

BEFORE THE ARIZONA CORPORATION COMMISSION

COMMISSIONERS

TOM FORESE, Chairman  
BOB BURNS  
DOUG LITTLE  
ANDY TOBIN  
BOYD W. DUNN

IN THE MATTER OF THE APPLICATION  
OF EPCOR WATER ARIZONA INC. FOR A  
DETERMINATION OF THE CURRENT  
FAIR VALUE OF ITS UTILITY PLANT AND  
PROPERTY AND FOR  
INCREASES/DECREASES IN ITS RATES  
AND CHARGES BASED THEREON FOR  
UTILITY SERVICE BY ITS AGUA FRIA,  
ANTHEM, CHAPARRAL, HAVASU,  
MOHAVE, NORTH MOHAVE, PARADISE  
VALLEY, SUN CITY, SUN CITY WEST,  
TUBAC, AND WILLOW VALLEY WATER  
DISTRICTS AND FOR CONSIDERATION  
OF CONSOLIDATION PROPOSALS

DOCKET NO: WS-01303A-17-

**DIRECT TESTIMONY  
OF  
JOHN F. GUASTELLA  
ON BEHALF OF  
EPCOR WATER ARIZONA INC.**

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**TABLE OF CONTENTS**

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15

<b>EXECUTIVE SUMMARY .....</b>	<b>ii</b>
<b>I. INTRODUCTION AND QUALIFICATIONS .....</b>	<b>1</b>
<b>II. PURPOSE OF TESTIMONY .....</b>	<b>2</b>
<b>III. DEPRECIATION RATES.....</b>	<b>2</b>

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JULY 21, 2017**

**TABLE OF CONTENTS**

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15

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<b>I. INTRODUCTION AND QUALIFICATIONS .....</b>	<b>1</b>
<b>II. PURPOSE OF TESTIMONY .....</b>	<b>2</b>
<b>III. DEPRECIATION RATES.....</b>	<b>2</b>

1 **EXECUTIVE SUMMARY**

2 John F. Guastella testifies as follows:

3 In connection with the rate application by EPCOR Water Arizona Inc. (“EWAZ” or  
4 “Company”) for its Agua Fria, Anthem, Chaparral, Havasu, Mohave, North Mohave,  
5 Paradise Valley, Sun City, Sun City West, Tubac and Willow Valley Water Districts, I am  
6 recommending the use of similar average service lives and resultant depreciation rates, by  
7 account, for all water systems, as reflected in Exhibit JFG-1. EWAZ now uses various  
8 depreciation rates, including some that reflect general guidelines by the Utilities Division  
9 Staff of the Arizona Corporation Commission (“Commission”). On the basis of previous  
10 comparative depreciation studies I performed on behalf of the Company, and its predecessor,  
11 Arizona American Water Company, and a review of the environmental impact on certain  
12 assets of climate conditions unique to Arizona, I found that the Commission Staff’s  
13 recommended guideline depreciation rates are appropriate for most accounts, with the  
14 exception of power production and pumping, water treatment equipment, meter installations  
15 and vaults, ground storage tanks, and transportation equipment.

1 **I. INTRODUCTION AND QUALIFICATIONS**

2 **Q. PLEASE STATE YOUR NAME, BUSINESS ADDRESS AND TELEPHONE**  
3 **NUMBER.**

4 A. My name is John F. Guastella. My business address is Guastella Associates, LLC,  
5 725 N. Highway A1A, Suite B103, Jupiter, Florida 33477. My telephone number is  
6 (561) 747-9867.

7 **Q. BRIEFLY DESCRIBE YOUR QUALIFICATIONS AND EXPERIENCE.**

8 A. I graduated from Stevens Institute of Technology with a degree in Mechanical  
9 Engineering. My professional career began with employment by the New York State  
10 Public Service Commission (“NYPSC”) where I worked for 16 years. When I left the  
11 NYPSC to form my own consulting firm, I was Director of the Water Division  
12 responsible for the regulation of some 450 water utilities, involving all aspects of rates  
13 and valuation, and the service provided by the water utilities. While with the NYPSC,  
14 I served as Chairman of the Staff Subcommittee of the Water Committee of the  
15 National Association of Regulatory Utility Commissioners, (“NARUC”), and I was  
16 one of the founders and faculty of the NARUC Water Rate Seminar. I remain a  
17 faculty member of this rate seminar and have taught the basics of rate setting and  
18 utility regulation to some 7,500 students over the last 42 years. As a consultant, I  
19 have been involved in the preparation of rate analyses, valuations, appraisals,  
20 depreciation studies, and various studies regarding utility regulatory issues. I have  
21 testified as an expert in 25 states with respect to rate setting, valuation, depreciation,  
22 appraisals and condemnation cases, before regulatory agencies, courts and at  
23 municipal hearings. A detailed statement of my qualifications and experience is  
24 attached as Exhibit JFG-A.

1 **Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?**

2 A. I am President of Guastella Associates, LLC.

3 **II. PURPOSE OF TESTIMONY**

4 **Q. PLEASE DESCRIBE THE PURPOSE OF YOUR TESTIMONY.**

5 A. The purpose of my testimony is to describe my review of the depreciation rates  
6 applicable to the depreciable assets of the EPCOR Water Arizona Inc. (“EWAZ” or  
7 “Company”) water systems, and provide my opinion as to appropriate revisions.

8 **III. DEPRECIATION RATES**

9 **Q. PLEASE DESCRIBE THE APPROACH YOU USED REGARDING YOUR**  
10 **ANALYSIS OF AVERAGE SERVICE LIVES AND DEPRECIATION RATES**  
11 **FOR EWAZ’S DEPRECIABLE WATER ASSETS.**

12 A. Consistent with my recent study of the Company’s wastewater depreciation rates as  
13 presented in Docket No. WS-01303A-16-0145 and a previous 2010 depreciation  
14 study of water and wastewater assets, it has been determined that the best available  
15 depreciation analysis be performed on the basis of comparative average service lives  
16 and depreciation rates. The primary reasons found for this approach are the lack of  
17 sufficient retirement data because of the size of the Company’s various districts and  
18 their historic development, and the high cost of performing actuarial studies that  
19 would likely produce incomplete or uncertain results for systems with limited  
20 retirement data. It continues to be my experience that actuarial studies are rarely, if  
21 ever, performed for water utilities the size of EWAZ. Instead, depreciation rates are  
22 typically established on the basis of comparative analyses.

