

COST SHEET FOR RFQ - TAX13002

	Unit Price
MANDATORY CONTRACT ITEM 1 Review, analyze, and evaluate WV Public Utility Valuation process	\$ 150,000
MANDATORY CONTRACT ITEM 2 Completion of on-site visit	\$ 50,000
MANDATORY CONTRACT ITEM 3 Completion of first draft	\$ 30,000
MANDATORY CONTRACT ITEM 4 Completion of on-site visit & final report	\$ 20,000
Grand Total:	\$ 250,000

Vendor's Name	GEORGE E. SANSOUCY, P.E., LLC
Vendor's Address	89 REED RD., LANCASTER, NH 03584
Authorized signature for Vendor	<i>George Sansoucy</i>
Authorized printed name for Vendor	GEORGE SANSOUCY
Vendor's Phone/Fax #	P: 603-788-4000; F: 603-788-2798
Vendor's Email address:	g.sansoucy@sansoucy.com

Award will be made to the lowest grand total meeting specifications.

Revised: Addn #01 11/21/2012

12/10/12 10:23:56 AM
West Virginia Purchasing Division



George E. Sansoucy, PE, LLC
Engineers & Appraisers

RESPONSE TO

REQUEST FOR PROPOSAL

DOCUMENT NO.: TAX13002

REVIEW OF METHODOLOGIES USED BY THE TAX DIVISION

FOR EVALUATION AND ASSESSMENT OF PUBLIC UTILITIES

LOCATED IN

THE STATE OF WEST VIRGINIA

Prepared for:
Property Tax Division
State of West Virginia

Prepared by:
George E. Sansoucy, P.E., LLC
89 Reed Road
Lancaster, New Hampshire 03584

December 2012



George E. Sansoucy, PE, LLC
Engineers & Appraisers

December 11, 2012

Department of Administration
Purchasing Division
2019 Washington Street East
P. O. Box 50130
Charleston, WV 25305-0130

RE: RESPONSE TO RFP: TAX13002

Gentlemen:

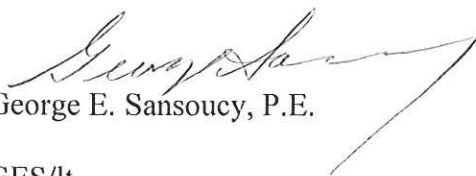
George E. Sansoucy, P.E., LLC is pleased to have this opportunity to provide the attached technical proposal to you for the review of the methodologies used by the Tax Division for evaluation and assessment of public utilities for the State of West Virginia. Enclosed with this letter please find the following:

Response to RFP
Vendor Preference Certificate
Purchasing Affidavit
Certification and Signature Page
Addendum Acknowledgement Form
George E. Sansoucy, P.E., LLC Resume

Our cost proposal is being forwarded under separate cover. Please feel free to contact me if you have any questions.

Very truly yours,

GEORGE E. SANSOUCY, P.E., LLC


George E. Sansoucy, P.E.

GES/lt

Enclosure

George E. Sansoucy, PE, LLC

7 Greenleaf Woods Drive, Unit 102, Portsmouth, NH 03801 Tel 603.431.7636 Fax 603.431.7115 mail@sansoucy.com
279 Main Street, Lancaster, NH 03584 Tel 603.788.4000 Fax 603.788.2798 gsansoucy@sansoucy.com
Remittance Address 89 Reed Rd., Lancaster, NH 03584

INTRODUCTION

George E. Sansoucy, P.E., LLC, based in Lancaster and Portsmouth, New Hampshire is a specialized engineering and appraisal consulting firm. The firm consists of engineers, certified appraisers, an MBA, technical and research analysts, and support staff engaged in valuation, appraisal, and engineering consulting services. The focus of our activities is to provide appraisal and engineering services throughout the United States to the federal government, states, counties, towns, cities, local school districts, and other taxing authorities related to the ad valorem taxation, acquisition, eminent domain and regulatory policy issues of public and private utility companies, utility property, and other similar special purpose properties. Our experience has included the valuation of electric, gas, water, telephone, cable, sewer, renewable, and other utility property which includes generation plants such as hydroelectric facilities, nuclear plants, coal fired generation facilities, gas fired generation facilities, and renewable energy generation facilities. We have valued alternative energy facilities including solar, wind, water, biomass, methane gas, and uninterruptable power supplies. Representative clients have included the United States Government through the Department of the Navy and the Department of the Army, the states of Maine, Massachusetts, California, and Maryland, the Michigan Environmental Council, public authorities such as the Connecticut Resource Recovery Authority, Cities such as New York, Boston, San Francisco, and Hartford, counties such as Lake County, Ohio, Ashtabula County, Ohio, Adams County, Ohio, Hamilton County, Ohio, and numerous towns, smaller cities, school districts and municipal consortiums throughout the United States. A detailed list of our clients is in my resume which is included with this submittal as Appendix A.

Since 1990, I have been actively engaged in the valuation of public utility property. I am a Professional Engineer and a Certified General Real Estate Appraiser in the states of New Hampshire, Connecticut, Massachusetts, Michigan, New York, Ohio, Rhode Island, Texas, Vermont, and Virginia, as well as a Certified General Assessor Supervisor in the State of New Hampshire by the Department of Revenue Administration.

We are familiar with, experienced in, and utilize, on a routine basis, the concepts of mass appraisal and individual valuation which includes the cost approach, the market sales approach and the income approach. We have developed methods within USPAP compliance and mass appraisal compliance for the application of the three approaches to value for public utility property. We are also experienced in the unit method and issues of mass appraisal modeling, allocation between states, towns, counties, and local assessing authorities and reporting requirements for both personal and real property. Allocation metrics which we have developed and used in the past and continue to use in the present include development of cost new, cost new less depreciation, original costs, and allocation of income, where applicable.

We have experience in the development of mass appraisal models for public utility property valuation which may be utilized by states, towns, and cities on an annual basis to maintain updated valuations. These models have included educational seminars for teaching assessors in various states the facts, figures, calculations, and reasons behind the utility values being considered. Educational seminars have been held in the states of Vermont, New Hampshire, Massachusetts, Connecticut, New York, Michigan, IAAO, and The Wichita School.

In addition to our experience in the valuation of public utility property, we are experienced in defending our values and testifying before legislative bodies, regulatory authorities, courts, tax tribunals, and depositions. We have been approved to testify as expert witnesses in a number of states on a wide variety of valuation issues relating to public utility property.

We bring to this proposal experience in working with the valuation of utility property in a wide variety of states in the Country. Part of this experience is that we have operated under a number of state valuation systems, models, and procedures. These include, for example, the central valuation of personal utility property in the state of Ohio, advanced development and recommendation of multiplier models for the valuation of public utilities in the state of Michigan, the mass appraisal of electric generating facilities in the state of Utah, the on-going development, preparation, and annual upkeep of the mass appraisal model for centrally assessed utility property in the state of Massachusetts, our work in the state of Virginia, representing the towns, cities, and counties in the valuation of telecommunication and telephone property, and our work with the state of Maryland in developing revised models for the valuation of electric generating property throughout the state of Maryland.

This proposal will remain in effect for 90 calendar days from the deadline for submission of proposals. The submitter will furnish any and all of the proposed services and products at the price shown in the cost proposal if this proposal is accepted within the 90 calendar day period, or some mutually agreed upon additional period of time.

