General-Ostrander

Mr. Ostrander is an independent regulatory consultant, a practicing Certified Public Accountant (CPA) and has thirty-two years of regulatory and accounting experience. Mr. Ostrander's firm, Ostrander Consulting, has been providing consulting services since 1990 and he has addressed more than 175 cases in numerous jurisdictions. Previously, Mr. Ostrander served as the Chief of Telecommunications for the Kansas Corporation Commission (KCC – the regulatory agency for the state of Kansas) from 1986 to 1990, and served as Chief Auditor for the KCC on gas, electric, transportation, and telecom cases from 1983 to 1986. Mr. Ostrander also worked for two CPA firms, and directed audits of utility companies and other entities for the international accounting/auditing firm Deloitte, Haskins and Sells (now Deloitte & Touché).

Work History- Ostrander

Ostrander Consulting – 1990 to Current (21 years) Principal

Ostrander Consulting principally addresses regulatory issues on behalf of governments and regulatory agencies, including Attorney Generals and U.S. and international regulatory agencies. Services include those related to costing/pricing, price caps, competition assessment, interconnection/local loop unbundling, universal service, management audits and other matters.

Kansas Corporation Commission –

Chief of Telecommunications

Supervised staff and directed all telecommunications-related matters including assessment of rate cases of SWBT, United/Sprint and rural LECs. Also, directed actions regarding alternative regulation plans, establishing access charge policy, transition to intrastate competition, depreciation filings, establishment of the Kansas Relay Center, filings with the FCC, billing standards, quality of service, consumer complaints, staff

training and over one hundred docketed regulatory matters per year. Mr. Ostrander was the lead witness on all major telecommunications matters.

Kansas Corporation Commission –

Chief Auditor

Directed rate cases of gas, electric and telecom companies prior to promotion to Chief of Telecommunications.

Mize, Houser, Mehlinger and Kimes (now Mize Houser & Company Professional Association) -

Auditor – CPA firm

Performed auditing, tax and special projects for various industries.

Deloitte, Haskins and Sells (now Deloitte & Touché) – (International CPA/Audit Firm) Auditor – CPA firm

Performed auditing, tax and special projects in industries such as utilities, savings and loan, manufacturing, retail, construction, real estate, insurance, banking and not-for-profit.

Education-Ostrander

University of Kansas - B.S. Business Administration with a Major in Accounting, 1978.

<u>Professional License and Affiliations - Ostrander</u>

- Maintains a permit to practice as a CPA in Kansas.
- Member of the American Institute of CPAs (AICPA).
- Member of the Kansas Society of CPAs (KSCPA).