23 **Q. PLEASE DESCRIBE THE GOAL OF DEPRECIATION FOR RATE-**  
24 **SETTING PURPOSES.**

1 A. The goal of depreciation for rate-setting purposes is to allow utilities to recover the  
2 original cost of the assets that are used and useful in providing service to their  
3 customers, and at a level that spreads the recovery of the costs over the estimated life  
4 of the assets so that each generation of customers pays its fair share of the costs  
5 according to the use of the assets in providing service to them. The Uniform System  
6 of Accounts (“USOA”) published by the National Association of Regulatory Utility  
7 Commissioners (“NARUC”) defines depreciation as follows:

8 Depreciation, as applied to depreciable utility plant, means the loss  
9 in service value not restored by current maintenance, incurred in  
10 connection with the consumption or prospective retirement of utility  
11 plant in the course of providing service from causes which are  
12 known to be in current operation and against which the utility is not  
13 protected by insurance. Among the causes to be given consideration  
14 are wear and tear, decay, action of the elements, inadequacy,  
15 obsolescence, changes in the art, changes in demand, and  
16 requirements of public authorities.<sup>1</sup>  
17

18 Under this definition, depreciation studies are performed in order to estimate the  
19 average service lives of various depreciable assets, the major component with which  
20 to calculate depreciation rates. Application of depreciation rates to the original cost  
21 of assets establishes annual depreciation expense allowances in utility rates for  
22 service that will meet the goal of reasonable cost recovery and intergenerational  
23 equity. In addition to average service lives, the other component in the calculation of  
24 depreciation rates is net salvage values, or salvage value less cost of removal. I would  
25 note, however, that it is my understanding that the Arizona Corporation Commission  
26 (“Commission”) Utilities Division Staff (“Staff”) recommended guideline depreciation  
27 rates take into account net salvage within its estimated average service lives.

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<sup>1</sup> Citation - From the 1996 NARUC USOA Manual at 10.

1 **Q. WOULD YOU BRIEFLY EXPLAIN HOW THE RESULTS OF YOUR**  
2 **PREVIOUS DEPRECIATION STUDIES CONTINUE TO BE USEFUL**  
3 **WITH RESPECT TO THE WATER SYSTEM ASSETS?**

4 A. The comparable data in the 2010 study were primarily for assets of water utilities,  
5 which provided a database of a range of average service lives and depreciation rates.  
6 Consistent with my recent wastewater study,<sup>2</sup> I have taken into account the climate in  
7 Arizona and the extent to which the Commission Staff's guideline depreciation rates  
8 compare to the range of average service lives and resultant depreciation rates from my  
9 database. I have discussed with the Company whether there are any factors with  
10 respect to depreciation of specific assets that may be subject to variation from the  
11 Commission Staff's guideline depreciation rates that are material enough to warrant  
12 revision.

13 **Q. DID THE COMPANY IDENTIFY ANY PARTICULAR WATER ASSETS**  
14 **THAT WARRANT ALTERNATIVES TO THE COMMISSION STAFF'S**  
15 **GUIDELINE DEPRECIATION RATES?**

16 A. Yes. Based on discussions with Company personnel, it was concluded that while  
17 most of the Commission Staff's guideline depreciation rates were within the range of  
18 my data base as well as reasonably representative of the Company's existing and  
19 anticipated experience, there were a few categories of accounts for which different  
20 depreciation rates would be more appropriate. Those accounts include the various  
21 pumping equipment accounts (all 311 Accounts), water treatment equipment – non-  
22 media accounts (320100 and 320101 Accounts), ground storage accounts (above and  
23 below ground) (330200, 330300, and 330400 Accounts) and meter installations

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<sup>2</sup> Docket No. WS-01303A-16-0145 filed on April 29, 2016 and located at  
<http://docket.images.azcc.gov/0000169077.pdf>.



1 (Account 334200), meter vault accounts (Account 334300), and transportation  
2 equipment accounts (341100, 341101, 341200, 341300, and 341400 Accounts).

3 **Q. DID YOU DEVELOP ALTERNATIVES TO THE COMMISSION STAFF'S**  
4 **GUIDELINE DEPRECIATION RATES TO REFLECT THOSE**  
5 **CONSIDERATIONS?**

6 A. Yes.

7 **Q. WHAT DEPRECIATION RATES DO YOU RECOMMEND FOR THE**  
8 **PUMPING EQUIPMENT ACCOUNTS?**

9 A. I recommend an 8.33% depreciation rate for the pumping equipment accounts,  
10 including: A/C 31100 Pumping Equipment Steam, A/C 311001 Pumping Equipment,  
11 A/C 311200 Pumping Equipment Electric, A/C 311300 Pumping Equipment Diesel,  
12 A/C 311400 Pumping Equipment Hydraulic, A/C 311500 Pumping Equipment Other  
13 and A/C 311530 Pumping Equipment Water Treatment. The Commission Staff's  
14 guideline depreciation rate for these accounts is 12.5% on the basis of an average  
15 service life ("ASL") of 8 years. As previously noted, I assume that the Commission  
16 Staff's guideline depreciation rates and average service lives take into account its  
17 judgment with respect to net salvage. While the Commission Staff's guideline  
18 depreciation rate of 12.5% for pumping equipment is the same as my recommendation  
19 for wastewater pumps, it is too high for water pumps. After confirming with the  
20 Company, instead of an 8-year ASL, 12 years would be more appropriate. The  
21 resulting depreciation rate of 8.33% would be less than Commission Staff's  
22 recommended 12.5% rate.

23 **Q. WHAT DEPRECIATION RATES DO YOU RECOMMEND FOR THE**  
24 **WATER TREATMENT ACCOUNTS?**

1 A. The Commission Staff's guideline depreciation rate of 3.33% is the same for all water  
2 treatment accounts. While I agree that a 30 year ASL and a 3.33% depreciation rate is  
3 appropriate for treatment structures, A/C 304300 Structures and Improvements  
4 Treatment, the ASLs for treatment equipment, non-media and filter media, are  
5 significantly less than 30 years. My previous study recommended a 20-year ASL for  
6 water treatment equipment non-media, A/C 320100 and 320101, and an ASL of 10  
7 years for water treatment filter media, A/C 320200; the Company agrees that those  
8 ASLs are more reasonable. Accordingly, I recommend depreciation rates of 5.0% for  
9 A/C 320100 and A/C 320101 and 10% for A/C 320200.

10 **Q. WHAT DEPRECIATION RATES DO YOU RECOMMEND FOR GROUND**  
11 **LEVEL AND BELOW GROUND LEVEL TANKS?**

12 A. The Commission Staff's guideline depreciation rate of 5% for above and below ground  
13 tanks reflects a 20-year ASL that is significantly lower than comparable data from my  
14 previous study. Based on discussions with the Company confirming that its  
15 experience with these tanks is longer than 20 years, I recommend an ASL of 50 years  
16 and a resultant 2.0% depreciation rate for A/C 330200 Ground Level Tanks, A/C  
17 330300 Below Ground Tanks, and A/C 330400 Clearwell.

18 **Q. WHAT DEPRECIATION RATES DO YOU RECOMMEND FOR METER**  
19 **INSTALLATIONS AND METER VAULTS?**

20 A. While the Commission Staff's ASL of 12 years for meters is consistent with the  
21 Company's meter change out schedule, it is not an appropriate ASL for meter  
22 installations and meter vaults for which a 30-year ASL is more reasonable.  
23 Accordingly, I recommend a depreciation rate of 3.33% for A/C 334200 Meter  
24 Installations and A/C 334300 for Meter Vaults.

