

Warren R. Fischer, C.P.A., C.G.M.A

**Chief Financial Officer
QSI Consulting, Inc.**

2500 Cherry Creek Drive South
Suite 319
Denver, Colorado, 80209-3279
(303) 722-2684 voice
(303) 883-9014 mobile
(303) 733-3016 facsimile
WFischer@QSIconsulting.com



Biography

Mr. Fischer is a QSI partner and currently serves as Chief Financial Officer. Mr. Fischer has over 20 years of experience in the telecommunications industry and joined QSI after five years of service within AT&T's Local Service & Access Management and Wireless Services divisions. During his telecommunications career, Mr. Fischer has focused his attention largely on TELRIC pricing, local market entry, Section 271 compliance, Section 251(f)(1) rural exemption issues, access and universal service reform issues, and forensic accounting issues associated with the financial performance of rate of return companies, billing disputes, and damages assessment.

Mr. Fischer is an experienced and effective expert witness who has provided expert testimony and reports in over 50 proceedings before 27 state utility commissions, state and federal courts, and other administrative agencies. Mr. Fischer is an active Certified Public Accountant who is licensed in the States of Colorado and California. Mr. Fischer is also certified as a Chartered Global Management Accountant. Mr. Fischer's professional experience as a C.P.A. includes two years in public practice with Deloitte LLP and over 20 years of managing financial analysis, reporting and forecasting processes for various multi-national corporations.

Educational Background

Bachelor of Science, Business Administration (emphasis in Accounting)

University of Colorado at Boulder, Boulder, Colorado

1984

Certifications / Memberships

Certified Public Account in the States of Colorado and California

Chartered Global Management Accountant

Member of the AICPA

Member of the Forensic and Valuation Services Section of the AICPA



Professional Experience

QSI Consulting, Inc.

2000 - Current

Chief Financial Officer

AT&T Corp.

1997 - 2000

Financial Manager

1996 - 1997

Supervisor

Network Services Division

AT&T Wireless Services

1995 - 1996

Marketing Analyst / Planner

Cellular Division

E. & J. Gallo Winery

1994 - 1995

Senior Financial Analyst

1991 - 1994

Operations Accountant

Century 21 Real Estate Corporation

1987 - 1991

Financial Analyst

Deloitte LLP

1985 - 1987

Audit-in-Charge

Expert Testimony – Profile

The information below is Mr. Fischer's best effort to identify all proceedings wherein he has either provided pre-filed written testimony, an expert report or provided live testimony.

Before the Federal Communications Commission

File No. EB-11-MD-006

In the matter of the formal complaint of Sprint Communications Company L.P. v. Tekstar Communications, Inc.

On behalf of Tekstar Communications, Inc.

Declaration

August 19, 2011

Amended Declaration

September 7, 2011

Before the Federal Communications Commission

File Nos. EB-01-MD-001 and EB-01-MD-002

In the matter of the formal complaints of AT&T corp. and Sprint Communications Company L.P., vs. Business Telecom, Inc.

On behalf of Business Telecom, Inc.

Affidavit

February 23, 2001

In the United States District Court for the District of South Dakota, Northern Division

Case Number: 1:14-CV-01018-RAL

Northern Valley Communications, L.L.C., a South Dakota Limited Liability Company; Plaintiff, vs. AT&T Corp., a New York Corporation; Defendant

On behalf of Plaintiff

Expert Report

August 3, 2015

In the United States District Court for the Northern District of Iowa**Case Number: 5:13-cv-4117***Great Lakes Communication Corporation, an Iowa corporation, Plaintiff, v. AT&T Corp., a New York corporation, Defendant*

On behalf of Plaintiff

Expert Report

August 18, 2014

Rebuttal Expert Report

November 5, 2014

Deposition

November 17, 2014

In the United States District Court for the District of Minnesota**Case No. 10-cv-00490-MJD-SER***Qwest Communications Company, LLC, Plaintiff, v. Free Conferencing Corp.; Audiocom, LLC; Global Conference Partners; Basement Ventures, LLC; Vast Communications, LLC; Ripple Communications, Inc., Defendants*

