

Roxie McCullar, CPA
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Roxie McCullar is a regulatory consultant. She is a licensed Certified Public Account in the state of Illinois. She is a member of the Society of Depreciation Professionals, the American Institute of Certified Public Accountants, and the Illinois CPA Society. She received her Master of Arts degree in Accounting from the University of Illinois-Springfield. She received her Bachelor of Science degree in Mathematics from Illinois State University. Over the past 19 years Ms. McCullar has filed testimony in over 50 state regulatory proceedings on cost allocation, universal service, and depreciation issues. In addition, Ms. McCullar has assisted Mr. Dunkel in numerous other proceedings.

PRESENT POSITION

William Dunkel and Associates

Position: Consultant

- Prefiled testimony on behalf of Florida's Office of Public Counsel in a general rate proceeding, Florida Docket No. 160170-EI/160186-EI in which I addressed electric depreciation issues.
- Prefiled testimony on behalf Arizona Corporation Commission Utilities Division Staff in a general rate proceeding involving Tucson Electric Power Company, Arizona Docket No. E-01933A-1-0322 in which I addressed electric depreciation issues.
- Testified on behalf Public Interest Advocacy Staff of the Georgia Public Service Commission in Georgia Power Company's 2016 Integrated Resource Plan, Georgia Docket No. 40161 in which I addressed depreciation issues.
- Prefiled testimony on behalf of the Kansas Corporation Commission Staff in a general rate proceeding involving Atmos Energy, Docket No. 16-ATMG-079-RTS in which I addressed natural gas depreciation rate issues.
- Prefiled testimony on behalf of the Kansas Corporation Commission Staff in an audit involving Twin Valley Telephone, Inc., Docket No. 15-TWVT-213-AUD in which I addressed cost study issues, allocation of FTTH equipment, and support fund adjustments.
- Testified on behalf of the Kansas Corporation Commission Staff in a general rate proceeding involving Kansas City Power Light Company, Docket No. 15-KCPE-116-RTS in which I addressed electric depreciation rate issues.
- Testified on behalf of the Kansas Corporation Commission Staff in an audit involving Moundridge Telephone Company, Inc., Docket No. 15-MRGT-097-AUD in which I addressed cost study issues and support fund adjustments.
- Prefiled testimony on behalf of the Kansas Corporation Commission Staff in an audit involving S&T Telephone Cooperative, Inc., Docket No. 14-S&TT-525-KSF in which I

addressed cost study issues, allocation of FTTH equipment, and support fund adjustments.

- Co-Sponsored Bench Report on Depreciation in Maine Docket No. 2013-00443 regarding Bangor Hydro Electric Company and Maine Public Service Company (Emera-Maine) depreciation rates in a general rate proceeding.
- Prefiled testimony on behalf of the Kansas Corporation Commission Staff in an audit involving Wamego Telecommunications Company, Inc., Docket No. 14-WTCT-142-KSF in which I addressed cost study issues, allocation of FTTH equipment, and support fund adjustments.
- Prefiled testimony on behalf of the Kansas Corporation Commission Staff in an audit involving People Telecommunication LLC, Docket No. 13-PLTT-678-KSF in which I addressed cost study issues, allocation of FTTH equipment, and support fund adjustments.
- Prefiled testimony on behalf of the Kansas Corporation Commission Staff in an audit involving J.B.N. Telephone Company, Inc., Docket No. 13-JBNT-437-KSF in which I addressed cost study issues, allocation of FTTH equipment, and support fund adjustments.
- Prefiled testimony on behalf of the Kansas Corporation Commission Staff in an audit involving Zenda Telephone Company, Inc., Docket No. 13-ZENT-065-AUD in which I addressed cost study issues, allocation of FTTH equipment, and support fund adjustments.
- Prefiled testimony on behalf of the Kansas Corporation Commission Staff in an audit involving Craw-Kan Telephone Cooperative, Inc., Docket No. 13-CRKT-268-KSF in which I addressed cost study issues, allocation of FTTH equipment, and support fund adjustments.
- Prefiled testimony on behalf of the Kansas Corporation Commission Staff in an audit involving LaHarpe Telephone Company, Inc., Docket No. 12-LHPT-875-AUD in which I addressed cost study issues, allocation of FTTH equipment, and support fund adjustments.
- Prefiled testimony on behalf of the Kansas Corporation Commission Staff in an audit involving Gorham Telephone Company, Docket No. 12-GRHT-633-KSF in which I addressed cost study issues, allocation of FTTH equipment, and support fund adjustments.
- Prefiled testimony on behalf of the Kansas Corporation Commission Staff in an audit involving S&T Telephone Cooperative Association, Inc., Docket No. 12-S&TT-234-KSF in which I addressed cost study issues, allocation of FTTH equipment, and support fund adjustments.
- Prefiled testimony on behalf of the Kansas Corporation Commission Staff in general rate proceeding and audit involving Cunningham Telephone Company, Inc., Docket No. 11-CNHT-659-KSF in which I addressed cost study issues, allocation of FTTH equipment, and support fund adjustments.
- Prefiled testimony on behalf of the Kansas Corporation Commission Staff in general rate