1 **Q. WHAT DEPRECIATION RATES DO YOU RECOMMEND FOR**  
2 **TRANSPORTATION EQUIPMENT?**

3 A. I am proposing a seven-year useful life or 14.29% annual depreciation rate for  
4 NARUC accounts 341100-Transportation Equipment Light Duty Trucks, 341101-  
5 Transportation Equipment Light Duty Trucks, 341200- Transportation Equipment  
6 Heavy Duty Trucks, 341300- Transportation Equipment Autos, and 341400-  
7 Transportation Equipment Other. This recommendation is consistent with the  
8 Company's replacement plans for all light- and heavy- duty vehicles at 85,000 miles  
9 or seven years. Based on discussions with the Company, maintenance costs and  
10 safety risks experience significant increases year over year for these vehicles and  
11 equipment when retained longer than seven years.

12 **Q. DO YOU HAVE ANY OTHER REVISIONS TO THE COMMISSION STAFF'S**  
13 **GUIDELINE DEPRECIATION RATES?**

14 A. No. In my opinion, while my revisions to certain of the Commission Staff's guideline  
15 depreciation rates better reflect comparable data and particular circumstances of the  
16 Company's experience, the overall increases and decreases to those accounts, along  
17 with adoption of the other Commission Staff's guideline depreciation rates, should  
18 achieve intergenerational equity with respect to asset cost recovery.

19 **Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?**

20 A. Yes.

## **EXHIBIT JFG-1**

**Recommended Depreciation Rates  
Water**

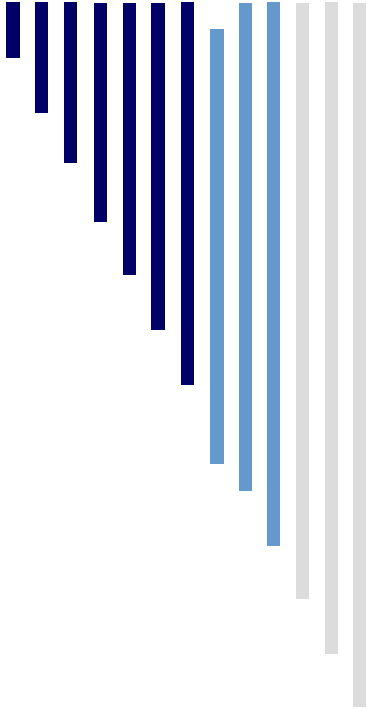
Account No.	Description	Annual Depreciation Rates
304100	Structures & Improvements Supply	3.33%
304200	Structures & Improvements Pumping	3.33%
304300	Structures & Improvements Treatment	3.33%
304400	Structures & Improvements Trans & Dist	3.33%
304500	Structures & Improvements General	3.33%
304600	Structures & Improvements Offices	3.33%
304620	Structures & Improvements Leasehold	3.33%
304621	Structures & Improvements Leasehold	3.33%
304700	Structures & Improvements Store,Shop,Gge	3.33%
304800	Structures & Improvements Miscellaneous	3.33%
305000	Collect & Impounding	2.50%
306000	Lake, River & Other Intakes	2.50%
307000	Wells & Springs	3.33%
308000	Infiltration Galleries	6.67%
309000	Supply Mains	2.00%
310000	Power Production Equipment	5.00%
310100	Power Production Equipment	5.00%
311000	Pumping Equipment Steam	8.33%
311001	Pumping Equipment	8.33%
311200	Pumping Equipment Electric	8.33%
311300	Pumping Equipment Diesel	8.33%
311400	Pumping Equipment Hydraulic	8.33%
311500	Pumping Equipment Other	8.33%
311530	Pumping Equipment Water Treatment	8.33%
320100	Water Treatment Equipment Non-Media	5.00%
320101	Water Treatment Equipment Non-Media	5.00%
320200	Water Treatment Equipment Filter Media	10.00%
330000	Distribution Reservoirs & Standpipes	2.22%
330100	Elevated Tank & Standpipes	2.22%
330200	Ground Level Tanks	2.00%
330300	Below Ground Tanks	2.00%
330400	Clearwell	2.00%
331001	TD Mains Not Classified by Size	2.00%
331100	TD Mains 4in & Less	2.00%
331200	TD Mains 6in to 8in	2.00%
331300	TD Mains 10in to 16in	2.00%
331400	TD Mains 18in & Grtr	2.00%
332000	Fire Mains	2.00%
333000	Services	3.33%
334100	Meters	8.33%
334101	Meters	8.33%
334200	Meter Installations	3.33%

**Recommended Depreciation Rates  
Water**

Account No.	Description	Annual Depreciation Rates
334300	Meter Vaults	3.33%
335000	Hydrants	2.00%
336000	Backflow Prevention Devices	6.67%
339100	Other P/E-Intangible	6.67%
339200	Other P/E-Supply	6.67%
339500	Other TD Plant	6.67%
339600	Other P/E-CPS	6.67%
339601	Other P/E-CPS	6.67%
340100	Office Furniture & Equipment	6.67%
340200	Computer & Periphral Equipment	20.00%
340201	Computer & Periphral Equipment	20.00%
340300	Computer Software	20.00%
340301	Computer Software	20.00%
340310	Computer Software	20.00%
340325	Computer Software Customized	20.00%
340330	Computer Software Other	20.00%
340500	Other Office Equipment	6.67%
341100	Transportation Equip Light Duty Trucks	14.29%
341101	Transportation Equip Light Duty Trucks	14.29%
341200	Transportation Equip Heavy Duty Trucks	14.29%
341300	Transportation Equipment Autos	14.29%
341400	Transportation Equipment Other	14.29%
342000	Stores Equipment	4.00%
343000	Tools,Shop,Garage Equipment	5.00%
343001	Tools,Shop,Garage Equipment	5.00%
344000	Laboratory Equipment	10.00%
344001	Laboratory Equipment	10.00%
345000	Power Operated Equipment	5.00%
345001	Power Operated Equipment	5.00%
346100	Communication Equipment Non-Telephone	10.00%
346101	Communication Equipment Non-Telephone	10.00%
346190	Remote Control & Instrument	10.00%
346200	Communication Equipment Telephone	10.00%
346201	Communication Equipment Telephone	10.00%
346300	Communication Equipment Other	10.00%
347000	Miscellaneous Equipment	10.00%
347001	Miscellaneous Equipment	10.00%
348000	Other Tangible Plant	10.00%

## **EXHIBIT JFG-A**

## Qualifications & Experience



**Rate Setting**  
**Valuation**  
**Management**  
**Consulting**

*...SERVING REGULATED AND UNREGULATED WATER AND WASTEWATER UTILITIES SINCE 1978*



# INTRODUCTION

## GUASTELLA ASSOCIATES, LLC

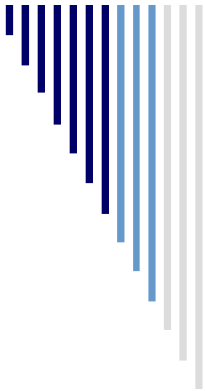
Guastella Associates, LLC (“formerly John F. Guastella Associates, Inc.”) is a consulting firm that specializes in providing utility rate setting, valuation and management services for public and privately-owned water and wastewater utilities.

