

CURRICULUM VITAE

NAME

Bruce E. Warner

BUSINESS ADDRESS

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

EDUCATION

Bachelor of Science, Accounting, Brigham Young University
MBA, University of Utah

PRESENT POSITION

Associate Consultant
29 W Tamarind Way
Garden City, UT 84028

NATURE OF WORK PERFORMED WITH FIRM

Bruce E. Warner, CPA, is an energy industry financial consultant and regulatory litigation expert. Mr. Warner is an expert on cost of service, depreciation, rate base, capital structure and rate design issues pertaining to oil and natural gas pipelines. He provides the following services to his clients: rate design and cost of service studies, regulatory litigation and settlement services; depreciation rate studies; accounting and income tax advice; financial forensics services; financial modeling services; and training services. Mr. Warner has testified as an expert witness before the Federal Energy Regulatory Commission, British Columbia Utilities Commission, Regulatory Commission of Alaska, Nebraska Public Service Commission and the State Tax Commissions in Utah and Idaho.

Mr. Warner testified in a state of Alaska rate case involving the Trans-Alaska Pipeline System, a case involving Nebraska Resources Company seeking state approval of a pipeline to supply gas to ethanol and other industries in Nebraska, a comparative pipeline facility hearing in British Columbia, ad valorem tax proceedings in Utah and Idaho, and numerous gas pipeline rate case proceedings. The rate cases involved the following pipelines: Questar Pipeline Company, Pacific Gas Transmission Company, Kern River Gas Transmission Company and Northwest Pipeline Company. In addition, Mr. Warner served as a cost of service and rate design



expert in the rate cases of Black Marlin Pipeline Company and Eastern Shore Natural Gas Company that were settled prior to filing testimony.

Mr. Warner has provided consulting services for: Energy Transfer Partners, Kern River Gas Transmission Company, Alliance Pipeline Company, Dominion Energy Questar Pipeline LLC, Viking Gas Transmission Company, CenterPoint Energy -- Mississippi River Transmission, Southern Trails Pipeline, Overthrust Pipeline Company, Enbridge Energy, Inc., the State of Alaska (regarding a proposed new gas pipeline from Prudhoe Bay, Alaska to Alberta, Canada), TransCanada, Portland Natural Gas Transmission Company, Valero Energy, Targa Resources, Inc., Sempra Global Energy, Transwestern Pipeline Company, ANR Pipeline Company, Spectra Energy, Southern Natural, Georgia Strait Pipeline Company and for a proposed gas storage facility in Colorado.

These diverse projects have included: accounting compliance with FERC regulations; depreciation rate studies; evaluating the purchase price of a hydroelectric facility; accounting for preliminary survey and investigation costs for an energy company; a lost product lawsuit in the oil industry; investigating expected tariff surcharges resulting from the construction of a variety of oil pipeline facilities; evaluating bankruptcy damages; conducting pipeline and storage asset purchase investigations; projecting rates for new pipeline and storage assets; negotiating agreements for a U.S./Canadian pipeline; identifying appropriate rate of return on equity proxy group candidates; studying industry trends for new gas pipelines, fuel usage and rate of return on equity decisions; conducting a marketing survey in anticipation of filing a rate case; and developing and presenting national and client-specific training on FERC accounting and regulatory requirements.

PREVIOUS EMPLOYMENT

Mr. Warner graduated Magna Cum Laude with a Bachelor of Science degree in accounting from Brigham Young University. He became a certified public accountant in Illinois and Utah. While working for Arthur Andersen & Co. in Chicago and San Francisco during the 1970s, his audit

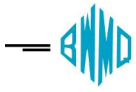


clients were primarily in the natural gas, electric utility and banking industries. He worked for that firm in its income tax division. Mr. Warner received a MBA degree from the University of Utah where he graduated with academic distinction.

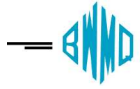
Mr. Warner is a licensed CPA in Utah. He is a Certified Depreciation Professional with credentials from the Society of Depreciation Professionals. Mr. Warner has held a Series 7 registered representative (stockbroker) license and formerly worked with HD Vest, an investment firm, in that capacity. Mr. Warner has owned a CPA firm for many years and has prepared business and personal income tax returns for his clients. He is an investor in single family and multifamily real estate in six states.

Mr. Warner has taught training courses on natural gas pipeline accounting and regulation. Mr. Warner conducted accounting, auditing and finance courses at the University of Phoenix. He helped the University to develop a corporate financial management course for energy industry MBA students. He facilitated auditing, finance and business English courses at Xi'an International Studies University in Xi'an, China.

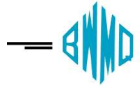
Mr. Warner is a member of the American Institute of CPAs.