On behalf of Defendants

Expert Report

June 26, 2014

Deposition

September 12, 2014

In the United States District Court for the Southern District of Iowa**Case Number: 4:07-cv-00078-JEG-RAW***Qwest Communications, Corporation, Plaintiff, v. Superior Telephone Cooperative, et al., Defendants*

On behalf of Defendants

Expert Report

August 30, 2013

In the District Court of the Fourth Judicial District of the State of Idaho, County of Ada**Case No. CV OC 1103406***Cable One, Inc. v. Idaho State Tax Commission*

On behalf of Defendant

Expert Report

September 23, 2011

Trial

February 25-27, 2013

In the United States District Court for The Middle District of Florida, Jacksonville Division**Civil Action No. 3:07-CV-598-TJC-MCR***James D. Hinson Electrical Contracting Co., Inc. and Jensen Civil Construction, Inc., Individually and On Behalf Of All Others Similarly Situated, Plaintiff, v. BellSouth Telecommunications, Inc., Defendant*

On behalf of Plaintiff

Declaration

September 18, 2007

Expert Report

August 1, 2008

Declaration for Class Certification

June 15, 2010

Supplemental Expert Report

June 30, 2011

United States District Court, Northern District of Illinois Eastern Division**Case No. 05-C-6250***Cingular Wireless, LLC, a Delaware Limited Liability Company V Omar Ahmad*

On behalf of Omar Ahmad.

Report on Disputes and Business Losses Caused by Cingular Wireless, LLC

June 22, 2006

Before the Public Utilities Commission of the State of Colorado**Docket No. 07A-211T***In the matter of Qwest Corporation's application, pursuant to Decision Nos. C06-1280 and C07-0423, requesting that the Commission consider testimony and evidence to set costing and pricing of certain network elements Qwest is required to provide pursuant to 47 U.S.C. §§ 251(b) and (c).*

On behalf of CBeyond Communications, Comcast Phone of Colorado, LLC, DIECA Communications, Inc. d/b/a Covad Communications Company, Integra Telecom, Inc., McLeodUSA Telecommunications Services, Inc. d/b/a PAETEC Business Services, and XO Communications Services, Inc.

Rebuttal

October 30, 2009

Before the Public Utilities Commission of the State of Colorado

Docket No. 99A-161T

In the matter of the application of U S WEST Communications, Inc., to reduce business basic exchange and long-distance revenues upon receipt of the Colorado high-cost support mechanism in accordance with Decision No. C 99-222

On behalf of AT&T Communications of the Mountain States, Inc.

Direct

August 6, 1999

Before the Public Utilities Commission of the State of Colorado

Docket No. 98A-068T

In the matter of the application of U S WEST Communications, Inc., to restructure and reduce switched access rates pursuant to the stipulation in Docket No. 97A-540T

On behalf of AT&T Communications of the Mountain States, Inc.

Amended Direct

May 17, 1999

Supplemental

June 9, 1999

Before the Public Service Commission of the District of Columbia

Formal Case No. 1040

In the Matter of the Investigation into Verizon Washington, D.C. Inc.'s Universal Emergency Number 911 Services Rates in the District of Columbia.

Advisor to the Public Service Commission of the District of Columbia

2008 - 2010

Before the Public Service Commission of Florida

Docket No. 041464-TP

Petition of Sprint-Florida, Inc. for Arbitration of an Interconnection Agreement with Florida Digital Network, Inc. Pursuant to Section 252 of the Telecommunications Act of 1996

On Behalf of Florida Digital Network, Inc. d/b/a FDN Communications

Direct

May 27, 2005

Before the Public Service Commission of Florida

Docket No. 990649B-TP

In re: investigation into pricing of unbundled network elements

On Behalf of AT&T Communications of the Southern States, Inc., MCImetro Access Transmission Services, LLC & MCI WorldCom Communications, Inc., and Florida Digital Network, Inc. (collectively called the "ALEC Coalition")