proceeding and audit involving Rainbow Telephone Association, Docket No. 11-RNBT-608-KSF in which I addressed cost study issues, allocation of FTTH equipment, and support fund adjustments.

- Prefiled testimony on behalf of the Kansas Corporation Commission Staff in general rate proceeding and audit involving Pioneer Telephone Association, Docket No. 11-PNRT-315-KSF in which I addressed cost study issues, allocation of FTTH equipment, and support fund adjustments.
- Assisted Kansas Corporation Staff in audit involving Golden Belt Telephone Association, Docket No. 10-GNBT-526-KSF in which I addressed cost study issues and support fund adjustments.
- Assisted Kansas Corporation Staff in audit involving United Telephone Association, Docket No. 10-UTAT-525-KSF in which I addressed cost study issues and support fund adjustments.
- Prefiled testimony on behalf of the Kansas Corporation Commission Staff in general rate proceeding and audit involving Haviland Telephone Company, Inc., Docket No. 10-HVDT-288-KSF in which I addressed cost study issues and support fund adjustments.
- Prefiled testimony on behalf of the Kansas Corporation Commission Staff in general rate proceeding and audit involving Blue Valley Tele-Communications, Inc., Docket No. 09-BLVT-913-KSF in which I addressed cost study issues, allocation of FTTH equipment, and support fund adjustments.
- Assisted Kansas Corporation Staff in audit involving Twin Valley Telephone Company, Docket No. 09-TVWT-069-KSF in which I addressed cost study issues, allocation of FTTH equipment, and support fund adjustments.
- Prefiled testimony on behalf of the Kansas Corporation Commission Staff in general rate proceeding and audit involving Mutual Telephone Company, Docket No. 09-MLTL-091-KSF in which I addressed cost study issues and support fund adjustments.
- Assisted Kansas Corporation Staff in audit involving Columbus Telephone Company, Docket No. 08-CBST-400-KSF in which I addressed cost study issues, allocation of FTTH equipment, and support fund adjustments.
- Prefiled testimony on behalf of the Kansas Corporation Commission Staff in general rate proceeding and audit involving Moundridge Telephone Company, Docket No. 08-MRGT-221-KSF in which I addressed cost study issues and support fund adjustments.
- Prefiled testimony on behalf of the Kansas Corporation Commission Staff in general rate proceeding and audit involving Peoples Telecommunications, LLC, Docket No. 07-PLTT-1289-AUD in which I addressed cost study issues and support fund adjustments.
- Prefiled testimony on behalf of the Kansas Corporation Commission Staff in general rate proceeding and audit involving Madison Telephone, LLC, Docket No. 07-MDTT-195-AUD in which I addressed cost study issues and support fund adjustments.
- Prefiled testimony on behalf of the Kansas Corporation Commission Staff in general rate proceeding and audit involving Rainbow Telecommunications Association, Inc., Docket No. 06-RNBT-1322-AUD in which I addressed cost study issues and support fund adjustments.