Additional information can be obtained from:

George Sansoucy or Linda Thomas at:
George E. Sansoucy, P.E., LLC
89 Reed Road
Lancaster, NH 03584
(603) 788-4000
gsansoucy@sansoucy.com

George E. Sansoucy, P.E., LLC

WORK PLAN & SCOPE

The scope of this project is to include the review, analysis, and evaluation of the West Virginia public utility valuation processes and make recommendations as to the suitability, reasonableness, accuracy, credibility or reliability of methods of value and calculations related to public utility property. The public utility property included in this proposal is that property specifically outlined in Title 110CSR1M, Legislative Rule, State Tax Commission, Series 1M, Valuation of Public Utility Property For Ad Valorem Property Tax Purposes. The specific utilities are found in section 4.3 of the above stated rule, Classification of Public Utilities, and include:

- 4.3.1 Electric Utilities;
- 4.3.2 Gas Utilities;
- 4.3.3 Gas Pipeline Utilities;
- 4.3.4 Telephone Companies;
- 4.3.5 Telegraph Carriers (to the extent that any cable or legacy property may even exist);
- 4.3.7 Interstate Railroads;
- 4.3.8 Intrastate Railroads;
- 4.3.9 Water Utility Companies;
- 4.3.10 Sewer Utilities; and
- To the extent that they are regulated by the state of West Virginia and classified as public utility property, those cellular companies operating as regulated public utilities.

This proposal assumes that the common carrier operating properties listed in 110 CSR 1-M are not part of the scope of work desired in this RFP, as this RFP specifically states public utility property, not common carrier property. Common carrier property specifically excluded from this proposal includes airlines, bridges, buses, carline (rolling stock companies), and underground gas storage.

We have significant experience in the evaluation and preparation of proposed tax forms and the receipt, analysis, and reconstruction of data provided by utility companies to provide for the most efficient means of centrally valuing public utility property. This scope item will include an evaluation of the current information received by the state Tax Division, how the information is requested, the form for which the information is provided, a review of the Statutes, Administrative Codes, IAAO Standards, and USPAP Standards which apply to the various types of property, and identification of the utilities that lend themselves to central assessment.

An on-site visit will be conducted to confirm the scope of the project, interview with staff, evaluate appeal procedures, evaluate the valuation processes, and lay out the scope of analyses necessary to prepare the draft and final reports for the assignment.

George E. Sansoucy, P.E., LLC will, as part of this proposal, prepare a white paper to the State Tax Commission, Property Division regarding the up to date issues and matters related to the valuation of utility property, and how modern times are lending themselves to or against the development of mass appraisal models. Such white paper issues will include the most current applications of USPAP and market sales, the strengths and weaknesses of the unit method of

appraisal outlined on item 4.1 of 110CSR1M including recent court decisions striking down the unit method or supporting the unit method, recent advancement in models simplifying the mass appraisal methodology, the development of composite multiplier systems, the revision to and report of specialized tax forms in Excel format to streamline the valuation process, and the methods of value being considered by the various states as a result of an ever expanding market, market sales, income, worldwide consolidation of the ownership of utilities, deregulation, and the expansive powers of the various independent system operators. The white paper will include discussions of functional and economic obsolescence in the various utilities as well as the strength of the utilities going forward.

From the developed white paper, a sample of utility values will be performed to demonstrate the effect of the unit method, where applicable, versus the effect of generally accepted appraisal methods, i.e., cost, income, and market data, where applicable, to mass appraisal. The sample valuations will be prepared as demonstratives to provide an indication of where valuation methodologies for mass appraisal and central valuation can be streamlined through cost, income, and market approaches as well the unit method, and which utilities lend themselves better to conventional USPAP appraising as opposed to unit method.

We will then prepare a final draft report which will include the sample valuations, sample tax reporting forms, white paper recommendations, and methods of valuation for mass appraisal, including calibration of the anticipated values based on the sampling. This report will be reviewed with the Department, and changes will be implemented as mutually agreed upon.

Our final report will be delivered and final presentations to the Property Tax Director and any and all staff members, members of the public, members of utilities, or anyone else desiring to be present by the Property Tax Director will be performed. As part of the final report delivery and presentation, a final public recommendation regarding those methods which best lend themselves to mass appraisal and efficiency at the state level with the appropriate metrics for valuation will be made.

VENDOR PREFERENCE CERTIFICATE

Certification and application* is hereby made for Preference in accordance with *West Virginia Code*, §5A-3-37. (Does not apply to construction contracts). *West Virginia Code*, §5A-3-37, provides an opportunity for qualifying vendors to request (at the time of bid) preference for their residency status. Such preference is an evaluation method only and will be applied only to the cost bid in accordance with the *West Virginia Code*. This certificate for application is to be used to request such preference. The Purchasing Division will make the determination of the Resident Vendor Preference, if applicable.

1. **Application is made for 2.5% resident vendor preference for the reason checked:**

Bidder is an individual resident vendor and has resided continuously in West Virginia for four (4) years immediately preceding the date of this certification; or,

Bidder is a partnership, association or corporation resident vendor and has maintained its headquarters or principal place of business continuously in West Virginia for four (4) years immediately preceding the date of this certification; or 80% of the ownership interest of Bidder is held by another individual, partnership, association or corporation resident vendor who has maintained its headquarters or principal place of business continuously in West Virginia for four (4) years immediately preceding the date of this certification; or,

Bidder is a nonresident vendor which has an affiliate or subsidiary which employs a minimum of one hundred state residents and which has maintained its headquarters or principal place of business within West Virginia continuously for the four (4) years immediately preceding the date of this certification; or,

2. **Application is made for 2.5% resident vendor preference for the reason checked:**

Bidder is a resident vendor who certifies that, during the life of the contract, on average at least 75% of the employees working on the project being bid are residents of West Virginia who have resided in the state continuously for the two years immediately preceding submission of this bid; or,

3. **Application is made for 2.5% resident vendor preference for the reason checked:**

Bidder is a nonresident vendor employing a minimum of one hundred state residents or is a nonresident vendor with an affiliate or subsidiary which maintains its headquarters or principal place of business within West Virginia employing a minimum of one hundred state residents who certifies that, during the life of the contract, on average at least 75% of the employees or Bidder's affiliate's or subsidiary's employees are residents of West Virginia who have resided in the state continuously for the two years immediately preceding submission of this bid; or,

4. **Application is made for 5% resident vendor preference for the reason checked:**

Bidder meets either the requirement of both subdivisions (1) and (2) or subdivision (1) and (3) as stated above; or,

5. **Application is made for 3.5% resident vendor preference who is a veteran for the reason checked:**

Bidder is an individual resident vendor who is a veteran of the United States armed forces, the reserves or the National Guard and has resided in West Virginia continuously for the four years immediately preceding the date on which the bid is submitted; or,

6. **Application is made for 3.5% resident vendor preference who is a veteran for the reason checked:**

Bidder is a resident vendor who is a veteran of the United States armed forces, the reserves or the National Guard, if, for purposes of producing or distributing the commodities or completing the project which is the subject of the vendor's bid and continuously over the entire term of the project, on average at least seventy-five percent of the vendor's employees are residents of West Virginia who have resided in the state continuously for the two immediately preceding years.

7. **Application is made for preference as a non-resident small, women- and minority-owned business, in accordance with *West Virginia Code* §5A-3-59 and *West Virginia Code of State Rules*.**

Bidder has been or expects to be approved prior to contract award by the Purchasing Division as a certified small, women- and minority-owned business.

Bidder understands if the Secretary of Revenue determines that a Bidder receiving preference has failed to continue to meet the requirements for such preference, the Secretary may order the Director of Purchasing to: (a) reject the bid; or (b) assess a penalty against such Bidder in an amount not to exceed 5% of the bid amount and that such penalty will be paid to the contracting agency or deducted from any unpaid balance on the contract or purchase order.

