



CURRICULUM VITAE

NAME

James K. Guest

BUSINESS ADDRESS

Brown, Williams, Moorhead & Quinn, Inc.
P.O. Box 10
Sunderland, MD 20689-0010

PRESENT POSITION

Associate

EDUCATION

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.

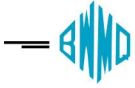
NATURE OF WORK PERFORMED WITH FIRM

Regulatory accounting, reporting and ratemaking matters, auditing and related fields.

PREVIOUS EMPLOYMENT

Mr. Guest has over forty years of experience in regulatory accounting, auditing and related fields. He was employed by the Federal Energy Regulatory Commission from August 1974 through August 2007. He began his career with five years of direct hands-on experience conducting field examinations of the books and records of major natural gas pipelines, public utilities and oil pipelines. He later accepted positions of increasing responsibility at the Commission including Deputy Director of the Division of Audits, Deputy Chief Accountant, and Chief Accountant before his retirement from federal service in September of 2007. Since retiring from federal service Mr. Guest has worked as an independent consultant on regulatory accounting, reporting and ratemaking matters, primarily in association with the well regarded energy consulting firm Brown, Williams, Moorhead and Quinn.

While employed at the FERC, Mr. Guest presented expert testimony on a number of income tax and regulatory accounting matters. He also led the Commission's regulatory accounting programs through the restructuring of both the natural gas and electric utility industries and was



active in the development and implementation of many important regulatory accounting policies confronting the gas pipeline, electric utility and oil pipeline industries. He provided counsel and advice to senior Commission staff and Commissioners on a wide range of financial accounting, reporting and related matters and offered industry wide guidance on emerging accounting issues through the development of rulemaking proposals for comprehensive changes to the Commission's accounting and reporting requirements.

Some of the more significant Commission accounting initiatives in which Mr. Guest was deeply involved included: Order No.684, Accounting, Reporting and Record Retention Requirements Under the PUHCA of 2005; Order 668, Accounting and Reporting for Public Utilities Including RTOs; Order 646, Quarterly Financial Reporting; Order 631, Accounting and Rate Filing Requirements for Asset Retirement Obligations; Order 627, Accounting and Reporting of Financial Instruments, Comprehensive Income, Derivatives and Hedging Activities; Orders 581 and 581-A, Revisions to the Uniform System of Accounts following gas industry restructuring; Order 552, Accounting for Emission Allowances and Regulatory Assets; Dkt. No. AI07-2-000, Accounting and Financial Reporting for Uncertainty in Income Taxes; Dkt. No. AI07-1, Accounting and Reporting for the Funded Status of Defined Benefit Postretirement Plans; Dkt. No. AI05-1, Accounting for Pipeline Assessment Costs; Dkt. No. AI04-2, Recognition of a Regulatory Asset for Minimum Pension Liability; Dkt No. AI02-1, Accounting for Asset Retirement Obligations; and Dkt. No.AI93-5, Accounting for Income Taxes.

While in his leadership roles at FERC, Mr. Guest frequently spoke at meetings of industry accounting executives, regulatory authorities, and U. S. public accounting firms.



#	JURISDICTION	CASE OR DOCKET NO.	UTILITY/ORGANIZATION INITIATING PROCEEDING	POSITION	SUBJECT MATTER
Formal Proceedings In Which Jim Guest Testified					
9	APUC	U-15-016	Cook Inlet Natural Gas Storage Alaska	Witness	Financial Accounting Matters
8	FERC	ER12-2708-002	Potomac Allegheny Transmission Highline LLC	Witness	Financial Accounting Matters
7	Minnesota PUC	E002/GR-13-868	Northern States Power	Witness	Financial Accounting Matters
6		Arbitration No.: 77-198-Y-000416-12	Confederated Salish and Kootenai Tribes of Flathead Reservation and PPL Montana, LLC	Witness	Financial Accounting Matters
5	Missouri PSC	ER-2012-0166	Union Electric Company	Witness	Financial Accounting Matters
4	NEB of Canada	RH003-2011	TransCanada Pipelines Ltd, Nova Gas Transmission Ltd. And Foothills Pipeline Ltd. (TransCanada)	Witness	Financial Accounting Matters
3	FERC	PA10-13	ITC Holdings and ITC Midwest LLC	Witness	Financial Accounting Matters
2	Florida PSC	090172-EI	Florida Power and Light Company	Witness	Financial Accounting Matters
1	US Tax Court	25393-07	PPL Corporation and Subsidiaries v. Commissioners of IRS		Financial Accounting Matters