John F. Guastella established Guastella Associates in 1978. Previously, Mr. Guastella was Director of the Water Division of the New York Public Service Commission. The Water Division provided the New York Commission with technical assistance in regulating the rates and service provided by approximately 450 privately-owned utilities. During the period from 1987 through 1991, Mr. Guastella also managed a 5,500 customer water utility in New York State. In 1989, Guastella Associates acquired the rates and valuation section of Coffin & Richardson, Inc., a general consulting firm that also provided a full range of services to water and wastewater utilities. Since 2009, Guastella Associates has served as the general manager of Daufuskie Island Utility Company, Inc. (“DIUC”), responsible for its day-to-day operations, billing, bookkeeping, financing, capital improvement projects and regulatory relations. DIUC provides water and wastewater service to some 550 connected customers and 600 availability customers located on Daufuskie Island, South Carolina.

As can be seen from the following qualifications and experience, key staff members have many years of combined experience in virtually every aspect of utility rate setting and valuation. The technical expertise of key staff, combined with their former employment by real estate and utility companies, a regulatory agency, and the management of water utilities, provides a total perspective towards addressing the rates and valuation needs of today’s water and wastewater utilities.

Guastella Associates has assisted the largest privately-owned utilities with respect to the most challenging issues, performing complex studies and providing expert testimony in administrative hearings as well as court proceedings. In addition, our client base has included hundreds of small water and wastewater utilities - - obtaining rate increases that turn operating losses into profits, posturing them for financing, correcting record keeping errors and, for some, negotiating their sale at multiples of their original cost net investment rate base. Some of our most successful assignments have been to help establish new developer-related water and wastewater utilities, applying the correct principles at the outset in order to develop fully compensatory initial rates, record keeping procedures and asset management, so they are structured to become self-sustaining utilities that will achieve the highest possible profit and ultimate market value.

Our wide-range of experience and expertise has enabled us to successfully address the special needs of large investor-owned utilities in rate cases and condemnation proceedings.



# OUTLINE OF SERVICES

## GUASTELLA ASSOCIATES, LLC

Guastella Associates, LLC (“formerly John F. Guastella Associates, Inc.”) is a consulting firm specializing in utility management, valuation, appraisals and rate determinations. Guastella Associates has been providing professional services to regulated and unregulated utilities since 1978.

Specific areas of expertise includes:

I. RATE ANALYSIS

A. Revenue Requirements

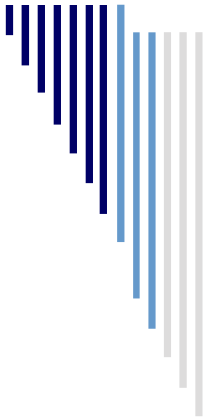
1. Examination of books and records -- revenues, expenses and capital investment.
2. Determination of the cost of providing service (revenue requirement) -- normalize historical data, establish known changes and perform projections.

B. Rate Design

1. Perform cost allocation studies to establish cost of service for residential, commercial, industrial, wholesale and fire protection customers, and for other special users.
2. Develop rate structures -- combine billing analyses and cost allocations to form usage rates, flat rates, minimum service and facilities charges, and such other special charges as connection fees, availability rates, etc.

C. Reports

1. Investor-owned utilities -- prepare complete rate filings for submission to regulatory agencies; prepare testimony, exhibits, and assist in all aspects of adjudication process.
2. Municipal utilities -- prepare detailed rate reports in support of rate increases for use by municipal officials and presentation at municipal hearings.



# OUTLINE OF SERVICES

## GUASTELLA ASSOCIATES, LLC

### II. VALUATIONS

#### A. Appraisals

1. Eminent domain condemnation proceedings, negotiations for sale of utilities, damage claims for insurance and ad valorem tax and management purposes.
2. Determinations of original cost, replacement cost, reproduction cost and market value, including going concern value.
3. Calculation of the present value of cash flow under the income approach to market value determinations.
4. Analyses of market data under the sales comparison approach.

#### B. Depreciation

1. Actuarial studies using retirement rate or simulated plant balances methods to determine average service lives of physical property, theoretical depreciation reserve requirements and depreciation rates.
2. Establish affordable depreciation rates on the basis of comparative analyses of similar property of other utilities and practices of regulatory agencies and association

#### C. Feasibility Studies

1. Utility acquisitions by investors and municipalities.
2. Economic studies to establish extension of service costs and policy -- inside and outside service area.
3. Main extension agreements, guaranteed revenue contracts, refund provisions.

#### D. Financial Planning

1. Establish financing requirements for capital improvements.
2. Determine revenue and rate needs for various combinations of debt and equity financing.
3. Assist certain utilities in securing financing.
4. Establish financing needs, initial rates and regulatory approval of proposed new utilities.

### III. MANAGEMENT

#### A. Operations

1. Provides general management of water and wastewater utilities.
2. Assist in day-to-day decisions as to utility accounting and related impact on rates.
3. Solve problems as to record keeping in accordance with regulatory requirements and prescribed systems of accounts.
4. Establish general policy and tariff provisions for customer service, billing, collecting, meter testing, complaint handling, and customer and regulatory relations.

#### B. Administrative

1. Coordinate activities with regulatory agencies to assure compliance with rules, regulations and orders.
2. Negotiations for purchase or sale of utility property and special contracts.

#### C. Training

1. On-the-job training for employees while working on various projects.
2. Special educational seminars on all aspects of utility rate settings, financing, valuation and rules.

**PROFESSIONAL QUALIFICATIONS AND EXPERIENCE**  
**of**  
**JOHN F. GUASTELLA**

B.S., Mechanical Engineering, Stevens Institute of Technology, 1962

Member:

American Water Works Association, Lifetime Member  
National Association of Water Companies  
New England Water Works Association, Lifetime Member

Committees:

AWWA, Water Rates Committee (Water Rates Manual M-1, 1983 Edition)  
National Association of Regulatory Utility Commissioners (NARUC) and NAWC, Joint-Committee on Rate Design  
NAWC, Rates and Revenues Committee  
NAWC, Small Water Company Committee

Mr. Guastella is President of Guastella Associates, LLC (“formerly John F. Guastella Associates, Inc.”) which provides management, valuation and rate consulting services for municipal and investor-owned utilities, as well as regulatory agencies. His clients include utilities in the states of Alaska, Arizona, Arkansas, California, Connecticut, Delaware, Florida, Georgia, Idaho, Illinois, Indiana, Maine, Maryland, Massachusetts, Missouri, Michigan, Montana, Nevada, New Hampshire, New Jersey, New Mexico, New York, North Dakota, Ohio, Pennsylvania, South Carolina, Texas, Rhode Island and Virginia. He has provided consulting services that include all aspects of utility regulation and rate setting, encompassing revenue requirements, revenues, operation and maintenance expenses, depreciation, taxes, return on investment, cost allocation and rate design. He has performed depreciation studies for the establishment of average service lives and depreciation rates of utility property. He has performed appraisals of utility companies for management purposes and in connection with condemnation proceedings. He has also negotiated the sale of utility companies. He directs the general management of a water and wastewater utility in South Carolina.