By submission of this certificate, Bidder agrees to disclose any reasonably requested information to the Purchasing Division and authorizes the Department of Revenue to disclose to the Director of Purchasing appropriate information verifying that Bidder has paid the required business taxes, provided that such information does not contain the amounts of taxes paid nor any other information deemed by the Tax Commissioner to be confidential.

Under penalty of law for false swearing (*West Virginia Code*, §61-5-3), Bidder hereby certifies that this certificate is true and accurate in all respects; and that if a contract is issued to Bidder and if anything contained within this certificate changes during the term of the contract, Bidder will notify the Purchasing Division in writing immediately.

Bidder: GEORGE E. SANSOUCY, PE, LLC Signed: [Signature]

Date: 12/6/12 Title: OWNER

RFQ No. TAX13002

STATE OF WEST VIRGINIA
Purchasing Division

PURCHASING AFFIDAVIT

MANDATE: Under W. Va. Code §5A-3-10a, no contract or renewal of any contract may be awarded by the state or any of its political subdivisions to any vendor or prospective vendor when the vendor or prospective vendor or a related party to the vendor or prospective vendor is a debtor and: (1) the debt owed is an amount greater than one thousand dollars in the aggregate; or (2) the debtor is in employer default.

EXCEPTION: The prohibition listed above does not apply where a vendor has contested any tax administered pursuant to chapter eleven of the W. Va. Code, workers' compensation premium, permit fee or environmental fee or assessment and the matter has not become final or where the vendor has entered into a payment plan or agreement and the vendor is not in default of any of the provisions of such plan or agreement.

DEFINITIONS:

"Debt" means any assessment, premium, penalty, fine, tax or other amount of money owed to the state or any of its political subdivisions because of a judgment, fine, permit violation, license assessment, defaulted workers' compensation premium, penalty or other assessment presently delinquent or due and required to be paid to the state or any of its political subdivisions, including any interest or additional penalties accrued thereon.

"Employer default" means having an outstanding balance or liability to the old fund or to the uninsured employers' fund or being in policy default, as defined in W. Va. Code § 23-2c-2, failure to maintain mandatory workers' compensation coverage, or failure to fully meet its obligations as a workers' compensation self-insured employer. An employer is not in employer default if it has entered into a repayment agreement with the Insurance Commissioner and remains in compliance with the obligations under the repayment agreement.

"Related party" means a party, whether an individual, corporation, partnership, association, limited liability company or any other form or business association or other entity whatsoever, related to any vendor by blood, marriage, ownership or contract through which the party has a relationship of ownership or other interest with the vendor so that the party will actually or by effect receive or control a portion of the benefit, profit or other consideration from performance of a vendor contract with the party receiving an amount that meets or exceeds five percent of the total contract amount.

AFFIRMATION: By signing this form, the vendor's authorized signer affirms and acknowledges under penalty of law for false swearing (W. Va. Code §61-5-3) that neither vendor nor any related party owe a debt as defined above and that neither vendor nor any related party are in employer default as defined above, unless the debt or employer default is permitted under the exception above.

WITNESS THE FOLLOWING SIGNATURE:

Vendor's Name: GEORGE E. SANSOUCY, P.E., LLC

Authorized Signature: [Signature] Date: 12/6/12

State of NEW HAMPSHIRE

County of COOS, to-wit:

Taken, subscribed, and sworn to before me this 6 day of December, 2012.

My Commission expires 11/19, 2013.

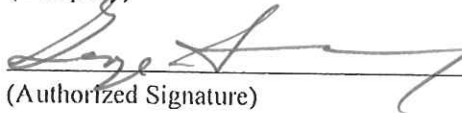
AFFIX SEAL HERE

NOTARY PUBLIC [Signature]

CERTIFICATION AND SIGNATURE PAGE

By signing below, I certify that I have reviewed this Solicitation in its entirety; understand the requirements, terms and conditions, and other information contained herein; that I am submitting this bid or proposal for review and consideration; that I am authorized by the bidder to execute this bid or any documents related thereto on bidder's behalf; that I am authorized to bind the bidder in a contractual relationship; and that to the best of my knowledge, the bidder has properly registered with any State agency that may require registration.

GEORGE E. SANSOUCY, P.E., LLC
(Company)


(Authorized Signature)

GEORGE SANSOUCY, OWNER
(Representative Name, Title)

603-788-4000 603-788-2798
(Phone Number) (Fax Number)

12/6/12
(Date)

ADDENDUM ACKNOWLEDGEMENT FORM

SOLICITATION NO.: TAX13002

Instructions: Please acknowledge receipt of all addenda issued with this solicitation by completing this addendum acknowledgment form. Check the box next to each addendum received and sign below. Failure to acknowledge addenda may result in bid disqualification.

Acknowledgment: I hereby acknowledge receipt of the following addenda and have made the necessary revisions to my proposal, plans and/or specification, etc.


Addendum Numbers Received:

(Check the box next to each addendum received)

- | | |
|--|--|
| <input checked="" type="checkbox"/> Addendum No. 1 | <input type="checkbox"/> Addendum No. 6 |
| <input type="checkbox"/> Addendum No. 2 | <input type="checkbox"/> Addendum No. 7 |
| <input type="checkbox"/> Addendum No. 3 | <input type="checkbox"/> Addendum No. 8 |
| <input type="checkbox"/> Addendum No. 4 | <input type="checkbox"/> Addendum No. 9 |
| <input type="checkbox"/> Addendum No. 5 | <input type="checkbox"/> Addendum No. 10 |

I understand that failure to confirm the receipt of addenda may be cause for rejection of this bid. I further understand that any verbal representation made or assumed to be made during any oral discussion held between Vendor's representatives and any state personnel is not binding. Only the information issued in writing and added to the specifications by an official addendum is binding.

GEORGE E SANSOUCY, P.E., LLC
Company


Authorized Signature

12/6/12
Date

NOTE: This addendum acknowledgment should be submitted with the bid to expedite document processing.

APPENDIX A

RESUME



RESUME

GEORGE E. SANSOUCY, P.E.

Mr. Sansoucy graduated from the University of New Hampshire in 1974, with a Masters of Science Degree in Civil Engineering, with an emphasis on Sanitary/Environmental Engineering with additional emphasis on urban planning and infrastructure. Immediately after leaving college, Mr. Sansoucy served as a Project Manager for the firm of Anderson-Nichols and Co., Inc., a multi-disciplined consulting engineering firm in Boston, Mass., working in the fields of municipal and industrial wastewater and water treatment systems, pipeline systems, large pumping systems, environmental impact work, soil and groundwater management, wastewater treatment for pulp and paper operations, planning, design and construction administration of numerous civil and environmental engineering projects. As a Project Manager, Mr. Sansoucy was responsible for all aspects of civil engineering project planning, design, construction, economic analysis, technical requirements for financing and project close out.

Since 1980, Mr. Sansoucy has owned and operated his own consulting engineering and appraisal firm which has been actively involved in the planning, design, financing, construction, operation, and management of hydroelectric plants throughout New England and New York State, design and construction of energy related transmission and distribution facilities, power contract development, interconnection development, and project management, the development of commercial and industrial real estate, and consulting for policy and valuation issues on a wide range of public utility properties and regulatory utility issues including expert testimony before numerous regulatory bodies and courts in the United States. Mr. Sansoucy has completed engineering or valuation assignments for the U.S. Government, State Governments, County Governments, School Districts, Cities, Towns, Villages and private enterprises. Assignments have been conducted for banks, insurance companies, individuals, attorneys, and private industry in the fields of utility regulation and valuation, energy planning and development, energy conservation and management, construction management, and design of roads, water, sewer, and other municipal facilities.