Rebuttal

January 30, 2002

Before the Illinois Commerce Commission

Docket No. 09-0315

Illinois Commerce Commission on its Own Motion vs McLeodUSA Telecommunications Services, Inc. d/b/a PAETEC Business Services: Investigation into Whether Intrastate Access Charges of McLeodUSA Telecommunications Service, Inc. d/b/a PAETEC Business Services are Just and Reasonable

On Behalf of McLeodUSA Telecommunications Services, Inc. d/b/a PAETEC Business Services

Rebuttal

April 6, 2010

Before the Illinois Commerce Commission**Docket No. 02-0864**

Illinois Bell Telephone Company: Filing to increase unbundled loop and nonrecurring rates (tariffs filed December 24, 2002)

On Behalf of AT&T Communications of Illinois, Inc., WorldCom, Inc. ("MCI"), McLeodUSA Telecommunications Services, Inc., Covad Communications Company, TDS Metrocom, LLC, Allegiance Telecom of Illinois, Inc., RCN Telecom Services of Illinois, LLC, Globalcom, Inc., Z-Tel

Communications, Inc., XO Illinois, Inc., Forte Communications, Inc., and CIMCO Communications, Inc.

Direct May 6, 2003

Rebuttal January 20, 2004

Surrebuttal February 20, 2004

Supplemental Surrebuttal May 5, 2004

Before the Indiana Utility Regulatory Commission**Cause No. 42393**

In the matter of the commission investigation and generic proceeding of rates and unbundled network elements and collocation for Indiana Bell Telephone Company, Incorporated d/b/a SBC Indiana pursuant to the Telecommunications Act of 1996 and related Indiana statutes

On behalf of AT&T Communications of Indiana, G.P. and TCG Indianapolis ("AT&T"), WorldCom, Inc. ("MCI"), McLeodUSA Telecommunications Services, Inc., Covad Communications Company, and Z-Tel Communications, Inc.

Response August 15, 2003

Before the Maine Public Utilities Commission

Docket No. 2013-00340

NORTHERN NEW ENGLAND TELEPHONE OPERATIONS LLC d/b/a FAIRPOINT

COMMUNICATIONS-NNE, Request for Increase in Rates and for Maine Universal Service Fund Support for Provider of Last Resort Service

Advisor to the Maine Public Utilities Commission

Examiner's Bench Analysis May 13, 2014

Before the Maine Public Utilities Commission

Docket Nos. 2009-40 through 2009-44

CRC Communications of Maine, Inc. Investigation Pursuant to 47 U.S.C. § 251(f)(1) Regarding CRC Communication of Maine's Request of Lincolnville Telephone Company, Oxford Telephone Company, Oxford West Telephone Company, Tidewater Telecom, Inc., and UniTel, Inc.

On behalf of CRC Communications, Inc. d/b/a Pine Tree Networks

Direct October 9, 2009

Rebuttal March 10, 2010

Before the Maine Public Utilities Commission**Docket No. 2007-67**

Verizon New England Inc., Northern New England Telephone Operations Inc., Enhanced Communications of Northern New England Inc., Northland Telephone Company of Maine, Inc., Sidney Telephone Company, Standish Telephone Company, China Telephone Company, Maine Telephone Company, and Community Service Telephone Co., Re: Joint Application for Approvals Related to Verizon's Transfer of Property and Customer Relations to Company to be Merged with and into FairPoint Communications, Inc.