Mr. Guastella served for more than four years as President of Country Knolls Water Works, Inc., a water utility that served some 5,500 customers in Saratoga County, New York. He also served as a member of the Board of Directors of the National Association of Water Companies.

Mr. Guastella has qualified and testified as an expert witness before regulatory agencies and municipal jurisdictions in the states of Alaska, Arizona, California, Connecticut, Delaware, Florida, Georgia, Illinois, Indiana, Maryland, Massachusetts, Missouri, Montana, Nevada, New Hampshire, New Mexico, New Jersey, New York, North Dakota, Ohio, Pennsylvania, Rhode Island, South Carolina, Texas and Virginia.

Prior to establishing his own firm, Mr. Guastella was employed by the New York State Public Service Commission for sixteen years. For two years he was involved in the regulation of electric and gas utilities, with the remaining years devoted to the regulation of water utilities. In 1970, he was promoted to Chief of Rates and Finance in the Commission's Water Division. In 1972, he was made Assistant Director of the Water Division. In 1974, he was appointed by Alfred E. Kahn, then Chairman of the Commission, to be Director of the Water Division, a position he held until he resigned from the Commission in August 1978.

At the Commission, his duties included the performance and supervision of engineering and economic studies concerning rates and service of many public utilities. As Director of the Water Division, he was responsible for the regulation of more than 450 water companies in New York State and headed a professional staff of 32 engineers and three technicians. A primary duty was to attend Commission sessions and advise the Commission during its decision making process. In the course of that process, an average of about fifty applications per year would be reviewed and analyzed. The applications included testimony, exhibits and briefs

involving all aspects of utility valuation and rate setting. He also made legislative proposals and participated in drafting Bills that were enacted into law: one expanded the N.Y. Public Service Commission's jurisdiction over small water companies and another dealt specifically with rate regulation and financing of developer-related water systems.

In addition to his employment and client experience, Mr. Guastella served as Vice-Chairman of the Staff-Committee on Water of the National Association of Regulatory Utility Commissioners (NARUC). This activity included the preparation of the "Model Record-Keeping Manual for Small Water Companies," which was published by the NARUC. This manual provides detailed instruction on the kinds of operation and accounting records that should be kept by small water utilities, and on how to use those records.

Each year since 1974 he has prepared study material, assisted in program coordination and served as an instructor at the Eastern Annual Seminar on Water Rate Regulation sponsored over the years by the NARUC in conjunction with the University of South Florida, Florida Atlantic University, the University of Utah, Florida State University, the University of Florida and currently Michigan State University. In 1980 he was instrumental in the establishment of the Western NARUC Rate Seminar and has annually served as an instructor since that time. This course is recognized as one of the best available for teaching rate-setting principles and methodology. More than 7,500 students have attended this course, including regulatory staff, utility personnel and members of accounting, engineering, legal and consulting firms throughout the country.

Mr. Guastella served as an instructor and panelist in a seminar on water and wastewater regulation conducted by the Independent Water and Sewer Companies of Texas. In 1998, he prepared and conducted a seminar on basic rate regulation on behalf of the New England Chapter of the National Association of Water Companies. In 2000 and 2001, Mr. Guastella developed and conducted a special seminar for developer related water and wastewater utilities in conjunction with Florida State University, and again in 2003 in conjunction with the University of Florida. It provided essential training for the financial structuring of small water and wastewater utilities, rate setting, financing and the establishment of their market value in the event of a negotiated sale or condemnation. In 2004, he prepared and conducted a special workshop seminar on behalf of the Office of Regulatory Staff of South Carolina, covering rate setting, valuation and general regulation of water and wastewater utilities. In 2006, he participated in an expert workshop on full cost pricing conducted by the U. S. Environmental Protection Agency in coordination with the Institute of Public Utilities, Michigan State University. In 2006 and again in 2013, he prepared and conducted a special seminar on rate setting and valuation on behalf of the New York Chapter of the NAWC. In 2007 and again in 2015, he prepared and conducted a special seminar on rate setting and valuation on behalf of the New England Chapter of NAWC.

Mr. Guastella has made presentations on a wide variety of rate, valuation and regulatory issues at meetings of the National Association of Regulatory Utility Commissioners, the American Water Works Association, the New England Water Works Association, the National Association of Water Companies, the New England Conference of Public Utilities Commissioners, the Florida, New England, New Jersey and New York Chapters of NAWC, the Mid-America Regulatory Conference, the Southeastern Association of Regulatory Utility Commissioners, the Pennsylvania Environmental Conference, the Public Utility Law Section of the New Jersey Bar Association, and the NAWC Water Utility Executive Council.

**John F. Guastella**  
**List of Proceedings in which**  
**Expert Testimony**  
**was Presented**

<b>Year</b>	<b>Client</b>	<b>State</b>	<b>Regulatory Docket/Case Number</b>
1966	Sunhill Water Corporation	New York	23968
1967	Amagansett Water Company	New York	24210
1967	Worley Homes, Inc.	New York	24466
1968	Amagansett Water Company	New York	24718
1968	Amagansett Water Company	New York	24883
1968	Sunhill Water Corporation	New York	23968
1968	Worley Homes, Inc.	New York	Supreme Court
1969	Amagansett Water Supply	New York	24883
1969	Citizens Water Supply Co.	New York	25049
1969	Worley Homes, Inc.	New York	24466/24992
1970	Brooklyn Union Gas Company	New York	25448
1970	Consolidated Edison of New York	New York	25185
1971	Hudson Valley Water Companies	New York	26093
1971	Jamaica Water Supply Company	New York	26094
1971	Port Chester Water Works, Inc.	New York	25797
1971	U & I Corp. - Merrick District	New York	26143
1971	Wanakah Water Company	New York	25873
1972	Spring Valley Water Company	New York	26226
1972	U & I Corp. - Woodhaven District	New York	26232
1973	Citizens Water Supply Company	New York	26366
1978	Rhode Island DPU&C (Bristol County)	Rhode Island	1367A
1979	Candlewick Lake Utilities Co.	Illinois	76-0218
1979	Candlewick Lake Utilities Co.	Illinois	76-0347
1979	Candlewick Lake Utilities Co.	Illinois	78-0151
1979	Jacksonville Suburban Utilities	Florida	770316-WS
1979	New York Water Service Corporation	New York	27594
1979	Salem Hills Sewerage Disposal Corp. v. V. of Voorheesville	New York	Supreme Court