Mr. Sansoucy's experience has included all levels of coordination with various federal and state agencies, such as the Federal Energy Regulatory Commission, the Environmental Protection Agency, OSHA, HUD, the New Hampshire Public Utilities Commission, the New Hampshire Water Resources Board, the New Hampshire Department of Environmental Services, the Michigan Public Service Commission, the Massachusetts Department of Revenue, the San Francisco Public Service Commission, and the Maine Department of Transportation and many other similar departments throughout the country. Also, Mr. Sansoucy has and continues to provide input to legislative committees and/or committee members relating to regulatory policy for utility matters.

A general overview of Mr. Sansoucy's expertise includes:

1. Appraisals, valuations and engineering consulting for municipal and government clients on public utility property issues, utility policy, private power projects, including valuation of nuclear power plants, and interim nuclear fuel storage facilities;
2. Court preparation, expert testimony, legislative testimony and regulatory testimony, including the complete project management of eminent domain takings of utility property by government entities;
3. Construction of power lines, substations, control facilities and other appurtenances necessary for the generation and distribution of electricity to the host utility;
4. Civil design and construction for buildings, roads, foundations, drainage, utilities and controls;
5. Development of hydroelectric energy projects from inception to completion with successful operations, financing negotiations, contract for power negotiations, and management of small scale energy projects;
6. Planning, design, and construction management for water, wastewater, and industrial waste water treatment facilities, and alternative water and wastewater treatment facilities;
7. Design and construction of pressure and gravity water and wastewater treatment conveyance systems;
8. Environmental assessment and impact report management and preparation;
9. Planning and executing public participation in the regulatory, valuation and environmental fields;
10. Construction of projects in the design/build mode with fixed price requirements;
11. Dam, canal and waterway renovations of existing structures;
12. Renovation of buildings, both historic and non-historic to meet all current life safety, BOCA, state, federal and local codes;
13. Hazardous waste evaluation, analysis, mitigation, and remediation; and
14. Additional projects with a varied experience and opportunity.

PROFESSIONAL QUALIFICATIONS:

B.S. Civil Engineering, University of NH, 1974
M.S. Civil, Sanitary Engineering, University of NH, 1974
Registered Professional Engineer, NH # 4175
Certified General Real Estate Appraiser in New Hampshire, Connecticut, Massachusetts, Michigan, New York, Ohio, Rhode Island, Vermont, and Virginia.
Certified New Hampshire Assessor/New Hampshire Department of Revenue Administration
Certified Assessor Supervisor/New Hampshire Department of Revenue Administration
I.A.A.O. Course 1 – Fundamentals of Real Property Appraisal
I.A.A.O. Course 151 – USPAP
I.A.A.O. Course 2 – Income Approach to Valuation
I.A.A.O. Course 300 – Fundamentals of Mass Appraisal
I.A.A.O. Course 354 – Multiple Regression Analysis
I.A.A.O. Course 400 – Assessment Administration
Appraisal Institute Course – Using Your HP12C Financial Calculator
Appraisal Institute Course – Internet Search Strategies for Real Estate Appraisers
Appraisal Institute Course – Business Practices and Ethics
Appraisal Institute Course – 7-Hour National USPAP Update Course – 1400
Appraisal Institute Course – Condemnation Appraisals
Appraisal Institute Course – Intro. to Conservation Easement Valuation
Appraisal Institute Course – Analyzing the Effects of Environmental Contamination
Appraisal Institute Course – Appraisal Curriculum Overview
NHAAO/D.R.A. State Statutes Course
NRAAO Valuation of Wireless Communication Towers and Sites
NRAAO Wind Farm Valuation in the Northeast
2012 SEAK National Expert Witness Conference
2011 SEAK National Expert Witness Conference
2009 SEAK National Expert Witness Conference
2007 SEAK National Expert Witness Conference
Financial Statement Analysis
Legal Issues for the New Hampshire Design Professionals
Member, American Society of Civil Engineers
Member, New Hampshire Association of Assessing Officers
Member, International Association of Assessing Officers
Member, American Water Works Association
Member, Society of Depreciation Professionals
Associate Member, Appraisal Institute
Past Vice-Chair of Solid Waste Task Force for the City of Rochester, NH
Public service activities past and present include Abanaki district chairman, planning board member, capital improvement committee, zoning board alternate member, school funding apportionment committee, water rate committee and Rotary International.

PUBLICATIONS, SPEECHES, AND TEACHING EXPERIENCE:

In 2012, co-authored with Martin R. Cohen for Michigan Environmental Council, a paper entitled "*25% by 2025: The Impact on Utility Rates of the Michigan Clean Renewable Electric Energy Standard*".

In 2009, attended the Vermont Assessors and Listers Association Annual Meeting as a guest speaker on the topic of Net Book Value vs. Fair Market Value.

In 2009, authored and presented a seminar at the 75th Anniversary of the International Association of Assessing Officers International Conference in Louisville, KY entitled *The Mass Appraisal of Wireline Telephone and Communications Property For Central Valuation and Local Assessment*.

In 2008, for the Commonwealth of Massachusetts, Department of Revenue, conducted an assessor's workshop on valuing wireless telecommunications property.

In 1999, for the Commonwealth of Massachusetts Department of Revenue, prepared draft guidelines for the valuation of utility property, as required by changes of law pursuant to deregulation in Massachusetts; presented courses throughout the state for town and city assessors in the valuation of utility property, as required by the Department of Revenue Administration.

Massachusetts Department of Revenue – Preparation in 1998 of draft guidelines to be issued by the State for use by local governments in assessing electric company property. In conjunction with the guidelines, co-authored and presented two courses on valuation of electric properties under deregulation to state and local government appraisers and assessors.

1995 - presented Overview of the Valuation of Utility Property, Presented to the Annual Summer Conference of the New York State Real Property Tax Directors Association.

1994 - presented Status Report on the Valuation of Utility Property, Presented to the Annual Meeting of the Municipal Managers Association of New Hampshire and Vermont.

In 1978, taught Advanced Wastewater Treatment for the Graduate Program at University of New Hampshire as replacement professor.

In 1973 and 1974, taught Photogrametric classes for the Undergraduate Program at University of New Hampshire as professor's assistant.

Team Leader for Destructive Structural Testing of single span box aluminum roof trusses, in situ.

State of Michigan, County Equalization Directors, Prepared and taught two day seminar on the valuation of utility property for the Michigan Assessor's Association.

State of Kansas, Wichita School. Co-taught electric power plant valuation in a deregulated market at the annual utility valuation school put on by Wichita State University.

Published, Proceedings, International Association of Assessing Officers.

Published, Journal of American Water Works Association.

Published, Conference Proceedings, American Water Works Association.

Published, Proceedings, National Symposium on Land Treatment.

