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## James (Jim) Guest

Associate

Mr. James Guest has over 32 years of experience in the electric, natural gas, and oil industries. Mr. Guest began his career in the energy industry in 1974 when he joined the Federal Energy Regulatory Commission. During Mr. Guest's tenure at the Commission, he served in various positions of increasing responsibilities, including as the Chief Accountant of the Commission.

While at the Commission, Mr. Guest directed the development and implementation of almost every major regulatory accounting policy initiative in the gas pipeline, electric utility and oil pipeline industries for the past 15 years. He guided the Commission's regulatory accounting programs through the restructuring of both the natural gas and electric utility industries and provided counsel and advice to senior Commission staff on a wide range of financial accounting, reporting, cost allocation and cost-of-service matters. He also played a major role in implementing the agency's compliance audit program for the industries and presented expert testimony on a number of accounting matters before the Commission.

Mr. Guest was a frequent speaker at meetings of industry accounting executives, state public utility accounting staff, and the major U. S. public accounting firms.

Mr. Guest received a B.S in Accounting from Indiana University of Pennsylvania in 1974. He is a Certified Public Accountant and a member of the American Institute of Certified Public Accountants.