- Prefiled testimony on behalf of the Kansas Corporation Commission Staff in general rate proceeding and audit involving Wamego Telecommunications Company, Inc., Docket No. 06-WCTC-1020-AUD in which I addressed cost study issues, allocation of FTTH equipment, and support fund adjustments.
- Prefiled testimony on behalf of the Kansas Corporation Commission Staff in general rate proceeding and audit involving H&B Communications, Inc., Docket No. 06-H&BT-1007-AUD in which I addressed cost study issues, allocation of FTTH equipment, and support fund adjustments.
- Prefiled testimony on behalf of the Kansas Corporation Commission Staff in general rate proceeding and audit involving Elkhart Telephone Company, Inc., Docket No. 06-ELKT-365-AUD in which I addressed cost study issues, allocation of FTTH equipment, and support fund adjustments.
- Prefiled testimony on behalf of the Kansas Corporation Commission Staff in general rate proceeding and audit involving South Central Telephone Association, Inc., Docket No. 05-SCNT-1048-AUD in which I addressed cost study issues and support fund adjustments.
- Prefiled testimony on behalf of the Utah Committee of Consumer Services in general rate case involving Carbon/Emery Telecom, Inc., Docket No. 05-2302-01 in which I addressed cost study issues and depreciation rates.
- Prefiled testimony on behalf of the Kansas Corporation Commission Staff in general rate proceeding and audit involving Totah Communications, Inc., Docket No. 05-TTHT-895-AUD in which I addressed cost study issues and support fund adjustments.
- Prefiled testimony on behalf of the Maine Office of Public Advocate in Docket No. 2005-155, an investigation of Verizon's alternative form of regulation in which I addressed depreciation calculations.
- Prefiled testimony on behalf of the Kansas Corporation Commission Staff in general rate proceeding and audit involving Tri-County Telephone Association, Docket No. 05-TRCT-607-KSF in which I addressed cost study issues and support fund adjustments.
- Prefiled testimony on behalf of the Kansas Corporation Commission Staff in general rate proceeding and audit involving KanOkla Telephone Association, Inc, Docket No. 05-KOKT-060-AUD in which I addressed cost study issues and support fund adjustments.
- Prefiled testimony on behalf of the Kansas Corporation Commission Staff in general rate proceeding and audit involving Cunningham Telephone, Inc, Docket No. 05-CNHT-020-AUD in which I addressed cost study issues and support fund adjustments.
- Testified on behalf of the Kansas Corporation Commission Staff in general rate proceeding and audit involving United Telephone Association, Inc, Docket No. 04-UTAT-690-AUD in which I addressed cost study issues and support fund adjustments.
- Prefiled testimony on behalf of the Kansas Corporation Commission Staff in general rate proceeding and audit involving Council Grove Telephone Company, Docket No. 04-CGTT-679-KSF in which I addressed cost study issues and support fund adjustments.
- Testified on behalf of the Kansas Corporation Commission Staff in general rate proceeding and audit involving Golden Belt Telephone Association, Docket No. 04-

GNBT-130-AUD in which I addressed cost study issues and support fund adjustments.

- Prefiled testimony on behalf of the Kansas Corporation Commission Staff in general rate proceeding and audit involving Twin Valley Telephone, Inc., Docket No. 03-TWVT-1031-AUD in which I addressed cost study issues.
- Prefiled testimony on behalf of the Kansas Corporation Commission Staff in general rate proceeding and audit involving Haviland Telephone Company, Docket No. 03-HVDT-664-RTS in which I addressed cost study issues and support fund adjustments.
- Testified on behalf of the Kansas Corporation Commission Staff in general rate proceeding and audit involving Wheat State Telephone Company, Docket No. 03-WHST-503-AUD, in which I addressed cost study issues and support fund adjustments.
- Prefiled testimony on behalf of the Kansas Corporation Commission Staff in general rate proceeding and audit involving S&A Telephone Company, Docket No. 03-S&AT-160-AUD, in which I addressed cost study issues.
- Prefiled testimony on behalf of the Kansas Corporation Commission Staff in a general rate proceeding and audit involving JBN Telephone Company, Docket No. 02-JBNT-846-AUD, in which I addressed cost study issues.
- Prefiled testimony on behalf of the Kansas Corporation Commission Staff in a general rate proceeding and audit involving Blue Valley Telephone Company, Inc., Docket No. 02-BLVT-377-AUD, in which I addressed cost study issues.
- Prefiled testimony on behalf of the Kansas Corporation Commission Staff in a general rate proceeding and audit involving S&T Telephone Cooperative Association, Inc., Docket No. 02-S&TT-390-AUD, in which I addressed cost study issues.
- Prefiled testimony on behalf of the Kansas Corporation Commission Staff in a general rate proceeding and audit involving Craw-Kan Telephone Cooperative, Docket No. 01-CRKT-713-AUD, in which I addressed cost study issues.
- Prefiled testimony on behalf of the Kansas Corporation Commission Staff in a general rate proceeding and audit involving Sunflower Telephone Company, Inc., Docket No. 01-SFLT-879-AUD, in which I addressed cost study issues.
- Prefiled testimony on behalf of the Kansas Corporation Commission Staff in a general rate proceeding and audit involving Bluestem Telephone Company, Inc., Docket No. 01-BSST-878-AUD, in which I addressed cost study issues.
- Prefiled testimony on behalf of the Kansas Corporation Commission Staff in a general rate proceeding and audit involving Pioneer Telephone Company, Docket No. 01-PNRT-929-AUD, in which I addressed cost study issues.
- Prefiled testimony on behalf of the Kansas Corporation Commission Staff in a general rate proceeding and audit involving Southern Kansas Telephone Company, Docket No. 01-SNKT-544-AUD, in which I addressed cost study issues.
- Prefiled testimony on behalf of the Kansas Corporation Commission Staff in a general rate proceeding and audit involving Rural Telephone Company, Docket No. 01-RRLT-518-KSF, in which I addressed cost study issues.

