

Exhibit ___ (DPK-2)
Docket No. UW-051444
Witness: Danny P. Kermode

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

**WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,**

Complainant,

v.

KAYAK ESTATES WATER, LLC.

Respondent.

DOCKET NO. UW-051444

**EXHIBIT TO
TESTIMONY OF**

Danny P. Kermode

**STAFF OF
WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION**

RE: KAYAK ESTATES WATER, LLC., GENERAL RATE CASE

Qualifications

DANNY PHILLIP KERMODE, CPA

10/96 - Present

**WASHINGTON UTILITIES AND TRANSPORTATION
COMMISSION**

**Regulatory Analyst
Olympia Washington**

Prepare testimony and exhibits related to rate applications. Appear as an expert accounting witness concerning public utility financial and accounting issues. Investigate and analyze tariff revision filings and contracts of regulated companies. Investigate and interpret financial and statistical records. Investigate issues such as transactions between affiliated interests and intercompany allocations.

6/94 - 10/96

ROCKY MOUNTAIN INSTITUTE

**Comptroller
Snowmass Colorado**

Responsible for all the financial and accounting aspects including budgeting. With consolidated revenues of over \$5 million, the Institute had more than seven research areas. Also responsible for overseeing the wholly owned subsidiary, E-Source, that had revenues of \$3 million.

2/86 - 9/93

KOZOMAN & KERMODE CPA's

**Partner
Phoenix Arizona**

Prepared testimony and exhibits supporting rate applications and financing requests. Appeared as an expert accounting witness concerning public utility financial and accounting issues. Prepared corporate, partnership, and not-for-profit tax returns. Services performed included financial analysis, accounting reviews, systems design and tax issues. Developed projections and forecasts, including pro forma financial statements, rate base and cost of capital analysis used in rate proceedings.

7/83 - 1/86

TROUPE KEHOE WHITEAKER & KENT CPA'S

**Staff Accountant
Phoenix Arizona**

Prepared testimony and exhibits supporting rate applications and financing requests. Appeared as an expert accounting witness concerning public utility financial and accounting issues. Provided management consulting functions which included performing financial analysis of accounting records. Prepared complex public utility year-end statements and corporate tax returns. Prepared schedules and exhibits used in regulatory proceedings. Trained as an expert witness. Reconstructed plant records for newly acquired water systems. Prepared Reproduction New Less Depreciation (RCND) studies for regulatory purposes.

CERTIFICATION

**Certified Public Accountant
Washington,
Colorado,
and Arizona**

Certified Financial Planner

EDUCATION

San Carlos University - Cebu City Philippines
Postgraduate - Management Accounting, Economic Analysis,
and Quantitative Business Analysis

Arizona State University - Tempe, Arizona
Bachelor of Science in Business Administration
Major in Accounting

College of Financial Planning - Denver Colorado
Professional Education Program
Accredited Tax Preparer Program

PUBLICATIONS

"Regulatory Provision of Income Taxes for S Corporations and Other Nontaxable
Business Forms," *The NRRI Journal of Applied Regulation*, Volume 2 (2004)

"Contributions in Aid of Construction: IRS Final Regulations," *Journal AWWA*,
March 2002

OTHER

NARUC Annual Regulatory Studies Program, Faculty
Michigan State University, 1992 and 1993

Lectures:

Deferred Tax Accounting (GAAP, Tax, and Regulatory Concepts)
Financial Accounting Standards as they relate to Public Utilities

Resume of Regulatory Experience of Danny Phillip Kermod

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

10/96 - Present

Staff

PacifiCorp Inc.	UE-050684
Verizon Northwest, Inc.	UT-040788
Marbello Water Company	UW-041181
PacifiCorp Inc.	UE-032065
Olympic Pipeline	TO-011472
Rainier View Water Co., Inc.	UW-010877
American Water Resource	UW-980258

BEFORE THE ARIZONA CORPORATION COMMISSION

(Docket numbers not available)

2/86 - 9/93

KOZOMAN & KERMODE CPA's

Rate adjustments and/or financing

Bella Vista Water Company
Southwest Water Company
Desert Hills Water Company
Welch Water Company
Valencia Water Company
Cave Creek Sewer Company
Willow Valley Water
Golden Shores Water

Adjudication as a non-public utility

Saguaro View Management

Application for Certificate of Convenience and Necessity

Pueblo Del Sol Water Company
Granite Oaks Water Company
Spanish Trails Water Company
Camelback Water Company

7/83 - 1/86

TROUPE KEHOE WHITEAKER & KENT CPA'S

Doney Park Water Users Association
Carefree Water Company
Big Park Water Company
Florence Gardens Water Company
Florence Gardens Sewer Company
West End Water Company
Boulders Carefree Sewer Co.

BEFORE THE ARIZONA DEPARTMENT OF HEALTH SERVICES

Rural Metro Yuma Ambulance
"Phoenix Five" consolidated rate proceedings