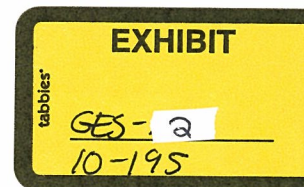


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U.S. Case No. DE 10-195  
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Witness City of Berlin & Sansoucy  
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## RESUME

### GEORGE E. SANSOUCY, P.E.

For thirty-four (34) years, Mr. Sansoucy has served as a consulting engineer for private and public institutions on projects throughout the United States ranging from environmental, civil, and power engineering to real estate development, regulatory issues, and utility valuation.

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 Engineering. Immediately after leaving college, Mr. Sansoucy served as a Project Manager for the firm of Anderson-Nichols and Co., Inc., working in the municipal and industrial wastewater and water treatment fields, planning and civil engineering. As a Project Manager, Mr. Sansoucy was responsible for all aspects of various civil engineering project design, construction, and economics, as well as considerable responsibility for the municipal clients at hand.

Since 1980 to the present time, Mr. Sansoucy has managed his own consulting engineering, valuation and construction management firm, developing hydroelectric plants throughout New England and New York State, development and construction of energy facilities, commercial and industrial real estate, and consulting for policy and valuation on a wide range of public utility properties and issues. Mr. Sansoucy has completed engineering or valuation assignments for the U.S. Government, State Governments, County Governments, School Districts, Cities, Towns, and Villages. Also, 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. He currently serves clients across the United States.

In his thirty-four years of experience, all levels of coordination have been accomplished not only on a local level, but also with 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, as well as departments in other states. Also, Mr. Sansoucy has and continues to provide input to legislative committees and/or committee members relating to regulatory policy for utility matters.

32 Nimble Hill Road, Newington, 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

A more specific level of 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, 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. Miscellaneous lesser 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

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

Appraisal Institute Course – Using Your HP12C Financial Calculator

Appraisal Institute Course – Internet Search Strategies for Real Estate Appraisers

NHA.A.O/D.R.A. State Statutes Course

Legal Issues for the New Hampshire Design Professionals

NRAAO Valuation of Wireless Communication Towers and Sites

NRAAO Wind Farm Valuation in the Northeast

2007 SEAK National Expert Witness Conference

Appraisal Institute Course – Business Practices and Ethics

Appraisal Institute Course – 7-Hour National USPAP Update Course - 1400  
Certified New Hampshire Appraiser/New Hampshire Department of Revenue Administration  
Certified Appraiser Supervisor/New Hampshire Department of Revenue Administration  
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 for the Preservation of New England Antiquities  
Member, Society of Depreciation Professionals  
Associate Member, Appraisal Institute  
Town of Farmington, NH – Past Planning Board Member  
Town of Farmington, NH – Past Capital Improvement Committee  
Town of Lancaster, NH – Zoning Board Alternate Member  
Town of Lancaster, NH – School Funding Apportionment Committee Member  
Town of Lancaster, NH – Water Rate Committee  
Past Chairman of the Rochester Rotary Club Community Services Committee  
Past Abanaki District Chairman of Daniel Webster Council – Boy Scouts  
Past Vice-Chair of Solid Waste Task Force for the City of Rochester, NH

#### **PUBLICATIONS, SPEECHES, AND TEACHING EXPERIENCE:**

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

In 1999, on behalf of 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.

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

In 1973 and 1974, taught Photogrammetric 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.

Journal of American Water Works Association

Conference Proceedings, American Water Works Association

Proceedings, National Symposium on Land Treatment

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

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

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.

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.

#### **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. Town of Alexandria, NH – Valuation of all public utility property including a wood-burning power plant.
4. 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.
5. Antrim, NH – Valuation of Steels Pond Hydroelectric station and all public utility property.
6. Town of Ashland, ME – Valuation of wood-fired electric generating plant.
7. 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.
8. Babcock Ultrapower – Valuation of wood-fired generating facility in Enfield, Maine for tax abatement request.
9. Bank of New Hampshire – Valuation of Pittsfield Aqueduct Company, a public utility in the Town of Pittsfield, NH, for financing purposes.
10. Berg and Laipson Law Firm – Worcester, Massachusetts – Preparation of eminent domain defense involving major gas transmission systems.
11. 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 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 and requests for exemption of property from ad valorem taxation filed by James River Paper Company.

