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DAVID J. GARRETT

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EDUCATION

University of Oklahoma Master of Business Administration Areas of Concentration: Finance, Energy	Norman, OK 2014
University of Oklahoma College of Law Juris Doctor Member, American Indian Law Review	Norman, OK 2007
University of Oklahoma Bachelor of Business Administration Major: Finance	Norman, OK 2003

PROFESSIONAL DESIGNATIONS

Society of Depreciation Professionals
Certified Depreciation Professional (CDP)

Society of Utility and Regulatory Financial Analysts
Certified Rate of Return Analyst (CRRA)

The Mediation Institute
Certified Civil / Commercial & Employment Mediator

WORK EXPERIENCE

Resolve Utility Consulting PLLC <u>Managing Member</u> Provide expert analysis and testimony specializing in depreciation and cost of capital issues for clients in utility regulatory proceedings.	Oklahoma City, OK 2016 – Present
Oklahoma Corporation Commission <u>Public Utility Regulatory Analyst</u> <u>Assistant General Counsel</u> Represented commission staff in utility regulatory proceedings and provided legal opinions to commissioners. Provided expert analysis and testimony in depreciation, cost of capital, incentive compensation, payroll and other issues.	Oklahoma City, OK 2012 – 2016 2011 – 2012

Perebus Counsel, PLLC

Oklahoma City, OK

Managing Member

2009 – 2011

Represented clients in the areas of family law, estate planning, debt negotiations, business organization, and utility regulation.

Moricoli & Schovanec, P.C.

Oklahoma City, OK

Associate Attorney

2007 – 2009

Represented clients in the areas of contracts, oil and gas, business structures and estate administration.

TEACHING EXPERIENCE

University of Oklahoma

Norman, OK

Adjunct Instructor – “Conflict Resolution”

2014 – Present

Adjunct Instructor – “Ethics in Leadership”

Rose State College

Midwest City, OK

Adjunct Instructor – “Legal Research”

2013 – 2015

Adjunct Instructor – “Oil & Gas Law”

PUBLICATIONS

American Indian Law Review

Norman, OK

“Vine of the Dead: Reviving Equal Protection Rites for Religious Drug Use”

2006

(31 Am. Indian L. Rev. 143)

VOLUNTEER EXPERIENCE

Calm Waters

Oklahoma City, OK

Board Member

2015 – Present

Participate in management of operations, attend meetings, review performance, compensation, and financial records. Assist in fundraising events.

Group Facilitator & Fundraiser

2014 – Present

Facilitate group meetings designed to help children and families cope with divorce and tragic events. Assist in fundraising events.

St. Jude Children’s Research Hospital

Oklahoma City, OK

Oklahoma Fundraising Committee

2008 – 2010

Raised money for charity by organizing local fundraising events.

PROFESSIONAL ASSOCIATIONS

Oklahoma Bar Association	2007 – Present
Society of Depreciation Professionals <u>Board Member – President</u> Participate in management of operations, attend meetings, review performance, organize presentation agenda.	2014 – Present 2017
Society of Utility Regulatory Financial Analysts	2014 – Present

SELECTED CONTINUING PROFESSIONAL EDUCATION

Society of Depreciation Professionals “Life and Net Salvage Analysis” Extensive instruction on utility depreciation, including actuarial and simulation life analysis modes, gross salvage, cost of removal, life cycle analysis, and technology forecasting.	Austin, TX 2015
Society of Depreciation Professionals “Introduction to Depreciation” and “Extended Training” Extensive instruction on utility depreciation, including average lives and net salvage.	New Orleans, LA 2014
Society of Utility and Regulatory Financial Analysts 46th Financial Forum. “The Regulatory Compact: Is it Still Relevant?” Forum discussions on current issues.	Indianapolis, IN 2014
New Mexico State University, Center for Public Utilities Current Issues 2012, “The Santa Fe Conference” Forum discussions on various current issues in utility regulation.	Santa Fe, NM 2012
Michigan State University, Institute of Public Utilities “39th Eastern NARUC Utility Rate School” One-week, hands-on training emphasizing the fundamentals of the utility ratemaking process.	Clearwater, FL 2011
New Mexico State University, Center for Public Utilities “The Basics: Practical Regulatory Training for the Changing Electric Industries” One-week, hands-on training designed to provide a solid foundation in core areas of utility ratemaking.	Albuquerque, NM 2010
The Mediation Institute “Civil / Commercial & Employment Mediation Training” Extensive instruction and mock mediations designed to build foundations in conducting mediations in civil matters.	Oklahoma City, OK 2009