REPRESENTATIVE CURRENT AND PREVIOUS CLIENTS – PAST 10 YEARS:

1. Adams County, OH – Valuation of the Killen Generating Station, a 666 MW coal-fired generating facility and the J.M. Stuart Generating Station, a 2,440 MW coal-fired generating facility. Development of valuation and analysis of thermal pollution exemption requests by Dayton Power and Light for Adams County on the J.M. Stuart Generating Plant.
2. Town of Agawam, MA – Valuation of gas transmission facilities, gas distribution facilities, compressor facilities, electric distribution facilities, and a combined cycle, co-generation, gas electric plant.
3. City of Albany, NY – Valuation of electric transmission and distribution property including substations in the City of Albany, NY.
4. Town of Alexandria, NH – Valuation of all public utility property including a wood-burning power plant.
5. Town of Allenstown, NH – Valuation of all public utility property in the Town and a new 400 foot MCI microwave telecommunications tower. Preparation of court-ready appraisal for tax abatement litigation brought by electric utility.
6. Town of Andover, NH – General consulting regarding the valuation of electric transmission and distribution facilities as part of a utility ad valorem tax appeal.
7. Antrim, NH – Valuation of Steels Pond Hydroelectric station and all public utility property.
8. Town of Ashland, ME – Valuation of wood-fired electric generating plant.
9. Ashtabula County, Ohio – Consumers Ohio Water Company. Engineering, regulatory, expert and valuation services for the eminent domain taking of Consumers Ohio Water Company by Ashtabula County.
10. Babcock Ultrapower – Valuation of wood-fired generating facility in Enfield, Maine for tax abatement request.
11. Bangor, ME etal. – Valuation of Bangor Gas Pipeline located in several communities in the State of Maine. A high pressure natural gas transmission pipeline.
12. Bank of New Hampshire – Valuation of Pittsfield Aqueduct Company, a public utility in the Town of Pittsfield, NH, for financing purposes.
13. Berg and Laipson Law Firm – Worcester, Massachusetts – Preparation of eminent domain defense involving major gas transmission systems.
14. City of Berlin, NH – Revaluation of special purpose property owned by the Public Service Company of New Hampshire, James River Hydroelectric Company, New England Telephone, Warner Cable, and the James River Paper Company. Engineering consultant for purposes of the City's intervention with the Federal Energy Regulatory Commission on the relicensing of hydroelectric plants owned by James River Hydroelectric Company and Public Service Company of New Hampshire and requests for exemption of property from ad valorem taxation filed by James River Paper Company.
15. Bethlehem, NY Industrial Authority – Development of a PILOT agreement for the construction of new electric generating facilities.

16. Town of Bethlehem, NY – Valuation of the Albany Steam Station, a 400 MW oil/gas-fired utility generation plant for property tax assessment valuation of the portion of the Town's water system located in New Scotland, NY, for property tax assessment appeal.
17. Town of Blackstone, MA – Valuation of a new 550 MW combined cycle gas-fired electric generating plant.
18. Boralex, Inc. – Valuation and consulting services related to the Boralex Sherman biomass electric generation facility located in Stacyville, ME.
19. City of Boston, MA – Valuation of the New Boston oil/gas-fired electric generation station and related transmission and electric distribution property. Valuation of gas storage, transmission, and distribution systems. Valuation of Comcast Cable.
20. Bourgeois, Dresser, White & McGourthy, LLP – General Consulting
21. Town of Bow, NH – Valuation of transmission facilities, the Merrimack Station, a 460 MW steam-fired coal central generation plant, a 12/1 MW hydroelectric plant, and 44 MW combustion turbines. Engineering consultation regarding power generation issues and site evaluation for a 600 ton per day paper mill.
22. Brentwood, NH – Valuation of all public utility property.
23. Bridgeport, CT – Consulting engineering and valuation for refuse incineration and transfer facilities.
24. Bridgewater, NH – General consulting and preparation of detailed valuation of all utility property in the Town of Bridgewater, NH including a biomass electric generation plant.
25. Bristol, NH – Valuation of all public utility property, including Newfound Hydroelectric Facility and Ayers Island Hydroelectric Facility.
26. Bucksport, ME – Valuation of Bangor Gas Pipeline, a high pressure natural gas transmission pipeline.
27. Town of Burrillville, R.I. – Assist the Town with PILOT negotiations for Ocean State Power Plant I and Ocean State Power Plant II owned by TransCanada.
28. State of California, Department of Water Resources – Engineering review and analysis of the construction cost estimate for the Delta Wetlands Properties known as the In-Delta Storage Project proposal outside of Sacramento, California in the lower San Joaquin basin.
29. City of Cambridge, MA – Valuation of five electric generating units that comprise the Kendall Generating Station including the combined cycle gas electric plant.
30. Town of Canaan, NH – Utility property valuation.
31. Town of Canton, ME – Valuation of hydroelectric facilities.
32. Town of Carlisle, NY – Valuation of gas pipeline property.
33. Charles County, Maryland – Valuation of a 1,490± MW generating facility and court testimony.
34. Town of Charlton, MA – Valuation of combined cycle generating plant and review of tax agreements.
35. Town of Chester, NH – Valuation of all public utility property.
36. Town of Cheektowaga, NY – Preliminary valuation of electrical transmission and distribution property.

37. China Mills, Thomas Hodgson and Sons, Allenstown, NH – Expert witness in lawsuit against upstream hydroelectric developer for improper dam construction and consequential flooding of mill facilities downstream.
38. City of Claremont, NH – Valuation of electric utility property for defense of abatement action by utilities to the New Hampshire Board of Tax and Land Appeals.
39. Town of Clay, NY – Valuation of the VerPlank Substation and Energy Management System.
40. City of Cleveland, Ohio Board of Education – Preparation in behalf of the Board of Education, and testimony before the City of Cleveland’s Board of Revision regarding the value of First Energy’s Lake Shore coal-fired electric generating plant.
41. City of Cohoes, NY – Valuation of a 40 MW hydroelectric facility.
42. Town of Colton, NY – Valuation of hydroelectric facilities, and transmission and distribution property.
43. City of Concord, NH – General consulting regarding pollution exemptions related to a biomass electric generating facility in the City of Concord, and the valuation of public rights-of-way for telephone property.
44. Consolidated Waste Services of Maine, Norridgewock, ME – Consulting services for the complete energy master plan of a special waste disposal facility and negotiation for purchase of all utility-owned equipment within the site. Design and construction administration of new 3-phase distribution and transformer systems within the complex. Development of sales tax and ad valorem tax exemptions for pollution control facilities.
45. County of Coos, NH – Representation before the Public Utilities Commission as an intervener in the Electric Utility Industry Restructuring Docket.
46. Town of Cortlandt, NY – Consulting and appraisal services for the valuation of the Indian Point Units 1 and 2 Nuclear Generating Plant. Testimony before the Nuclear Regulatory Commission and the Public Service Commission regarding the sale of assets.
47. CRRRA – Connecticut Resource Recovery Authority. Valuation of the mid-Connecticut waste energy facility.
48. Town of Dalton, NH – Valuation of the Centennial Hydroelectric Project.
49. Town of Deerfield, NH – Valuation of all electric utility property.
50. Town of Deerfield, NY – Valuation of all substation and transmission property.
51. City of Detroit, MI – Valuation of the central underground steam heating system and power plants.
52. Township of Dickson, MI – Valuation of the Tippy Dam Hydroelectric Plant.
53. Town of Dighton, MA – Valuation of Dighton Power Project, a new modern combined cycle gas-fired 170 MW power plant. Valuation of the Dighton Desalination Plant.
54. Dover Water Company, Dover, MA – Valuation and strategic planning for the possible sale of the Dover Water Company.
55. Town of Dowagiac, MI – Consulting services for the development of a PILOT agreement for the construction of a new electric generation facility.
56. Town of Dracut, MA – Valuation of a 500 MW combined cycle generating plant, and consultation regarding development of a tax mitigation agreement.
57. Town of Dunbarton, NH – Valuation of all electric utility property, owned by three separate utility companies.

