

**EDUCATION AND WORK EXPERIENCE OF MARK A. NAYLOR**

My educational achievements include a Bachelor of Science degree in Social Science from Plymouth State College in 1978, and a Master of Science degree in Accounting from New Hampshire College in 1985.

I completed the National Association of Regulatory Utility Commissioners (NARUC) Annual Regulatory Studies Program at Lansing, Michigan in August of 1992, and I completed the Nineteenth Annual Eastern Utility Rate Seminar co-sponsored by NARUC, the Florida Public Service Commission and the University of Utah in Hollywood, Florida in October of 1991. I am a member of the NARUC Staff Subcommittee on Accounting and Finance.

My professional work experience began as a Planner working for the Central New Hampshire Regional Planning Commission and the City of Manchester during the years from 1978 to 1984.

Upon receiving my MS in 1985, I was hired by Foxhill Interiors, Inc. in Bedford, NH as Controller. There I was responsible for all accounting, administrative, and financial functions of the Company. In October of 1986 I joined Landmark Title, Inc. in Manchester, NH as Controller. In this position I assumed responsibility for the accounting and finance functions of the Company and its two start-up subsidiaries, including preparation of financial statements and tax returns, budgeting and forecasting, and internal reporting to the parent company in Houston, Texas. I was named a Vice President by the Company Board of Directors in 1987.

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In November of 1990 I joined the Finance Department of the New Hampshire Public Utilities Commission as a PUC Examiner. In that capacity I worked primarily on water and wastewater utility matters. I participated in Staff audits, conducted financial analysis and prepared written testimony, and testified in those cases before the Commission. I was promoted to Assistant Finance Director in August of 1995. In January of 1998 I was named Acting Finance Director, and in August of that year was promoted to Finance Director. My responsibilities in that position included management of the Finance Department and review and approval of the Department's work products, review of financial statements and earnings levels of the regulated utilities, and providing advice and testimony on revenue requirements, earnings levels, financings, accounting and related matters to the Commissioners, department heads, regulated utilities, and the general public. Following a reorganization of the Commission's Staff in late 2001, I was named Director of the Gas & Water Division. In that capacity I manage and direct the Staff of that division, and am responsible for Staff involvement in all dockets concerning gas, water, sewer and steam utilities that are pending before the Commission.