- Testified on behalf of the Government and Consumers Intervenors (GCI) before the Illinois Commerce Commission in an Alternative Regulation case involving Ameritech Illinois, Docket No. 98-0252, in which I addressed cost study issues.

Participated in, but did not testify in, the following proceedings:

- Massachusetts Case No. D.P.U. 17-005 (Eversource Energy (NSTAR Electric Company and Western Massachusetts Electric Company) Depreciation Issues)
- California Public Utilities Commission Docket No. 16-09-001 (Southern California Edison Company General Rate Proceeding)
- New Jersey BPU Docket No. ER16050428 (Rockland Electric Company General Rate Proceeding)
- DC Formal Case No. 1139 (Potomac Electric Company General Rate Proceeding)
- DC Formal Case No. 1137 (Washington Gas Light General Rate Proceeding)
- New Jersey BPU Docket No. GR15111304 (New Jersey Natural Gas General Rate Proceeding)
- Massachusetts Case No. D.P.U. 15-155 (National Grid (Massachusetts Electric Company/Nantucket Electric Company) Depreciation Issues)
- New Mexico Case No. 15-00261-UT (Public Service Company of New Mexico General Rate Proceeding)
- Alaska Docket No. U-15-089 (College Utilities Corporation and Golden Heart Utilities, Inc. Water and Wastewater Depreciation Issues)
- Maryland Case No. 9355 (Baltimore Gas Electric Depreciation Rate Proceeding)
- Nebraska Application NG-0079 (SourceGas Depreciation Rate Proceeding)
- Maine Docket No. 2013-00168 (Central Maine Power Company General Rate Proceeding)
- New Jersey BPU Docket No. GR13111137 (South Jersey Gas Company General Rate Proceeding)
- Utah Docket No. 13-057-19 (Questar Gas Company Depreciation Rate Proceeding)
- DC Formal Case No. 1103 (Potomac Electric Company General Rate Proceeding)
- New Jersey BPU Docket No. ER12121071 and OAL Docket No. PUC00617-13 (Atlantic City Electric Company General Rate Proceeding)
- Utah Docket No. 13-035-02 (Rocky Mountain Power Depreciation Rate Proceeding)
- Alaska Docket No. U-12-149 (ML&P Depreciation Rate Proceeding)
- DC Formal Case No. 1093 (Washington Gas Light General Rate Proceeding)
- Kansas Docket No. 12-KGSG-835-RTS (Kansas Gas Rate Proceeding)
- Kansas Docket No. 12-KCPE-764-RTS (Kansas City Power & Light General Rate Proceeding)
- Indiana Cause No. 44075 (Indiana Michigan Power Company General Rate Proceeding)
- Kansas Docket No. 12-ATMG-564-RTS (Atmos Energy General Rate Proceeding)
- Maryland Case No. 9286 (Potomac Electric Power Company General Rate Proceeding)
- Maryland Case No. 9285 (Delmarva Power & Light Company General Rate Proceeding)