58. City of Elmira, NY – Valuation of street lighting system and purchase negotiation with utility.
59. Town of Epping, NH – Valuation of all public utility property.
60. Town of Errol, NH – Valuation of a hydroelectric facility.
61. Township of Filer, MI – Valuation of a coal fired cogeneration plant including testimony before the Michigan Tax Tribunal.
62. Estate of Dr. John Finn, Norwood, MA – Valuation of general partnership interest in hydroelectric facility located in Bristol, NH.
63. City of Franklin, NH – Valuation of all public utility property.
64. Town of Fremont, NH – Valuation of all public utility property.
65. FrontStreet Partners – Prepare special purpose property appraisal of the corridor value for the location of ski lifts at the Gore Mountain/Ski Bowl development in New York.
66. Gallagher, Callahan & Gartrell – Expert witness for defense of U.S.F. & G. Insurance Company against a claim made by the owners of Ashuelot Dam in Winchester, NH for improper construction.
67. Town of Gilmanton, NH – Utility property revaluation.
68. Town of Gorham, NH – Valuation of all special purpose utility property, including electric, hydroelectric, gas, cable television, telephone, and international oil pipeline facilities for town-wide revaluation. Valuation of watershed land owned by the Town of Gorham in the Town of Randolph, NH for tax abatement request. Engineering consultant for purposes of the Town’s intervention with the Federal Energy Regulatory Commission on the relicensing of hydroelectric plants owned by James River Hydroelectric Company and Public Service Company of New Hampshire. Engineering consultant regarding review of requests for exemption of property from ad valorem taxation filed by James River Paper Company. Town-wide revaluation for 2007, with annual oversight and updates.
69. Town of Greece, NY – Valuation of the Russell Station, a coal-fired generation plant.
70. Town of Greenfield, NH – Valuation of all public utility property.
71. Town of Greenland, NH – Valuation of all taxable electric utility property.
72. Town of Groton, NH – Valuation of all public utility property for town-wide revaluation.
73. Town of Guildhall, VT – Valuation of Portland Pipeline Company’s crude oil pipeline property.
74. Town of Haddam, CT – Valuation of the nuclear waste fuel storage facility at the Connecticut Yankee Nuclear Generating Station.
75. Town of Hampstead, NH – Valuation of all public utility property.
76. Town of Hampton Falls, NH – Valuation of NextEra Energy Seabrook, LLC.
77. Hanover Water Company – Valuation of Hanover Water Company and strategic planning for possible purchase from Dartmouth College by the Town of Hanover, NH.
78. Town of Haverhill, NH – Valuation of all public utility property for town-wide revaluation.
79. Town of Haverstraw, NY – Valuation of the 1,200 MW oil-fired Bowline Power Station Central Steam Plant.
80. Holyoke Gas & Electric – Valuation of the Mt. Tom Station.
81. Hendrick Hudson School District, Westchester County School Districts, NY – Representation before the Public Service Commission and the Nuclear Regulatory

- Commission on issues associated with deregulation of the electric industry and its impact on the Indian Point nuclear generating facilities.
82. Town of Hinsdale, NH – Valuation of all public utility property, including the Vernon hydroelectric facility.
 83. City of Holyoke, MA – Valuation of all utility property and other property owned by Holyoke Water Company including the Hadley Falls hydroelectric facilities, the 160 MW coal-fired Mt. Tom Generation Plant, transmission, distribution, substations, canal systems, and related facilities including storage tanks and towers.
 84. Town of Hooksett, NH – Valuation of all public utility property in the Town of Hooksett, including the Hooksett Hydroelectric Plant and the valuation and analysis of real versus personal property for the major gravel pits.
 85. Town of Hopkinton, NH – Valuation of all public utility property.
 86. Town of Hudson, NH – Valuation of property owned by the Southern New Hampshire Water Company and Energy North, a gas distribution company. Preparation of testimony before the Public Utilities Commission regarding Southern New Hampshire Water Company's 1995 rate structure. Preparation of study to acquire the Southern New Hampshire Water Company property by eminent domain for the conversion to a municipal-owned water system. Preparation of management operation and maintenance agreements, ordinances, and engineering support for the Town's successful takeover of the water system. Valuation of gas transmission pipeline owned by Tennessee Gas Pipeline Company.
 87. Indeck-Silver Springs – Valuation of a gas-fired cogeneration plant in New York.
 88. Indian River Power Supply – Appraisal of land, building, and existing equipment, "as is" and then "as complete" for the proposed redevelopment of the Russell Dam Hydroelectric Plant located in the Town of Russell, MA.
 89. Town of Jaffrey, NH – Valuation of all public utility property.
 90. Jericho Mountain Wind Project – Detailed preliminary and final engineering, financial analysis and development of a new wind electric generation facility in the City of Berlin, NH on Jericho Mountain.
 91. City of Keene, NH – Valuation of all public utility property, with the exception of telephone property.
 92. Lake County, OH – Valuation of real property at Perry Nuclear Power Plant and East Lake Generating Station (coal). Consultation and preparation of reports before the Federal Energy Regulatory Commission and the Ohio Department of Taxation. Expert consultant regarding air and thermal pollution exemption applications.
 93. Town of Lancaster, NH – Valuation of all public utility property.
 94. City of Lebanon, NH – Valuation of hydroelectric facilities (Wilder Dam) and all public utility property.
 95. Town of Lincoln, NH – Valuation of all public utility property.
 96. Town of Littleton, NH – Valuation of hydroelectric facilities (Moore Dam) and all public utility property.
 97. Town of Londonderry, NH – Consulting services for permitting and assessing of new combined cycle, gas-fired, cogeneration plant and for municipalization of electric distribution system. Valuation of all utilities, town-wide.
 98. Town of Loudon, NH – Valuation of all public utility property.

99. Town of Lumberland, NY – Valuation of the Rio, Swinging Bridge, and Mongaup Hydroelectric plants.
100. Town of Lyme, NH – Valuation of all public utility property.
101. Town of Lyonsdale, NY – Valuation of wood-fired generating plant and hydroelectric project.
102. Maine DOT – Prepare appraisal and valuation metrics for the long term use of the public interstate transportation corridor by regulated and unregulated public utilities.
103. Town of Marcy, NY – Valuation of electric transmission and substation property.
104. State of Maryland – Consultation to the State Department of Assessment & Taxation on current and future electric generating plant valuation methods and whether these valuation methods for power plants are adequate and equitable.
105. Town of Mason, NH – Valuation of all public utility property for town-wide revaluation.
106. Massachusetts Department of Revenue Administration – Provided training for state and local assessing officials on valuation of utility property and merchant electric power generating plants. Developed mass appraisal methodology and calculation forms for central assessment of telecommunications property and wireless property statewide. Provided expert testimony regarding the valuation of MCI telecommunication property in Massachusetts, defending the mass appraisal methodology developed.
107. Michigan Environmental Council – Review, consult and provide expert testimony and cross examination for the coalition of environmental groups under the Michigan Environmental Council regarding the proposed renewable energy plans of Consumers Energy and Detroit Edison promulgated under Public Act 295 in the State of Michigan. Also provide expert consulting in the power supply and cost recovery dockets for Consumers Energy and Detroit Edison before the Michigan Public Service Commission.
108. Michigan Municipal League, City of Midland, MI – Prepared report and analysis of new multiplier tables proposed to the Michigan State Tax Commission to be used by assessors in the State of Michigan to determine the taxable value of personal electric and gas transmission and distribution property.
109. City of Midland, MI – Valuation of 1,500 MW gas combined cycle electric generating station which was converted from an unfinished nuclear generating plant.
110. Towns of Middleton and Roxbury, NY – Valuation of wastewater treatment collection systems, pump stations, and treatment plants owned by the City of New York.
111. Town of Milford, CT – Valuation of NRG Devon Station; a new gas fired combined cycle plant.
112. Town of Milford, NH – Valuation of all public utility property.
113. Town of Milford, NY – Valuation of all public utility property.
114. Town of Monroe, NH – Valuation of all public utility property, including two hydroelectric dams owned by New England Power Company and the Phase I and Phase II Hydro Quebec DC Converters. Town-wide revaluation.
115. Town of Montague, MA – Valuation of the Cabot Hydroelectric Station.
116. Towns of Nantucket, Oak Bluffs and West Tisbury, MA – Evaluation of electric generating plants in the Towns of Nantucket, Oak Bluffs and West Tisbury, Massachusetts.