Utility Regulatory Proceedings

State	Regulatory Agency / Company-Applicant	Docket Number	Testimony / Analysis		
			Issues	Type	Date
TX	Railroad Commission of Texas Atmos Pipeline - Texas	GUD 10580	Depreciation rates, depreciation grouping procedure	Prefiled	3/22/2017
TX	Public Utility Commission of Texas Sharyland Utility Co.	PUC 45414	Depreciation rates, simulated and actuarial analysis	Prefiled	2/28/2017
OK	Oklahoma Corporation Commission Empire District Electric Co.	PUD 201600468	Cost of capital, depreciation rates, terminal salvage, lifespans	Prefiled	3/13/2017
TX	Railroad Commission of Texas CenterPoint Energy Texas Gas	GUD 10567	Depreciation rates, simulated and actuarial analysis	Prefiled	2/21/2017
AR	Arkansas Public Service Commission Oklahoma Gas & Electric Co.	160-159-GU	Cost of capital, depreciation rates, terminal salvage, lifespans	Prefiled	1/31/2017
FL	Florida Public Service Commission Peoples Gas	160-159-GU	Depreciation rates	Report	11/4/2016
AZ	Arizona Corporation Commission Arizona Public Service Co.	E-01345A-16-0036	Cost of capital, depreciation rates, terminal salvage, lifespans	Pre-filed	12/28/2016
NV	Nevada Public Utilities Commission Sierra Pacific Power Co.	16-06008	Depreciation rates, terminal salvage, lifespans, theoretical reserve	Pre-filed	9/23/2016
OK	Oklahoma Corporation Commission Oklahoma Gas & Electric Co.	PUD 201500273	Cost of capital, depreciation rates, terminal salvage, lifespans	Pre-filed Live	3/21/2016 5/3/2016
OK	Oklahoma Corporation Commission Public Service Co. of Oklahoma	PUD 201500208	Cost of capital, depreciation rates, terminal salvage, lifespans	Pre-filed Live	10/14/2015 12/8/2015
OK	Oklahoma Corporation Commission Oklahoma Natural Gas Co.	PUD 201500213	Cost of capital and depreciation rates	Pre-filed	10/19/2015

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State	Regulatory Agency / Company-Applicant	Docket Number	Testimony / Analysis		
			Issues	Type	Date
OK	Oklahoma Corporation Commission Oak Hills Water System	PUD 201500123	Cost of capital and depreciation rates	Pre-filed	7/8/2015
				Live	8/14/2015
OK	Oklahoma Corporation Commission CenterPoint Energy Oklahoma Gas	PUD 201400227	Fuel prudence review and fuel adjustment clause	Pre-filed Live	11/3/2014 2/10/2015
OK	Oklahoma Corporation Commission Public Service Co. of Oklahoma	PUD 201400233	Certificate of authority to issue new debt securities	Pre-filed Live	9/12/2014 9/25/2014
OK	Oklahoma Corporation Commission Empire District Electric Co.	PUD 201400226	Fuel prudence review and fuel adjustment clause	Pre-filed Live	12/9/2014 1/22/2015
OK	Oklahoma Corporation Commission Fort Cobb Fuel Authority	PUD 201400219	Fuel prudence review and fuel adjustment clause	Pre-filed Live	1/29/2015
OK	Oklahoma Corporation Commission Fort Cobb Fuel Authority	PUD 201400140	Outside services, legislative advocacy, payroll expense, and insurance expense	Pre-filed	12/16/2014
OK	Oklahoma Corporation Commission Public Service Co. of Oklahoma	PUD 201300201	Authorization of standby and supplemental tariff	Pre-filed Live	12/9/2013 12/19/2013
OK	Oklahoma Corporation Commission Fort Cobb Fuel Authority	PUD 201300134	Fuel prudence review and fuel adjustment clause	Pre-filed Live	10/23/2013 1/30/2014
OK	Oklahoma Corporation Commission Empire District Electric Co.	PUD 201300131	Fuel prudence review and fuel adjustment clause	Pre-filed Live	11/21/2013 12/19/2013
OK	Oklahoma Corporation Commission CenterPoint Energy Oklahoma Gas	PUD 201300127	Fuel prudence review and fuel adjustment clause	Pre-filed Live	10/21/2013 1/23/2014
OK	Oklahoma Corporation Commission	PUD 201200185	Gas transportation contract extension	Pre-filed	9/20/2012

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State	Regulatory Agency / Company-Applicant	Docket Number	Testimony / Analysis		
			Issues	Type	Date
	Oklahoma Gas & Electric Co.			Live	10/9/2012
OK	Oklahoma Corporation Commission Empire District Electric Co.	PUD 201200170	Fuel prudence review and fuel adjustment clause	Pre-filed Live	10/31/2012 12/13/2012
OK	Oklahoma Corporation Commission Oklahoma Gas & Electric Co.	PUD 201200169	Fuel prudence review and fuel adjustment clause	Pre-filed Live	12/19/2012 4/4/2013