12. Bethlehem, NY Industrial Authority – Development of a PILOT agreement for the construction of new electric generating facilities.
13. 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.
14. Town of Blackstone, MA – Valuation of a new 550 mW combined cycle gas-fired electric generating plant.
15. 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.
16. 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.
17. Brentwood, NH – Valuation of all public utility property.
18. Bridgeport, CT – Consulting engineering and valuation for refuse incineration and transfer facilities.
19. Bristol, NH – Valuation of all public utility property, including Newfound Hydroelectric facility and Ayers Island hydroelectric facility.
20. 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.
21. City of Cambridge, MA – Valuation of five electric generating units that comprise the Kendall Generating Station including the combined cycle gas electric plant.
22. Town of Canaan, NH – Utility property valuation.
23. Town of Canton, ME – Valuation of hydroelectric facilities.
24. Town of Carlisle, NY – Valuation of gas pipeline property.
25. Town of Charlton, MA – Valuation of combined cycle generating plant and review of tax agreements.
26. Town of Chester, NH – Valuation of all public utility property.
27. Town of Cheektowaga, NY – Preliminary valuation of electrical transmission and distribution property.
28. 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.
29. 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.

30. Town of Clay, NY – Valuation of the VerPlank Substation and Energy Management System.
31. 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.
32. City of Cohoes, NY – Valuation of a 40 mW hydroelectric facility.
33. Town of Colton, NY – Valuation of hydroelectric facilities, and transmission and distribution property.
34. 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.
35. County of Coos, NH – Representation before the Public Utilities Commission as an intervener in the Electric Utility Industry Restructuring Docket.
36. 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.
37. CRRRA – Connecticut Resource Recovery Authority. Valuation of the mid-Connecticut waste energy facility.
38. Town of Dalton, NH – Valuation of the Centennial Hydroelectric Project.
39. Town of Deerfield, NH – Valuation of all electric utility property.
40. Town of Deerfield, NY – Valuation of all substation and transmission property.
41. City of Detroit, MI – Valuation of the central underground steam heating system and power plants.
42. Township of Dickson, MI – Valuation of the Tippy Dam Hydroelectric Plant.
43. Town of Dighton, MA – Valuation of Dighton Power Project, a new modern combined cycle gas-fired 170 mW power plant.
44. Dover Water Company, Dover, MA – Valuation and strategic planning for the possible sale of the Dover Water Company.
45. Town of Dowagiac, MI – Consulting services for the development of a PILOT agreement for the construction of a new electric generation facility.
46. Town of Dracut, MA – Valuation of a 500 mW combined cycle generating plant, and consultation regarding development of a tax mitigation agreement.
47. Town of Dunbarton, NH – Valuation of all electric utility property, owned by three separate utility companies.
48. City of Elmira, NY – Valuation of street lighting system and purchase negotiation with utility.
49. Town of Epping, NH – Valuation of all public utility property.
50. Town of Errol, NH – Valuation of a hydroelectric facility.
51. Township of Filer, MI – Valuation of a coal fired cogeneration plant including testimony before the Michigan Tax Tribunal.
52. Estate of Dr. John Finn, Norwood, MA – Valuation of general partnership interest in hydroelectric facility located in Bristol, NH.

53. City of Franklin, NH – Valuation of all public utility property.
54. Town of Fremont, NH – Valuation of all public utility property.
55. 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.
56. Town of Gilmanton, NH – Utility property revaluation.
57. 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.
58. Town of Greece, NY – Valuation of the Russell Station, a coal-fired generation plant.
59. Town of Greenfield, NH – Valuation of all public utility property.
60. Town of Greenland, NH – Valuation of all taxable electric utility property.
61. Town of Groton, NH – Valuation of all public utility property for town-wide revaluation.
62. Town of Guildhall, VT – Valuation of Portland Pipeline Company's crude oil pipeline property.
63. Town of Haddam, CT – Valuation of the nuclear waste fuel storage facility at the Connecticut Yankee Nuclear Generating Station.
64. Hanover Water Company – Valuation of Hanover Water Company and strategic planning for possible purchase from Dartmouth College by the Town of Hanover, NH.
65. Town of Haverhill, NH – Valuation of all public utility property for town-wide revaluation.
66. Town of Haverstraw, NY – Valuation of the 1,200 mW oil-fired Bowline Power Station Central Steam Plant.
67. Holyoke Gas & Electric – Valuation of the Mt. Tom Station.
68. 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.
69. Town of Hinsdale, NH – Valuation of all public utility property, including the Vernon hydroelectric facility.
70. 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.
71. 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.
72. Town of Hopkinton, NH – Valuation of all public utility property.