117. City of Nashua, NH – Valuation of property owned by Energy North, a gas distribution company. Valuation of all telephone and cable television property. Valuation of Public Service Company of New Hampshire and Pennichuck Water Company utility property. Valuation of Pennichuck Water Company and consulting services for eminent domain taking of the water company.
118. New Hampshire Municipal Association – Representation before the Public Utilities Commission in the Electric Utility Industry, Restructuring Docket.
119. New Richmond and Three Rivers School Districts, OH – Valuation of real property at Beckjord, Miami Fort and Zimmer Generating Stations.
120. Town of Newburgh, NY – Valuation of the Roseton and Danskammer central-fired oil and coal electric generation plants.
121. Town of New Hampton, NH – Valuation of all public utility property, and land based satellite receiving stations.
122. Town of Newington, NH – Valuation of the Newington Station, a 420 MW oil fired generation plant, transmission and distribution facilities, and Newington Energy, a 540 MW gas-fired combined cycle generating station. Valuation of special purpose industrial properties including the Sprague Oil tank farm and refinery, the Simplex Wire and Cable Co., and other industrial facilities. Preparation before the Department of Environmental Services Agency regarding applications for tax exemption of pollution equipment. Town-wide revaluation.
123. City of New York, NY – Valuation of real property improvements for the Schoharie Reservoir in the Town of Prattsville, New York.
124. New York Power Authority – Appraisal of the Richard M. Flynn Generating Plant, Holtville, New York, and appraisal of the electric generating site in Bethpage, NY for eminent domain purposes.
125. Town of Northfield, NH – General consulting and valuation of public utility property.
126. Town of North Branford, CT – General consulting and valuation of South Central Connecticut Regional Water Authority property in the Town of North Branford.
127. North Hampton, NH – Analysis and expert testimony in rate proceedings for Aquarion Water, a regulated utility located in the Town of North Hampton, NH.
128. Town of Norwalk, CT – Valuation of the Browns Reservoir facility owned by the Town of Norwalk, CT in the State of New York.
129. Town of Old Town, ME – Appraisal of Milford Hydroelectric facility.
130. Town of Orono, ME – General consulting.
131. Oshtemo Township, MI – Consulting regarding natural gas valuation multiplier tables.
132. City of Oswego, NY – Critique of preliminary appraisal for the 2,000 MW Oswego Steam Station for municipal tax abatement defense.
133. Oswego County, NY – Valuation of the Fitzpatrick Nuclear Power Plant and Nine Mile Point I & II located in Oswego, NY on Lake Ontario.
134. Town of Oxford, CT – Development of a long-term tax agreement for a gas-fired combined cycle plant.
135. Parmenter O-Toole Law Firm – Authored appraisal report for a 432± MW coal/gas-fired electric generating facility located in Muskegon.
136. Town of Pelham, NH – Revaluation of all public utility property.
137. Town of Pembroke, NH – Valuation of all public utility property.
138. Perkins Thompson – Valuation of Bangor Gas Pipeline.

139. Town of Pine Plains, NY – Valuation of the Pine Plains Water Company.
140. City of Pittsfield, MA – Valuation of a 180 MW gas-fired combined cycle cogeneration plant owned by U.S. Generating Company.
141. Town of Pittsfield, NH – Valuation of the local water utility for eminent domain taking.
142. Town of Plattsburgh, NY – Valuation of hydroelectric facilities owned by New York State Electric & Gas Company.
143. Town of Pleasant Valley, NY – Valuation of Consolidated Edison property in the Town of Pleasant Valley.
144. Town of Plymouth, MA – Valuation of the Pilgrim Yankee nuclear power plant.
145. Town of Plymouth, NH – Valuation of all public utility property and valuation of the Tenney Mountain Ski Area in the Town of Plymouth.
146. City of Portsmouth, NH – Valuation of new 80 MW wood fired conversion electric generation plant from coal. Valuation of oil tank farm facility.
147. City of Portsmouth, RI – Developed mass appraisal valuation model for the regulated water utility property in the City.
148. Pottawattamie County, Iowa – Valuation of Griffin Pipe Products Company.
149. Providence, RI – Valuation of the Manchester Street combined cycle natural gas electric generating plant and consulting services for the valuation of the city-wide water system.
150. Providence Water Supply Board – Valuation of dams, reservoirs, piping systems and treatment plant for PWSB.
151. Town of Raymond, NH – Valuation of all public utility property.
152. Town of Richmond, NH – Valuation of all public utility property.
153. Town of Rotterdam, NY – Valuation of General Electric steam turbine plant and a chemical manufacturing plant owned by Schenectady Chemicals.
154. Town of Rumney, NH – Valuation of all public utility property in the Town of Rumney.
155. Town of Rye, NH – Valuation of all public utility property.
156. Sacramento Local Agency Formation Commission (LAFCo) – Review of rates and valuation methodologies and energy cost data in connection with the proposed annexation by Sacramento Municipal Utility District (SMUD) of the Cities of West Sacramento, Davis and Woodland and adjacent unincorporated areas of Yolo County.
157. City of Salem, MA – Valuation of the 760 MW PG&E Salem Harbor Station, a coal and oil fired electrical generating facility. Valuation for payment in lieu of tax purposes of the New England Power electrical transmission system located in the City of Salem.
158. Town of Salem, NH – Valuation of all public utility property.
159. Town of Sanbornton, NH – Valuation of all public utility property.
160. Town of Sand Lake, NY – Valuation of all telephone property.
161. Sands Anderson, Richmond, VA – Provided general consulting and expert witness testimony on behalf of Sands Anderson and its 25 locality clients at the Virginia State Corporation Commission in defense of a tax assessment lawsuit filed by Verizon South and Verizon Virginia.
162. City and County of San Francisco, CA – Provide evaluation, advice and analysis as well as conducting a professional market study to support the establishment and

- operation of a successful Community Choice Aggregation program of renewable power deployment on behalf of the PUC.
163. City of Saratoga Springs, NY – Valuation of all electric and gas utility property owned by the Niagara Mohawk Power Corporation.
 164. County of Schoharie, NY – Valuation of the gas transmission facilities and compressor stations owned by Iroquois Gas Pipeline.
 165. Town of Seabrook, NH – Valuation of the Seabrook Nuclear Power Plant, a 1,200 MW nuclear generating facility. Negotiation of a tax agreement.
 166. Town of Somerset, MA – Valuation of the Somerset Steam Plant, a 150 MW coal-fired generating facility. Valuation for payment in lieu of tax purposes of the Brayton Point Station, at 1,599 MW, the largest fossil fueled electrical generation plant in New England.
 167. Town of South Hadley, MA – Valuation of Hadley Falls Hydroelectric Dam.
 168. City of Springfield, MA. Springfield Water & Sewer Commission – Provide rate design consultation to Springfield Water & Sewer Commission. Also provide energy and capital requirement consulting to Springfield Water & Sewer Commission for its hydroelectric plant.
 169. Town of Springfield, NH – Valuation of the Hemphill Wood Fired Power Plant in the Town of Springfield, New Hampshire.
 170. Town of Sterling, MA – Valuation and consulting services for the sale of the Sterling Light Department to an investor-owned utility.
 171. Town of Stony Point, NY – Valuation of the 453 MW coal-fired electric generating central steam station known as the Lovett Station.
 172. Town of Stratford, NH – Valuation of all public utility property.
 173. Town of Swanzey, NH – Valuation of all public utility property in the Town of Swanzey, NH.
 174. Town of Tamworth, NH – Valuation of the biomass electric generating facility for ad valorem tax purposes and tax agreement.
 175. City of Tonawanda, NY – Valuation of the Indeck-Yerkes 56 MW gas-fired cogeneration facility.
 176. Town of Torrey, NY – Valuation of the Greenidge Station, a coal-fired central steam plant.
 177. Town of Troy, NH – Valuation of all public utility property.
 178. City of Troy, NY – Valuation of the City’s water utility reservoir located in Pittstown, NY.
 179. Town of Tuftonboro, NH – Valuation of all public utility property.
 180. Town of Tuxedo, NY – Valuation of electric utility property.
 181. Town of Union, NY – Valuation of the Goudey coal-fired electric generating plant.
 182. United States Navy - Eastern Division – Valuation of the potable water and wastewater collection systems located at the Millington, Tennessee Naval facility for the anticipated sale of the property.
 183. United States Navy – Western Division – Valuation of utility property for the United States Navy in the San Francisco Bay area as part of the base closure process (1996-1999). Specific facilities valued as separate appraisals include the Alameda Naval Air Station, the Navy’s portion of Hamilton Army Air Field, the Novato Housing in Novato, California, Treasure Island Naval Station, and the Oakland Naval Hospital.