- Kansas Docket No. 12-WSEE-112-RTS (Westar Energy, Inc. General Rate Proceeding)
- Kansas Docket No. 11-MDWE-609-RTS (Midwest Energy General Rate Proceeding)
- Kansas Docket No. 08-GIMX-1142-GIV (Generic Depreciation Docket)
- New Mexico Case No. 10-00086-UT (Public Service Company of New Mexico General Rate Proceeding)
- Georgia Public Service Commission Docket No. 31647 (Atlanta Gas Light Company Rate Proceeding)
- Kansas Docket No. 10-KCPE-415-RTS (Kansas City Power & Light General Rate Proceeding)
- DC Formal Case No. 1076 (PEPCO General Rate Proceeding)
- Missouri Case No. ER-2010-0036 (AmerenUE Electric Rate Proceeding)
- Michigan Case No. U-15981 (Wisconsin Electric Power Company Depreciation Rate Proceeding)
- Alaska Docket No. U-09-097 (Chugach Electric Association, Inc. Depreciation Rate Proceeding)
- Alaska Docket No. U-09-077 (Homer Electric Association, Inc. Depreciation Rate Proceeding)
- Alaska Docket No. U-09-029 (TDX Sand Point Generating, Inc. Depreciation Rate Proceeding)
- Michigan Case No. U-15778 (SEMCO Energy Gas Company Depreciation Rate Proceeding)
- Michigan Case No. U-15699 (Michigan Consolidated Gas Company Depreciation Rate Proceeding)
- Michigan Case No. U-15629 (Consumers Energy Company Depreciation Rate Proceeding)
- New Mexico Case No. 08-00273-UT (Public Service Company of New Mexico General Rate Proceeding)
- Missouri Case No. ER-2008-0318 (AmerenUE Electric Rate Proceeding)
- Missouri Case No. ER-2008-0093 (Empire District Electric Company General Rate Proceeding)
- Kansas Docket No. 08-MDWE-594-RTS (Midwest Energy General Rate Proceeding)
- Alaska Docket No. U-07-174 (Enstar Natural Gas Company and Alaska Pipeline Company Depreciation Rate Proceeding)
- Alaska Docket No. U-08-004 (Anchorage Water and Wastewater Utility Depreciation Rate Proceeding)
- Kansas Case No. 08-ATMG-280-RTS (Atmos Energy General Rate Proceeding)
- Kansas Case No. 08-SEPE-257-DRS (Sunflower Electric Depreciation Rate Proceeding)
- Maryland Case No. 9103 (WGL Depreciation Rate Proceeding)
- Maryland Case No. 9096 (BGE Depreciation Rate Proceeding)
- Maryland Case No. 9092 (PEPCO General Rate Proceeding)
- Missouri Case No. ER-2007-0002 (AmerenUE Electric Rate Proceeding)