Advisor to the Maine Public Utilities Commission 2007 - 2008

Before the Public Service Commission of Maryland

Case No. 8879

In the matter of the investigation into rates for unbundled network elements pursuant to the Telecommunications Act of 1996

On Behalf of the Staff of the Public Service Commission of Maryland

Rebuttal

September 5, 2001

Supplemental Rebuttal

October 4, 2001

Surrebuttal

October 15, 2001

Before the Massachusetts Department of Telecommunications and Cable

Docket DTC 10-2

Petition of Choice One Communications of Massachusetts, Inc., Conversent Communications of Massachusetts Inc., CTC Communications Corp. and Lightship Telecom LLC For Exemption from Price Cap on Intrastate Switched Access Rates as Established in D.T.C. 07-9

On Behalf of Choice One Communications of Massachusetts Inc., Conversent Communications of Massachusetts Inc., and CTC Communications Corp. and Lightship Telecom LLC

Direct

August 13, 2010

Rebuttal

December 15, 2010

Sur-Response

January 14, 2011

Before the Massachusetts Department of Telecommunications and Energy

Docket DTE 06-61

Investigation by the Department on its own motion as to the propriety of the rates and charges set forth in the following tariff: M.D.T.E. No. 14, filed with the Department on June 16, 2006, to become effective July 16, 2006, by Verizon New England, Inc. d/b/a Verizon Massachusetts

On Behalf of Broadview Networks, Inc.; DSCI Corporation; Eureka Telecom, Inc. d/b/a InfoHighway Communications; Metropolitan Telecommunications of Massachusetts, Inc., a/k/a MetTel; New Horizon Communications; and One Communications (collectively "CLEC Coalition")

Rebuttal Panel

September 12, 2006

Before the Massachusetts Department of Telecommunications and Energy

Docket DTE 01-20

Investigation by the department on its own motion into the appropriate pricing, based upon total element long-run incremental costs, for unbundled network elements and combinations of unbundled network elements, and the appropriate avoided cost discount for Verizon New England Inc., d/b/a Verizon Massachusetts' resale services

On Behalf of the CLEC Coalition

Rebuttal

July 17, 2001

Before the Michigan Public Service Commission

Case No. U-13531

In the matter, on the commission's own motion, to review the costs of telecommunications services provided by SBC Michigan

On behalf of AT&T Communications of Michigan, Inc., and TCG Detroit ("AT&T")

Initial

January 20, 2004

Final Reply

May 10, 2004

Before the Michigan Public Service Commission

Case No. U-11756

In the matter of the complaint of Michigan Pay Telephone Association et al. Against Ameritech Michigan and Verizon North Inc., f/k/a GTE North Incorporated

On behalf of Michigan Pay Telephone Association and the other payphone service provider Complainants

Direct

February 10, 2003

**Before the Office of Administrative Hearings for the Minnesota Public Utilities Commission
MPUC P-5096, 5542/C-09-265, OAH Docket No. 12-2500-21151-2**

In the matter of the Complaint by Qwest Communications Company, LLC against Tekstar Communications Inc. regarding Traffic Pumping.

On behalf of Tekstar Communications, Inc.

Direct	October 3, 2011
Rebuttal	March 30, 2012
Surrebuttal	April 18, 2012

**Before the Office of Administrative Hearings for the Minnesota Public Utilities Commission
MPUC Docket No. P-421/AM-06-713, OAH Docket No. 3-2500-17511-2**

In the matter of Qwest Corporation's Application for Commission Review of TELRIC Rates Pursuant to 47 U.S.C. § 251

On behalf of Integra Telecom of Minnesota, Inc.; McLeodUSA Telecommunications Services, Inc.; POPP.com, Inc.; DIECA Communications, Inc., d/b/a Covad Communications Company; TDS Metrocom; and XO Communications of Minnesota, Inc., ("The CLEC Coalition")

Direct August 24, 2007

**Before the Public Service Commission of the State of Montana
Docket No. D97.5.87**

IN THE MATTER OF the Investigation into U S WEST Communications, Inc.'s Compliance with Section 271(c) of the Telecommunications Act of 1996

On behalf of AT&T Communications of the Mountain States

Direct	June 1998
Rebuttal	June 1998
Supplemental Rebuttal	November 1998

**Before the Public Service Commission of the State of Montana
Docket No. D96.12.220**

IN THE MATTER of the Application of U S WEST Communications, Inc. to Restructure its Prices for Regulated Telecommunications Service.

On behalf of AT&T Communications of the Mountain States, Inc.