184. Utah State Tax Commission – Valuation of PacifiCorp’s total electric generation, transmission and distribution property holdings in the State of Utah.
185. State of Utah, IPA Project – Valuation of the Intermountain Power Agency’s 1,700 MW coal-fired generating plant, substation, and transmission system in the State of Utah for Millard County *et al.* in preparation of testimony before the Utah State Tax Commission.
186. Van Buren County, Covert Township, MI – Valuation and consulting on issues concerning the sale of the Palisades Nuclear Power Plant to Entergy.
187. State of Vermont, Department of Taxes – Valuation of the hydroelectric properties owned by TransCanada on the Connecticut and Deerfield Rivers. The valuations included the separation and valuation of properties located in the States of New Hampshire and Vermont.
188. Town of Vernon, VT – Valuation of the Vermont Yankee Nuclear Power Station and Vernon hydroelectric facility.
189. Town of Wallingford, CT – Valuation of a single cycle gas-fired peaking generation plant.
190. Town of Walpole, NH – Valuation of all public utility property, including the Bellows Falls Hydroelectric Generating Facility.
191. Waste Management of New Hampshire, Inc., Rochester, NH – Valuation of the 1,100 acre integrated landfill facility, including all buildings, landfill cells, site improvements, roads, wastewater treatment plants, methane gas recovery systems, electrical generation plants, and other infrastructure for the purposes of a tax abatement request filed with the City of Rochester, NH. Preparation of a request for tax exemption of certain property. Engineering consultation and representation concerning financial and operating disclosure docket before the Public Utilities Commission under the 1992 Federal Energy Policy Act. Complete energy master plan and energy infrastructure analysis for an integrated 1,100 acre landfill facility. Negotiation of power contracts for the sale of energy to New England Power Company and the New Hampshire Electric Cooperative. Designed and supervised the construction of a high voltage transmission line to connect the operations to the existing gas generation plant. Negotiated interconnection agreements and assisted in plant startup and testing.
192. Town of Wawayanda, NY – Valuation of the Shoemaker Combustion Turbine Peaking Generation Plant.
193. Town of Webb, NY – Valuation of hydroelectric plant, distribution, transmission, and substation property.
194. City of Westfield, MA – Consulting services for permitting and assessing of new combined cycle, gas-fired, cogeneration plant.
195. Town of Weymouth, MA – Valuation of gas-fired cogeneration plant for tax agreement negotiation.
196. Whiteman Osterman & Hanna – Valuation services relating to the Castleton Generating Station in the Town of Schodack, NY.
197. Town of Wiscasset, ME – Valuation of the nuclear waste fuel storage facility at the closed Maine Yankee Nuclear Power Plant in the Town of Wiscasset.
198. Town of Whitefield, NH – Valuation of all public utility property.
199. Town of Windham, NH – Valuation of all public utility property.

200. City of Worcester, MA – Valuation of all public utility property and the development of an on-going utility valuation and assessment model.
201. Town of Yarmouth, ME – Valuation of the Wyman Generating Station, an 846 MW oil-fired generation plant. Appraisal of all property owned by Central Maine Power Company including distribution systems, transmission systems, substations, land and rights of way. Valuation of the 846 MW oil-fired generation plant owned by Central Maine Power and a consortium of utilities in New England.
202. Association of Fourteen Communities in the State of New York – Valuation of the Empire State Pipeline from Buffalo, New York to Syracuse, New York.
203. Counties of Wayne, Oakland and Macomb and Cities of Detroit, Dearborn, Livonia, Taylor and others in the State of Michigan – Expert witness to detail the flaws in multiplier tables issued by the Michigan State Tax Commission to be used in every taxing jurisdiction in Michigan to determine the taxable value of electric transmission and distribution and natural gas distribution properties. Testimony before the Michigan Tax Tribunal.

Other previous clients in the areas of civil, water, and wastewater engineering; design/build construction consulting; hydroelectric projects; expert testimony in litigation matters; and other miscellaneous engineering assignments will be provided upon request.

OTHER REPRESENTATIVE ENERGY RELATED PROJECTS:

1. Transformer interconnection rebuild at Thomas Hodgson and Sons, Suncook, NH.
2. Energy use analysis for plant at Thomas Hodgson and Sons.
3. Substation design and construction for interconnection with Wolfeboro Municipal Light and Public Service Company of New Hampshire.
4. Hydro analysis and court settlement between Franklin Falls Hydro and the State of New Hampshire.
5. Energy analysis for Days Inns and Sheraton Hotels.
6. Emergency turbine/generator repairs for Hartford Steam Boiler Company.
7. Power contract negotiation and project management for Waste Management of North America in their development of methane gas electrical generation facilities.
8. Valuation of hydroelectric facility for the Bank of New Hampshire, N.A.
9. Development of complete energy feasibility analysis for generation of electricity from landfill gas at the Hunt Road Landfill in Amesbury, MA. Preparation and final competitive bid documents to New England Power Company.

REPRESENTATIVE HYDROELECTRIC PROJECTS:

(Licensing, Engineering and/or Construction)

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| 1. Tolles Energy Resources (50 kW) | 21. Cumberland Power Corp. (1,200 kW) |
| 2. Hoague Sprague Hydroelectric (500 kW) | 22. Noones Mill Hydro (400 kW) |
| 3. Pioneer Hydro (1,390 kW) | 23. Tioga Brook Hydro (70 kW) |
| 4. Suncook Leather Board (380 kW) | 24. Newfound Hydro (1,400 kW) |
| 5. Diamond Power Corp. (2,400 kW) | 25. Steels Pond Hydro (600 kW) |
| 6. Suncook Power Corp. (1,890 kW) | 26. Chase Manufacturing (130 kW) |
| 7. Woodsville Hydro (370 kW) | 27. China Mills Dam (500 kW) |
| 8. Wyandotte Hydro (120 kW) | 28. Minnewawa Brook (1,000 kW) |
| 9. Somersworth Hydro (1,280 kW) | 29. Thomas Hodgson and Sons (400 kW) |
| 10. Kelley's Falls Hydro (550 kW) | |
| 11. Hollingsworth & Voss Paper Co. (3,400 kW) | |
| 12. Marcal Paper (1,100 kW) | |
| 13. Town of Sunapee, NH (555 kW) | |
| 14. Milton Leather Board (600 kW) | |
| 15. Milton Three Ponds (120 kW) | |
| 16. Weare Reservoir (100 kW) | |
| 17. Walden Power Corp. (2,400 kW) | |
| 18. Montgomery Worsted Mills (200 kW) | |
| 19. Shelton Power Co. (3,400 kW) | |
| 20. Gonic Sawmill Dams (600 kW) | |