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<b>Year</b>	<b>Client</b>	<b>State</b>	<b>Regulatory Docket/Case Number</b>
1979	Seabrook Water Corporation	New Jersey	7910-846
1979	Southern Utilities Corporation	Florida	770317-WS
1979	Township of South Brunswick	New Jersey	Municipal
1979	Westchester Joint Water Works	New York	Municipal
1979	Woodhaven Utilities Corporation	Illinois	77-0109
1980	Crestwood Village Sewer Company	New Jersey	BPU 802-78
1980	Crestwood Village Water Company	New Jersey	BPU 802-77
1980	Gateway Water Supply Corporation	Texas	Municipal
1980	GWW-Central Florida District	Florida	800004-WS
1980	Jamaica Water Supply Company	New York	27587
1980	Rhode Island DPU&C (Newport Water)	Rhode Island	1480
1981	Briarcliff Utilities, Inc.	Texas	3620
1981	Candlewick Lake Utilities Co.	Illinois	81-0011
1981	Caroline Water Company, Inc.	Virginia	810065
1981	GDU, Inc. - Northport	Florida	Municipal
1981	GDU, Inc. - Port Charlotte	Florida	Municipal
1981	GDU, Inc. - Port Malabar	Florida	80-2192
1981	Hobe Sound Water Company	Florida	8000776
1981	Lake Buckhorn Utilities, Inc.	Ohio	80-999
1981	Lake Kiowa Utilities, Inc.	Texas	3621
1981	Lakengren Utilities, Inc.	Ohio	80-1001
1981	Lorelei Utilities, Inc.	Ohio	80-1000
1981	New York Water Service Corporation	New York	28042
1981	Rhode Island DPU&C (Newport Water)	Rhode Island	1581
1981	Shawnee Hills Utility Company	Ohio	80-1002
1981	Smithville Water Company, Inc.	New Jersey	808-541
1981	Spring Valley Water Company, Inc.	New York	27936
1981	Spring Valley Water Company, Inc.	New York	27936
1981	Sunhill Water Corporation	New York	27903

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<b>Year</b>	<b>Client</b>	<b>State</b>	<b>Regulatory Docket/Case Number</b>
1981	Swan Lake Water Corporation	New York	27904
1982	Chesterfield Commons Sewer Company	New Jersey	822-84
1982	Chesterfield Commons Water Company	New Jersey	822-83
1982	Crescent Waste Treatment Corp.	New York	Municipal
1982	Crestwood Village Sewer Company	New Jersey	821-33
1982	Crestwood Village Water Company	New Jersey	821-38
1982	Salem Hills Sewerage Disposal Corp.	New York	Municipal
1982	Township of South Brunswick	New Jersey	Municipal
1982	Woodhaven Utilities Corporation	Illinois	82-0167
1983	Country Knolls Water Works, Inc.	New York	28194
1983	Heritage Hills Water Works Corp.	New York	28453
1984	Crestwood Village Sewer Company	New Jersey	8310-861
1984	Crestwood Village Water Company	New Jersey	8310-860
1984	Environmental Disposal Corp.	New Jersey	816-552
1984	GDU, Inc. - Port St. Lucie	Florida	830421
1984	Heritage Village Water (water/sewer)	Connecticut	84-08-03
1984	Hurley Water Company, Inc.	New York	28820
1984	New York Water Service Corporation	New York	28901
1985	Deltona Utilities (water/sewer)	Florida	830281
1985	J. Filiberto Sanitation, Inc.	New Jersey	8411-1213
1985	Sterling Forest Pollution Control	New York	Municipal
1985	Water Works Enterprise, Grand Forks	North Dakota	Municipal
1986	GDU, Inc. - Port Charlotte	Florida	Municipal
1986	GDU, Inc. - Sebastian Highlands	Florida	Municipal
1986	Kings Grant Water/Sewer Companies (settled)	New Jersey	WR8508-868
1986	Mt. Ebo Sewage Works, Inc.	New York	Municipal
1986	Sterling Forest Pollution Control	New York	Municipal
1987	Country Knolls Water Works, Inc.	New York	29443
1987	Crestwood Village Sewer Co. (settled)	New Jersey	WR8701-38



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<b>Year</b>	<b>Client</b>	<b>State</b>	<b>Regulatory Docket/Case Number</b>
1987	Deltona Utilities – Marco Island	Florida	85151-WS
1987	Deltona Utilities, Inc. - Citrus Springs (settled)	Florida	870092-WS
1987	First Brewster Water Corp. v. Town of Southeast (settled)	New York	Supreme Court
1987	GDU, Inc. - Silver Springs Shores	Florida	870239-WS
1987	Ocean County Landfill Corporation	New Jersey	SR-8703117
1987	Palm Coast Utility Corporation	Florida	870166-WS
1987	Sanlando Utilities Corp. (settled)	Florida	860683-WS
1987	Township of South Brunswick	New Jersey	Municipal
1987	Woodhaven Utilities Corp. (settled)	Illinois	87-0047
1988	Crescent Estates Water Co., Inc.	New York	88-W-035
1988	Elizabethtown Water Co.	New Jersey	OAL PUC3464-88
1988	Heritage Village Water Company	Connecticut	87-10-02
1988	Instant Disposal Service, Inc.	New Jersey	SR-87080864
1988	J. Filiberto Sanitation v. Morris County Transfer Station	New Jersey	01487-88
1988	Ohio Water Service Co.	Ohio	86-1887-WW-CO1
1988	St. Augustine Shores Utilities	Florida	870980-WS
1989	Elizabethtown Water Co.	New Jersey	BPU WR89020132J
1989	GDU (FPSC generic proceeding as to rate setting procedures)	Florida	880883-WS
1989	Gordon's Corner Water Co.	New Jersey	OAL PUC479-89
1989	Heritage Hills Sewage Works	Connecticut	Municipal
1989	Heritage Village Water Company	Connecticut	87-10-02
1989	Palm Coast Utility Corporation	Florida	890277-WS
1989	Southbridge Water Supply Co.	Massachusetts	DPU 89-25
1989	Sterling Forest Water Co.	New York	PSC 88-W-263
1990	American Utilities, Inc. - United States Bankruptcy Court	New Jersey	85-00316
1990	City of Carson City	Nevada	Municipal
1990	Country Knolls Water Works, Inc.	New York	90-W-0458
1990	Elizabethtown Water Company	New Jersey	WR900050497J

