

APPENDIX

STATEMENT OF QUALIFICATIONS

JOHN F. WIEDMAYER, CDP

EDUCATION

Mr. Wiedmayer graduated from Lafayette College in 1986 with an AB Degree in Engineering. His studies concentrated on Industrial Engineering and Management with a minor in Economics and Business Statistics. Mr. Wiedmayer also earned a Masters in Business Administration from the Pennsylvania State University.

Mr. Wiedmayer's technical education in depreciation has included formal instructional programs offered by Depreciation Programs, Inc., in cooperation with Western Michigan University. Courses successfully completed include "Techniques of Life Analysis", "Techniques of Salvage and Depreciation Analysis", "Forecasting Life and Salvage", "Modeling and Life Analysis Using Simulation Techniques", and "Managing a Depreciation Study."

Mr. Wiedmayer was awarded the professional designation "Certified Depreciation Professional" (CDP) by the Society of Depreciation Professionals. The designation is based upon education, experience and the successful completion of a comprehensive examination.

PROFESSIONAL ASSOCIATIONS AND CERTIFICATIONS

Society of Depreciation Professionals (President in 2005),
National Society of Professional Engineers,
Pennsylvania Society of Professional Engineers,
Certified Depreciation Professional (C.D.P.)

FACULTY

Mr. Wiedmayer is an instructor of several depreciation courses attended by staff members of public utility commissions, utility companies and consultants sponsored by the Society of Depreciation Professionals at the Society's Annual Meeting. Courses taught by Mr. Wiedmayer included "Salvage Concepts", "Depreciation Models" and "Data Requirements for Conducting a Depreciation Study", "Salvage and Cost of Removal Analysis", "Reserve Imbalances & True-Up", "Actuarial Life Analysis Applications".

PROFESSIONAL EXPERIENCE

Mr. Wiedmayer joined the firm Gannett Fleming Valuation and Rate Consultants, LLC in 1986 as a Depreciation Engineer and currently serves as Senior Project Manager of Depreciation & Valuation Studies. He directs the assembly of basic data required for depreciation studies, conducts statistical analyses of service life and salvage data, performs field reviews, estimates service life and net salvage and calculates annual and accrued depreciation. Mr. Wiedmayer also

participates in valuation studies involving determinations of reproduction cost, present worth and in property inspections for the purposes of verifying records and certifying physical condition. He provides support for the work performed under his direction through expert testimony. Mr. Wiedmayer has conducted over several hundred depreciation study assignments throughout his nearly 40 year career and has testified on depreciation matters before the Kentucky Public Service Commission, the Arizona Corporation Commission, the Illinois Commerce Commission, the Missouri Public Service Commission, the Federal Energy Regulatory Commission, the Nova Scotia Utility and Review Board, and the Board of Commissioners of Public Utilities of Newfoundland and Labrador, the Utah Public Service Commission, the Maine Public Utilities Commission, the Connecticut Public Utilities Regulatory Authority, the New York Public Service Commission, the New Jersey Board of Public Utilities, the Maryland Public Service Commission and the Pennsylvania Public Utility Commission.