Direct October 1997

**Before the Nebraska Public Service Commission
Application No. C-1628**

In the matter of the Nebraska Public Service Commission, on its own motion, seeking to conduct an investigation into intrastate access charge reform and intrastate universal service fund

On behalf of AT&T Communications of the Midwest, Inc.

Direct October 20, 1998

**Before the Nebraska Public Service Commission
Application No. C-1830**

In the Matter of US West Communications, Inc., filing its notice of intention to file Section 271(c) application with the FCC and request for Commission to verify US West compliance with Section 271(c)

On behalf of AT&T Communications of the Midwest, Inc.

Direct and rebuttal August 1998

**Before the Nebraska Public Service Commission
Docket No. C-1519**

In the matter of the emergency petition of MCI Telecommunications Corporation and AT&T Communications of the Midwest, Inc. to investigate compliance of Nebraska LECs with FCC payphone orders

On behalf of AT&T Communications of the Midwest, Inc.

Direct January 20, 1998

Before the New Jersey Board of Public Utilities

Docket No. TX08090830

In the matter of the Board's investigation and review of local exchange carrier intrastate exchange access rates

On behalf of One Communications, PAETEC Communications, Inc., and US LEC of Pennsylvania, LLC

Panel Reply

April 20, 2009

Panel Rebuttal

June 22, 2009

Before the New Mexico Public Regulation Commission

Case No. 15-00058-UT

In the Matter of the Petition of Sacred Wind Communications, Inc. for Support from the New Mexico Rural Universal Service Fund

On behalf of The New Mexico Attorney General's Office

Direct

June 12, 2015

Rebuttal

June 30, 2015

Before the New Mexico Public Regulation Commission

Case No. 11-00340-UT

In the Matter of the Petition of Qwest Corporation d/b/a CenturyLink QC for a Determination that Telecommunications Services are Subject to Effective Competition in New Mexico

On behalf of The New Mexico Attorney General's Office

Direct

August 24, 2012

Supplemental

September 7, 2012

Before the New Mexico Public Regulation Commission

Case No. 11-00305-UT

In the Matter of the Joint Petition for Determination of MCI Communication Services, Inc. d/b/a Verizon Business Services; MCI metro Access Transmission Services LLC, d/b/a Verizon Access Transmission Services; Teleconnect Long Distance Services and Systems Company; TTI National, Inc. Verizon Long Distance LLC; Verizon Enterprise Solutions LLC; and Verizon Select Services, Inc., to Eliminate Certain Filing Requirements

On behalf of The New Mexico Attorney General's Office

Direct

June 28, 2012

Rebuttal

July 16, 2012

Before the New Mexico Public Regulation Commission

Case No. 10-00315-UT

In the matter of the application of Sacred Wind Communications, Inc. for approval of initial rates, terms and conditions of service and support from the New Mexico Universal Service Fund, and petition for variance from the New Mexico Universal Service Fund rules

On behalf of The New Mexico Attorney General's Office

Direct

February 2, 2011

Supplemental

April 6, 2011

Rebuttal

May 4, 2011

Before the New Mexico State Corporation Commission

Docket No. 96-310-TC and Docket No. 97-334-TC

In the matter of the consideration of the adoption of a rule concerning costing methodologies and In the matter of the implementation of new rules related to the rural, high-cost, and low-income components of the New Mexico universal service fund

On behalf of AT&T Communications of the Mountain States, Inc.

Direct

July 8, 1998

Rebuttal

August 5, 1998

Before the New Mexico State Corporation Commission

Docket No. 97-106-TC

In The Matter Of Qwest Corporation's Section 271 Application And Motion For Alternative Procedure To Manage The Section 271 Process

On behalf of AT&T Communications of the Mountain States, Inc.

Direct

July 1998

Rebuttal

July 1998

Reply

September 1998

Before the New Mexico State Corporation Commission

Docket No. 97-69-TC

On behalf of AT&T Communications of the Mountain States, Inc.