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<b>Year</b>	<b>Client</b>	<b>State</b>	<b>Regulatory Docket/Case Number</b>
1990	Kent County Water Authority	Rhode Island	1952
1990	Palm Coast Utility Corporation	Florida	871395-WS
1990	Southern States Utilities, Inc.	Florida	Workshop
1990	Trenton Water Works	New Jersey	WR90020077J
1990	Waste Management of New Jersey	New Jersey	SE 87070552
1990	Waste Management of New Jersey	New Jersey	SE 87070566
1991	City of Grand Forks	North Dakota	Municipal
1991	Gordon's Corner Water Co.	New Jersey	OAL PUC8329-90
1991	Southern States Utilities, Inc.	Florida	900329-WS
1992	Elizabethtown Water Co.	New Jersey	WR 91081293J
1992	General Development Utilities, Inc. - Port Malabar Division	Florida	911030-WS
1992	General Development Utilities, Inc. - West Coast Division	Florida	911067-WS
1992	Heritage Hills Water Works, Inc.	New York	92-2-0576
1993	General Development Utilities, Inc. - Port LaBelle Division	Florida	911737-WS
1993	General Development Utilities, Inc. - Silver Springs Shores	Florida	911733-WS
1993	General Waterworks of Pennsylvania - Dauphin Cons. Water Supply	Pennsylvania	R-00932604
1993	Kent County Water Authority	Rhode Island	2098
1993	Southern States Utilities - FPSC Rulemaking	Florida	911082-WS
1993	Southern States Utilities - Marco Island	Florida	920655-WS
1994	Capital City Water Company	Missouri	WR-94-297
1994	Capital City Water Company	Missouri	WR-94-297
1994	Elizabethtown Water Company	New Jersey	WR94080346
1994	Elizabethtown Water Company	New Jersey	WR94080346
1994	Environmental Disposal Corp.	New Jersey	WR94070319
1994	General Development Utilities - Port Charlotte	Florida	940000-WS
1994	General Waterworks of Pennsylvania	Pennsylvania	R-00943152

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<b>Year</b>	<b>Client</b>	<b>State</b>	<b>Regulatory Docket/Case Number</b>
1994	Hoosier Water Company - Mooresville Division	Indiana	39839
1994	Hoosier Water Company - Warsaw Division	Indiana	39838
1994	Hoosier Water Company - Winchester Division	Indiana	39840
1994	West Lafayette Water Company	Indiana	39841
1994	Wilmington Suburban Water Corporation	Delaware	94-149 (stld)
1995	Butte Water Company	Montana	Cause 90-C-90
1995	Heritage Hills Sewage Works Corporation	New York	Municipal
1996	Consumers Illinois Water Company	Illinois	95-0342
1996	Elizabethtown Water Company	New Jersey	WR95110557
1996	Palm Coast Utility Corporation	Florida	951056-WS
1996	PenPac, Inc.	New Jersey	OAL-00788-93N
1996	Southern States Utilities, Marco Island	Florida	950495-WS
1997	Crestwood Village Water Company	New Jersey	BPU 96100739
1997	Indiana American Water Co., Inc.	Indiana	IURC 40703
1997	Missouri-American Water Company	Missouri	WR-97-237
1997	South County Water Corp	New York	97-W-0667
1997	United Water Florida	Florida	960451-WS
1998	Consumer Illinois Water Company	Illinois	98-0632
1998	Consumers Illinois Water Company	Illinois	97-0351
1998	Heritage Hills Water Company	New York	97-W-1561
1998	Missouri-American Wastewater Company	Missouri	SR-97-238
1999	Consumers Illinois Water Company	Illinois	99-0288
1999	Environmental Disposal Corp.	New Jersey	WR99040249
1999	Indiana American Water Co., Inc.	Indiana	IURC 41320
2000	South Haven Sewer Works, Inc.	Indiana	Cause: 41410
2000	Utilities Inc. of Maryland	Maryland	CAL 97-17811
2001	Artesian Water Company	Delaware	00-649
2001	Citizens Utilities Company	Illinois	01-0001
2001	Elizabethtown Water Company	New Jersey	WR-0104205

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<b>Year</b>	<b>Client</b>	<b>State</b>	<b>Regulatory Docket/Case Number</b>
2001	Kiawah Island Utility, Inc.	South Carolina	2001-164-W/S
2001	Placid Lakes Water Company	Florida	011621-WU
2001	South Haven Sewer Works, Inc.	Indiana	41903
2001	Southlake Utilities, Inc.	Florida	981609-WS
2002	Artesian Water Company	Delaware	02-109
2002	Consumers Illinois Water- Grant Park	Illinois	02-0480
2002	Consumers Illinois Water- Village Woods	Illinois	02-0539
2002	Valencia Water Company	California	02-05-013
2003	Consumers Illinois Water - Indianola	Illinois	03-0069
2003	Elizabethtown Water Company	New Jersey	WR-030-70510
2003	Golden Heart Utilities, Inc.	Alaska	U-02-13, 14 & 15
2003	Utilities, Inc. – Georgia	Georgia	CV02-0495-AB
2004	Aquarion Water Company	Connecticut	04-02-14
2004	Artesian Water Company	Delaware	04-42
2004	El Dorado Utilities, Inc.	New Mexico	D-101-CU-2004-
2004	Environmental Disposal Corp.	New Jersey	DPU WR 03 070509
2004	Heritage Hills Water Company	New York	03-W-1182
2004	Sun Valley Water & Washoe County Dept. of Water Revenues	Nevada	TMWA Municipal
2004	Jersey City MUA	New Jersey	Municipal
2004	Rockland Electric Company	New Jersey	EF02110852
2005	Aquarion Water Company	New Hampshire	DW 05-119
2005	Intercoastal Utilities, Inc.	Florida	04-0007-0011-0001
2005	Haig Point Utility Company, Inc.	South Carolina	2005-34-W/S
2005	South Central Connecticut Regional Water Auth.	Connecticut	Municipal
2006	Pennichuck Water Works, Inc.	New Hampshire	DW-04048
2006	Village of Williston Park	New York	Municipal
2006	Jersey City MUA	New Jersey	Municipal
2006	Groton Utilities	Connecticut	Municipal

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<b>Year</b>	<b>Client</b>	<b>State</b>	<b>Regulatory Docket/Case Number</b>
2006	Connecticut Water Company	Connecticut	06-07-08
2006	Birmingham Utilities, Inc.	Connecticut	06-05-10
2006	Aqua Florida Utilities, Inc.	Florida	060368-WS
2007	Aquarion Water Company of CT	Connecticut	07-05-19
2007	Pennichuck Water Works, Inc.	New Hampshire	DW 04-048
2007	Aqua Indiana - Utility Center	Indiana	43331
2007	Environmental Disposal Corp.	New Jersey	WR 04 080760
2007	Aqua Florida Utilities, Inc.	Florida	07-0183
2007	Aqua Illinois, Inc. - Hawthorn Woods, Willowbrook & Vermilion	Illinois	07-0620/07-0621/08-0067
2008	Aqua Florida Utilities, Inc.	Florida	080121-WS
2008	Aquarion Water Company of MA	Massachusetts	D.P.U. 08-27
2008	Haig Point Utility Company, Inc.	South Carolina	2007-414-WS
2009	R.M.V. Land & C.M. Livestock, L.C.C.	New Jersey	EM02050313
2010	City of Griffin	Georgia	Civil Action No. 09V-2866
2010	Connecticut Water Company	Connecticut	09-12-11
2010	Montville WPCA	Connecticut	1400012464
2010	Milford Water Company	Massachusetts	DPU 10-78
2010	Arizona American Water Company	Arizona	W-01303A-10-0448
2011	Aqua Illinois	Illinois	ICC Docket (Consolidated)
2011	Artesian Water Company	Maryland	MPSC Case 9252
2011	Artesian Water Company	Delaware	PSC 11-207
2011	Kiawah Island Utility, Inc.	South Carolina	2011-317-WS
2012	Washington Gas Light	Maryland	Senate SB541
2012	Washington Gas Light	Maryland	House HB662
2012	Daufuskie Island Utility	South Carolina	2011-229-W/S
2012	Milford Water Company	Massachusetts	DPU 12-86
2013	Artesian Water Company	Pennsylvania	2:10-CV-07453-JP
2013	Aquarion Water Company - Oxford	Massachusetts	CA 09-00592E