73. 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.
74. Indeck-Silver Springs – Valuation of a gas-fired cogeneration plant in New York.
75. Town of Jaffrey, NH – Valuation of all public utility property.
76. City of Keene, NH – Valuation of all public utility property, with the exception of telephone property.
77. 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.
78. Town of Lancaster, NH – Valuation of all public utility property.
79. City of Lebanon, NH – Valuation of hydroelectric facilities (Wilder Dam) and all public utility property.
80. Town of Lincoln, NH – Valuation of all public utility property.
81. Town Littleton, NH – Valuation of hydroelectric facilities (Moore Dam) and all public utility property.
82. 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.
83. Town of Loudon, NH – Valuation of all public utility property.
84. Town of Lumberland, NY – Valuation of the Rio, Swinging Bridge, and Mongaup Hydroelectric plants.
85. Town of Lyme, NH – Valuation of all public utility property.
86. Town of Lyonsdale, NY – Valuation of wood-fired generating plant and hydroelectric project.
87. Town of Marcy, NY – Valuation of electric transmission and substation property.
88. 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.
89. Town of Mason, NH – Valuation of all public utility property for town-wide revaluation.
90. 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.



91. 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.
92. City of Midland, MI – Valuation of 1,500 mW gas combined cycle electric generating station which was converted from an unfinished nuclear generating plant.
93. Towns of Middleton and Roxbury, NY – Valuation of wastewater treatment collection systems, pump stations, and treatment plants owned by the City of New York.
94. Town of Milford, CT – Valuation of NRG Devon Station; a new gas fired combined cycle plant.
95. Town of Milford, NH – Valuation of all public utility property.
96. Town of Milford, NY – Valuation of all public utility property.
97. 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.
98. Town of Montague, MA – Valuation of the Cabot Hydroelectric Station.
99. 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.
100. 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.
101. New Hampshire Municipal Association – Representation before the Public Utilities Commission in the Electric Utility Industry, Restructuring Docket.
102. New Richmond and Three Rivers School Districts, OH – Valuation of real property at Beckjord, Miami Fort and Zimmer Generating Stations.
103. Town of Newburgh, NY – Valuation of the Roseton and Danskammer central-fired oil and coal electric generation plants.
104. Town of New Hampton, NH – Valuation of all public utility property, and land based satellite receiving stations.
105. 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.
106. City of New York, NY – Valuation of real property improvements for the Schoharie Reservoir in the Town of Prattsville, New York.
107. New York Power Authority – Appraisal of the Richard M. Flynn Generating Plant, Holtsville, New York, and appraisal of the electric generating site in Bethpage, NY for eminent domain purposes.

108. Town of Norwalk, CT – Valuation of the Browns Reservoir facility owned by the Town of Norwalk, CT in the State of New York.
109. Oshtemo Township, MI – Consulting regarding natural gas valuation multiplier tables.
110. City of Oswego, NY – Critique of preliminary appraisal for the 2,000 mW Oswego Steam Station for municipal tax abatement defense.
111. Town of Oxford, CT – Development of a long-term tax agreement for a gas-fired combined cycle plant.
112. Town of Pelham, NH – Revaluation of all public utility property.
113. Town of Pembroke, NH – Valuation of all public utility property.
114. Town of Pine Plains, NY – Valuation of the Pine Plains Water Company.
115. City of Pittsfield, MA – Valuation of a 180 mW gas-fired combined cycle cogeneration plant owned by U.S. Generating Company.
116. Town of Pittsfield, NH – Valuation of the local water utility for eminent domain taking.
117. Town of Plattsburgh, NY – Valuation of hydroelectric facilities owned by New York State Electric & Gas Company.
118. Town of Pleasant Valley, NY – Valuation of Consolidated Edison property in the Town of Pleasant Valley.
119. Town of Plymouth, MA – Valuation of the Pilgrim Yankee nuclear power plant.
120. Town of Plymouth, NH – Valuation of all public utility property and valuation of the Tenney Mountain Ski Area in the Town of Plymouth.
121. Portsmouth, NH – Valuation of new 80 mW wood fired conversion electric generation plant from coal. Valuation of oil tank farm facility.
122. Portsmouth, RI – Developed mass appraisal valuation model for the regulated water utility property in the City.
123. Pottawattamie County, Iowa – Valuation of Griffin Pipe Products Company.
124. 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.
125. Providence Water Supply Board – Valuation of dams, reservoirs, piping systems and treatment plant for PWSB.
126. Town of Raymond, NH – Valuation of all public utility property.
127. Town of Richmond, NH – Valuation of all public utility property.
128. Town of Rotterdam, NY – Valuation of General Electric steam turbine plant and a chemical manufacturing plant owned by Schenectady Chemicals.
129. Town of Rumney, NH – Valuation of all public utility property in the Town of Rumney.
130. Town of Rye, NH – Valuation of all public utility property.
131. 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.
132. 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.

