

QUALIFICATIONS OF JAMES DITTMER

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2 **Q. Please state your educational background.**

3 A. I graduated from the University of Missouri - Columbia, with a Bachelor of Science
4 Degree in Business Administration, with an Accounting Major, in 1975. I hold a
5 Certified Public Accountant Certificate in the State of Missouri. I am a member of the
6 American Institute of Certified Public Accountants.

7 **Q. Please summarize your professional experience.**

8 A. Subsequent to graduation from the University of Missouri, I accepted a position as
9 auditor for the Missouri Public Service Commission. In 1978, I was promoted to
10 Accounting Manager of the Kansas City Office of the Commission Staff. In that
11 position, I was responsible for all utility audits performed in the western third of the State
12 of Missouri. During my service with the Missouri Public Service Commission, I was
13 involved in the audits of numerous electric, gas, water and sewer utility companies.
14 Additionally, I was involved in numerous fuel adjustment clause audits, and played an
15 active part in the formulation and implementation of accounting staff policies with regard
16 to rate case audits and accounting issue presentations in Missouri. In 1979, I left the
17 Missouri Public Service Commission to start my own consulting business. From 1979
18 through 1985, I practiced as an independent regulatory utility consultant. In 1985,
19 Dittmer, Brosch and Associates was organized. Dittmer, Brosch and Associates, Inc.
20 changed its name to Utilitech, Inc. in 1992.

21 My professional experience since leaving the Missouri Public Service
22 Commission has consisted primarily of addressing issues associated with utility rate,
23 contract and acquisition matters. For the past thirty-three years, I have appeared on

1 behalf of clients in utility rate proceedings before various federal and state regulatory
2 agencies. In representing those clients, I performed revenue requirement studies for
3 electric, gas, water and sewer utilities and testified as an expert witness on a variety of
4 rate matters. As a consultant, I have filed testimony on behalf of industrial consumers,
5 consumer groups, the Missouri Office of the Public Counsel, the Missouri Public Service
6 Commission Staff, the Indiana Utility Consumer Counselor, the Mississippi Public
7 Service Commission Staff, the Arizona Corporation Commission Staff, the Arizona
8 Residential Utility Consumer Office, the Nevada Office of the Consumer Advocate, the
9 Washington Attorney General's Office, the Hawaii Consumer Advocate's Staff, the
10 Oklahoma Attorney General's Office, the West Virginia Public Service Commission
11 Consumer Advocate's Staff, municipalities and the Federal government before regulatory
12 agencies in the states of Arizona, Alaska, Maine, Michigan, Missouri, Oklahoma, Ohio,
13 Florida, Colorado, Hawaii, Indiana, Iowa, Kansas, Mississippi, New Mexico, Nevada,
14 New York, Oregon, West Virginia, Washington, as well as the Federal Energy
15 Regulatory Commission.