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<b>Year</b>	<b>Client</b>	<b>State</b>	<b>Regulatory Docket/Case Number</b>
2013	Water Management Services	Florida	110200-WU
2013	City of Fernandina Beach	Florida	Civil Action No. 13CA000485AXYX
2013	City of Elizabeth	New Jersey	Docket Nos. UNN-L-0556-10 and UNN-L-2608-11
2014	Daufuskie Island Utility Company, Inc.	South Carolina	Case No. 2013-CP-7-02255
2014	Artesian Water Company	Delaware	Docket No. PSC 14-132
2014	Aquarion Water Company - Hingham	New Hampshire	SUCU 2013-03159-BLS2
2015	EPCOR	Arizona	Docket No. WS-01303A-14-0010
2015	Mountain Water Company	Montana	Case # DV-14-352
2015	Daufuskie Island Utility Company, Inc.	South Carolina	Docket No. 2014-346-WS
2015	Housatonic Water Works	Massachusetts	D.P.U. 15-179
2016	EPCOR Water Arizona	Arizona	Docket No. WS-01303A-16-0145
2016	Community Utilities of Indiana	Indiana	Case No. 44724
2016	Utilities Inc. Of Florida	Florida	Docket No. 16101-WS

# Papers and Presentations

By

John F. Guastella

Year	Title	Forum
1974 through 2016	1. Basics of Rate Setting 2. Cost Allocation and Rate Design 3. Revenue Requirements	Semi-annual seminars on utility rate regulation, National Association of Regulatory Utility Commissioners, sponsored by the University of South Florida, the University of Utah, Florida State University, The University of Florida and currently Michigan State University
1974	Rate Design Studies: A Regulatory Point-of- View	Annual convention of the National Association of Water Companies, New Haven, Connecticut
1976	Lifeline Rates	Annual convention of the National Association of Water Companies, Chattanooga, Tennessee
1977	Regulating Water Utilities: The Customers' Best Interest	Annual symposium of the New England Conference of Public Utilities Commissioners, Mystic Seaport, Connecticut
1978	Rate Design: Preaching v. Practice	Annual convention of the National Association of Water Companies, Baton Rouge, Louisiana
1979	Small Water Companies	Annual symposium of the New England Conference of Public Utilities Commissioners, Newport, Rhode Island
1979	Rate Making Problems Peculiar to Private Water and Sewer Companies	Special educational program sponsored by Independent Water and Sewer Companies of Texas, Austin, Texas
1980	Water Utility Regulation	Annual meeting of the National Association of Regulatory Utility Commissioners, Houston, Texas
1981	The Impact of Water Rates on Water Usage	Annual Pennsylvania Environmental Conference, Harrisburg, Pennsylvania
1981	A Realistic Approach to Regulating Water Utilities	Mid-America Regulatory Conference, Clarksville, Indiana
1982	Issues in Water Utility Regulation	Annual symposium of the New England Conference of Public Utilities Commissioners, Rockport, Maine
1982	New Approaches to the Regulation of Water Utilities	Southeastern Association of Regulatory Utility Commissioners, Asheville, North Carolina
1983	Allocating Costs and Revenues Fairly and Effectively	Maryland Water and Sewer Finance Conference, Westminster, Maryland
1983	Lifeline and Social Policy Pricing	Annual conference of the American Water Works Association, Las Vegas, Nevada (published)
1984	The Real Cost of Service: Some Special Considerations	Annual New Jersey Section AWWA Spring Meeting, Atlantic City, New Jersey
1987	Margin Reserve: It's Not the Issue	Florida Waterworks Association Newsletter, April/May/June 1987 issue

## Papers and Presentations

By

**John F. Guastella**

<b>Year</b>	<b>Title</b>	<b>Forum</b>
1987	A "Current" Issue: CIAC	NAWC - New England Chapter November 6, 1987 meeting
1988	Small Water Company rate Setting: Take It or Leave It	NAWC - New York Chapter June 14, 1988 meeting
1989	The Solution to all the Problems of Good Small Water Companies	NAWC Quarterly magazine, Winter issue
1989	Current Issues Workshop - Panel	New England Conference of Public Utilities Commissioners, Kennebunkport, Maine
1991	Alternative Rate Structures	New Jersey Section 1991 Annual Conference, AWWA, Atlantic City, New Jersey
1994	Conservation Impact on Water Rates	New England NAWC and New England AWWA, Sturbridge, Massachusetts
1996	Utility Regulation - 21st Century	NAWC Annual Meeting, Orlando, Florida
1997	Current Status Drinking Water State Revolving Fund	NAWC Annual Meeting, San Diego, California
1998	Small Water Companies - Problems and Solutions	NAWC Annual Meeting, Indianapolis, Indiana
1998	Basic Rate Regulation Seminar	New England Chapter - NAWC, Rockport, Maine
2000	Developer Related Water and Sewer Utilities Seminar	Florida State University, Orlando, Florida
2001	Developer Related Water and Sewer Utilities Seminar	Florida State University, Orlando, Florida
2002	Regulatory Cooperation - Small Company Education	New England Chapter - NAWC, Annual Meeting
2003	Developer Related Water and Sewer Utilities Seminar	University of Florida, Orlando, Florida
2004	Basic Regulation & Rate Setting Training Seminar	Office of Regulatory Staff, Columbia, South Carolina
2005	Municipal Water Rates	Nassau-Suffolk Water Commissioners Association, Franklin Square, New York
2005	Innovations in Rate Setting and Procedures	NAWC New York Chapter, West Point, New York



**Papers and Presentations**  
**By**  
**John F. Guastella**

<b>Year</b>	<b>Title</b>	<b>Forum</b>
2006	Basics of Rate Setting	The Connecticut Water Company, Clinton, Connecticut
2006	Innovations in Rate Setting and Procedures	NAWC New York Chapter, Catskill, New York
2006	Best Practices as Regulatory Policy	NAWC New England Chapter, Ogunquit, Maine
2006	Rate and Valuation Seminar	NAWC New York Chapter
2006	Full Cost Pricing	U.S. Environmental Protection Agency Expert Workshop, Lansing, Michigan
2006	Innovations in Rate Setting	NAWC New England Chapter, Portsmouth, New Hampshire
2007	Weather Sensitive Customer Demands	NAWC Water Utility Executive Council, Half Moon Bay, California
2007	Basics of Rate Setting and Valuation Seminar	NAWC New England Chapter, Ogunquit, Maine
2007	Small Company Characteristics	National Drinking Water Symposium, La Jolla, California
2013	Rate and Valuation Seminar	NAWC New York Chapter
2015	Rate and Valuation Seminar	NAWC New England Chapter