- Maryland Case No. 9062 (Chesapeake Utility Corporation General Rate Proceeding)
- Indiana Cause No. 42959 (Indiana Michigan Power Company Depreciation Rate Case)
- Arizona Docket No. T-0151B-03-0454 (Qwest Renewed Price Regulation Plan)
- Illinois Docket No. 04-0461 (SBC Imputation Requirements)
- Utah Docket No. 04-049-62 (Qwest Price Cap Compliance Filing)
- Utah Docket No. 03-049-49 (Qwest Price Flexibility-Residential)
- Utah Docket No. 03-049-50 (Qwest Price Flexibility-Business)
- Alaska Docket Nos. U-1-83, U-01-85, U-01-87 (General Rate Proceeding)
- Maryland Case No. 8960 (Washington Gas Light Company Depreciation Rate Proceeding)
- Pennsylvania Docket Nos. C-200271905 (Access Charge Complaint Proceeding)
- Illinois Docket No. 03-0323 (IL UNE Law Proceeding)
- Illinois Docket No. 02-0864 (SBC UNE Rate Proceeding)
- Pennsylvania Docket Nos. A-310200F0002, A-311350F0002, A-310222F0002, A-310291F0003 (Verizon for Approval of Agreement and Plan of Merger)
- California Docket A.02-01-004 (Kerman General Rate Case)
- Pennsylvania Docket Nos. P-00991649, P-00991648, M-00021596 (Joint Petition for Global Resolution of Telecommunications Proceedings)
- Illinois Docket No. 02-0560 (Verizon Advanced Services Waiver)
- Utah Docket No. 01-2383-01 (Qwest Price Flexibility-Residential)
- Utah Docket No. 02-049-82 (Qwest Price Flexibility-Business)
- Missouri Docket No. TR-2001-65 (Cost of Access Proceeding)
- Kansas Docket No. 02-WLST-210-AUD (Audit and General Rate Proceeding)
- Kansas Docket No. 02-HOMT-209-AUD (Audit and General Rate Proceeding)
- New Mexico Case No. 3223 (Universal service fund proceeding)
- Arizona Docket No. T-00000A-00-0194 (Wholesale cost/UNE proceeding of Qwest)
- Arizona TX 98-00716 (Tax Case of Citizens Telecommunications Company of White Mountain, et. al.)
- Maryland Case No. 8862 (PIC change charge case of Verizon Maryland)
- Maryland Case No. 8745 (Universal Service Proceeding of Verizon-Maryland)
- Arizona Docket No. T-01051B-99-0105 (General rate case of Qwest)
- New Mexico Case No. 3300 (Subsidy case of VALOR)
- New Mexico Case No. 3325 (Subsidy case of Qwest)
- New Mexico Case No. 3008 (General Rate/Depreciation case of USWest)
- Arizona Docket No. T-02724A-00-0595 (Earnings Review of Table Top Telephone Co.)
- Arizona Docket No. T-01051B-97-0689 (Depreciation case of US West)
- Illinois Docket No. 99-0412 (EAS case involving Geneseo Telephone Company)
- Kansas Docket No. 00-UTDT-455-GIT (Universal Service Fund case involving Sprint)
- Kansas Docket No. 98-SWBT-677-GIT (Universal Service Fund case involving SWBT)
- Illinois Docket Nos. 98-0200/98-0537 (Consolidated) (Usage sensitive service of GTE)

- Kansas Docket No.98-SWBT-431-DRS (Depreciation case of SWBT)
- Florida Undocketed Special Project (Fair and Reasonable Rates of GTE, BellSouth, and Sprint)
- Pennsylvania Docket No. A-310125F002 (GTE North Interconnection Proceeding)
- Oklahoma Cause No. PUD 96-0000214 (Public Service of Oklahoma Depreciation Case)
- Hawaii Docket No. 7702 (GTE Hawaiian Tel Interconnection/avoided cost proceeding)
- Washington Docket No. UT-960369 (US West avoided cost proceeding)

Participation in the above proceeding included some or all of the following:

Developing analyses, preparing data requests, analyzing issues, writing draft testimony, preparing data responses, preparing draft questions for cross examination, drafting briefs, and developed various quantitative models.

EDUCATION

Master of Arts in Accounting from the University of Illinois-Springfield, Springfield, Illinois.

12 hours of Business and Management classes at Benedictine University-Springfield College in Illinois, Springfield, Illinois.

27 hours of Graduate Studies in Mathematics at Illinois State University, Normal, Illinois.

Bachelor of Science in Mathematics from Illinois State University, Normal, Illinois.

Completed the Depreciation Fundamentals training course offered by the Society of Depreciation Professionals.

Relevant Coursework:

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| -Calculus | -Discrete Mathematics |
| -Number Theory | -Mathematical Statistics |
| -Linear Programming | -Differential Equations |
| -Finite Sampling | -Statistics for Business and Economics |
| -Introduction to Micro Economics | -Introduction to Macro Economics |
| -Principles of MIS | -Introduction to Financial Accounting |
| -Intermediate Managerial Accounting | -Introduction to Managerial Accounting |
| -Intermediate Financial Accounting I | -Intermediate Financial Accounting II |
| -Advanced Financial Accounting | -Auditing Concepts/Responsibilities |
| -Accounting Information Systems | -Federal Income Tax |
| -Fraud Forensic Accounting | -Accounting for Government & Non-Profit |
| -Commercial Law | -Advanced Utilities Regulation |
| -Advanced Auditing | -Advanced Corp & Partnership Taxation |