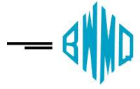
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#	JURISDICTION	CASE OR DOCKET NO.	UTILITY/ORGANIZATION INITIATING PROCEEDING	CLIENT	APPROXIMATE DATE	SUBJECT MATTER
Summary of Testimony Experience of Bruce E. Warner						
1	FERC	RP87-62	Pacific Gas Transmission Co.	Northwest Pipeline Corp.	1987	Testified at hearing on rate design for firm service.
2	FERC	RP88-63	Questar Pipeline Company	Northwest Pipeline Corp.	1988	Testified on rate design and cost of service for storage services. Case was settled.
3	FERC	RP93-05-011	Northwest Pipeline Corporation	Northwest Pipeline Corp.	1993	Testified on rate design for unbundling of storage services. Managed settlement process. Case was settled.
4	FERC	RP93-5	Northwest Pipeline Corporation	Northwest Pipeline Corp.	1993-1994	Managed rate case litigation, briefs and appeals.
5	FERC	RP94-220	Northwest Pipeline Corporation	Northwest Pipeline Corp.	1994	Testified on cost of service and rate base. Case was settled.
6	FERC	RP94-220-012	Northwest Pipeline Corporation	Northwest Pipeline Corp.	1994	Managed zone vs. postage stamp rate hearing litigation and briefs.
7	Utah Tax Commission	Two Ad Valorem Tax Proceedings	Kern River Gas Transmission Company	Kern River Gas Transmission Corporation	1994-1996	Testified at hearings on impact of regulation on the valuation of utility property for ad valorem tax purposes.
8	FERC	RP95-409	Northwest Pipeline Corporation	Northwest Pipeline Corp.	1995	Testified at hearing on rate base, cost of service, rate design for incremental projects and depreciation. Managed rate case and briefs.
9	FERC	RP96-367	Northwest Pipeline Corporation	Northwest Pipeline Corp.	1996	Testified on rate base, cost of service, depreciation. Managed settlement process. Case was settled.



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10	Idaho Tax Commission	One Ad Valorem Tax Proceeding	Northwest Pipeline Corporation	Northwest Pipeline Corporation	1997	Testified at hearing on the impact of regulation on the valuation of utility property for ad valorem tax purposes.
11	Alaska Regulatory Commission	P-97-4	Trans-Alaska Oil Pipeline Owners (Major Producers)	Williams' Alaskan Refinery	1997-1998	Testified at hearing on depreciation, incentive rate per barrel charge cost of service, rate design, TAPS rate settlement methodology (oil pipeline rate inflation adjusted cost of service methodology).
12	FERC	RP99-274	Kern River Gas Transmission Company	Kern River Gas Transmission Company	1999	Managed negotiation of "pre-filing" settlement of this rate case and filing of supporting evidence for approval by FERC.
13	FERC	RP99-274-003	Kern River Gas Transmission Company	Kern River Gas Transmission Company	1999	Managed zone vs. postage stamp rate hearing litigation and briefs.
14	FERC	RP99-81	Northwest Pipeline Corporation	Northwest Pipeline Corporation	1999	Facilitated a settlement between Northwest and its customers to resolve system reliability and operational flow orders resulting in new tariff provisions and system enhancements.
15	British Columbia Utilities Commission	Order G-75-97	BC Gas Utility, LTD.	Northwest Pipeline Corporation	1999	Comparative hearing involving the Southern Crossing Pipeline and competitive alternatives. Testified at hearing as to the relative costs and benefits of the proposal and alternatives.



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16	FERC	RP00-298	Kern River Gas Transmission Company	Kern River Gas Transmission Company	2000	Developed concept for restructuring of debt and extension of contract lives and re-levelization of rates to produce over 30% rate reductions for all system shippers. Negotiated settlement and directed debt refinancing process. Conducted depreciation study including required adjustment of depreciable life to comply with FERC regulatory asset policy. Managed filing and approval of settlement.
17	FERC	RP04-274	Kern River Gas Transmission Company	Kern River Gas Transmission Company	2004-2006	Testified at hearing on capital structure, rate design, incremental rates, levelized rates, regulatory policy, income taxes, depreciation, regulatory assets, bankrupt shipper impacts, cost of debt. Managed litigation. Consulted with Company on impact of FERC order and provided advice on request for rehearing and compliance filing.
18	FERC	RP06-416	Northwest Pipeline Corporation	Northwest Pipeline Corp.	2006	Provided consulting advice on depreciation and rate of return on equity issues.
19	FERC	RP07-39	Black Marlin Pipeline Company	ConocoPhillips/Apache	2007	Cost of service and rate design (case settled)
20	FERC	RP07-38	Eastern Shore Natural Gas Company	Premcor (Valero)	2007	Cost of service and rate design (case settled)
21	Nebraska Public Service Commission	NG-0053	Nebraska Resources Company, LLC	Nebraska Resources Company, LLC	2008	Testified at hearing on cost of service, rate design, depreciation and capital structure to establish the initial rates for this proposed intra-state pipeline in Nebraska.