133. Town of Sanbornton, NH – Valuation of all public utility property.
134. Town of Sand Lake, NY – Valuation of all telephone property.
135. 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.
136. City of Saratoga Springs, NY – Valuation of all electric and gas utility property owned by the Niagara Mohawk Power Corporation.
137. County of Schoharie, NY – Valuation of the gas transmission facilities and compressor stations owned by Iroquois Gas Pipeline.
138. Town of Seabrook, NH – Valuation of the Seabrook Nuclear Power Plant, a 1,200 mW nuclear generating facility. Negotiation of a tax agreement.
139. 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.
140. Town of South Hadley, MA – Valuation of Hadley Falls Hydroelectric Dam.
141. 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 it's hydroelectric plant.
142. Town of Springfield, NH – Valuation of the Hemphill Wood Fired Power Plant in the Town of Springfield, New Hampshire.
143. Town of Sterling, MA – Valuation and consulting services for the sale of the Sterling Light Department to an investor-owned utility.
144. Town of Stony Point, NY – Valuation of the 453 mW coal-fired electric generating central steam station known as the Lovett Station.
145. Town of Stratford, NH – Valuation of all public utility property.
146. City of Tonawanda, NY – Valuation of the Indeck-Yerkes 56 mW gas-fired cogeneration facility.
147. Town of Torrey, NY – Valuation of the Greenidge Station, a coal-fired central steam plant.
148. Town of Troy, NH – Valuation of all public utility property.
149. City of Troy, NY – Valuation of the City's water utility reservoir located in Pittstown, NY.
150. Town of Tuxedo, NY – Valuation of electric utility property.
151. Town of Union, NY – Valuation of the Goudey coal-fired electric generating plant.
152. 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.
153. 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.

154. Utah State Tax Commission – Valuation of Pacificorp’s total electric generation, transmission and distribution property holdings in the State of Utah.
155. 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.
156. Van Buren County, Covert Township, MI – Valuation and consulting on issues concerning the sale of the Palisades Nuclear Power Plant to Entergy.
157. Town of Vernon, VT – Valuation of the Vermont Yankee Nuclear Power Station and Vernon hydroelectric facility.
158. Town of Wallingford, CT – Valuation of a single cycle gas-fired peaking generation plant.
159. Town of Walpole, NH – Valuation of all public utility property, including the Bellows Falls Hydroelectric Generating Facility.
160. 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.
161. Town of Wawayanda, NY – Valuation of the Shoemaker Combustion Turbine Peaking Generation Plant.
162. Town of Webb, NY – Valuation of hydroelectric plant, distribution, transmission, and substation property.
163. City of Westfield, MA – Consulting services for permitting and assessing of new combined cycle, gas-fired, cogeneration plant.
164. Town of Weymouth, MA – Valuation of gas-fired cogeneration plant for tax agreement negotiation.
165. 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.
166. Town of Whitefield, NH – Valuation of all public utility property.
167. Town of Windham, NH – Valuation of all public utility property.
168. 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.
169. Association of Fourteen Communities in the State of New York – Valuation of the Empire State Pipeline from Buffalo, New York to Syracuse, New York.

170. 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)

1. Tolles Energy Resources (50 kW)
2. Hoague Sprague Hydroelectric (500 kW)
3. Pioneer Hydro (1,390 kW)
4. Suncook Leather Board (380 kW)
5. Diamond Power Corp. (2,400 kW)
6. Suncook Power Corp. (1,890 kW)
7. Woodsville Hydro (370 kW)
8. Wyandotte Hydro (120 kW)
9. Somersworth Hydro (1,280 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)
21. Cumberland Power Corp. (1,200 kW)
22. Noones Mill Hydro (400 kW)
23. Tioga Brook Hydro (70 kW)
24. Newfound Hydro (1,400 kW)
25. Steels Pond Hydro (600 kW)
26. Chase Manufacturing (130 kW)
27. China Mills Dam (500 kW)
28. Minnewawa Brook (1,000 kW)
29. Thomas Hodgson and Sons (400 kW)