Direct

March 20, 1997

Before the North Carolina Utilities Commission

Docket No. P-100, Sub 133d, Phase I

In the matter of general proceeding to determine permanent pricing for unbundled network elements

On Behalf of New Entrants

Direct

August 11, 2000

Before the Public Service Commission of the State of North Dakota

Case No. PU-05-451

Midcontinent Communications, a South Dakota Partnership, Complainant vs. North Dakota Telephone Company, Respondent

On behalf of Midcontinent Communications

Direct

December 21, 2005

Rebuttal

January 16, 2006

Before the Public Service Commission of the State of North Dakota

Docket No. PU-314-97-465

In the matter of U S WEST Communications, Inc., universal service costs investigation

On behalf of AT&T Communications of the Midwest, Inc.

Rebuttal

February 27, 1998

Before the Public Utilities Commission of Ohio

Case No. 02-1280-TP-UNC, Phase II

In the matter of the Review of SBC Ohio's TELRIC Costs for Unbundled Network Elements

On behalf of MCIMetro Access Transmission Services, LLC, McLeodUSA Telecommunications Services, Inc., Covad Communications Company, NuVox Communications of Ohio, Inc., and XO Ohio, Inc.

Direct

August 8, 2005

Before the Public Service Commission of South Carolina

Docket Nos. 2008-325-C, 2008-326-C, 2008-327-C, 2008-328-C, and 2008-329-C

Application of Time Warner Cable Information Services (South Carolina) LLC, d/b/a Time Warner Cable to Amend its Certificate of Public Convenience and Necessity to Provide Telephone Services in the Service Area of Farmers Telephone Cooperative, Inc. and for Alternative Regulation

On behalf of Time Warner Cable Information Services (South Carolina) LLC

Direct

November 24, 2008

Before the State of South Dakota Public Utilities Commission

Docket No. TC07-117

In The Matter of the Petition Of Midcontinent Communications For Approval Of Its Intrastate Switched Access Tariff And For An Exemption From Developing Company-Specific Cost-Based Switched Access Rates

On behalf of Midcontinent Communications

Direct

July 15, 2008

Before the State Office of Administrative Hearings (Texas)

SOAH Docket No. 473-07-1365, PUC Docket No. 33545

Application of McLeodUSA Telecommunications Services, Inc. For Approval of Intrastate Switched Access Rates Pursuant To PURA Section 52.155 And PUC Subst. R. 26.223

On behalf of McLeodUSA Telecommunications Services, Inc.

Rebuttal

May 24, 2007

Before the Public Service Commission of West Virginia

Case No. 10-0756-T-T

FiberNet, LLC Petition For Consent and Approval of Switched Access Rate and Exhibit No.1-FiberNet Network Usage Costs Assessment

On behalf of FiberNet, LLC

Direct

September 1, 2010

Before the Public Service Commission of Wisconsin

Docket No. 6720-TI-187

Petition of SBC Wisconsin to determine rates and costs for unbundled network elements

On behalf of AT&T Communications of Wisconsin, L.P. and TCG Milwaukee ("AT&T"), and MCI, Inc.

Rebuttal

June 15, 2004

Before the Wyoming Public Service Commission

Docket No. 70000-TA-98-442

In the matter of the second application of U S WEST Communications, Inc., for a finding that its interexchange telecommunications services are subject to competition

On behalf of AT&T Communications of the Mountain States, Inc.

Direct

January 6, 1999

Before the Wyoming Public Service Commission

Docket No. 70000-TR-98-420

In the matter of the application of U S WEST Communications, Inc., for authority to implement price ceiling in conjunction with its proposed Wyoming price regulation plan for essential and noncompetitive telecommunication services

On behalf of AT&T Communications of the Mountain States, Inc.

Direct

September 9, 1998

Before the Wyoming Public Service Commission

General Order No. 81

In the matter of the investigation by the Commission of the feasibility of developing its own costing model for use in determining federal universal service fund support obligations in Wyoming

On behalf of AT&T Communications of the Mountain States, Inc.

Direct

November 1997

Amended Direct

January 23, 1998

Rebuttal

February 6, 1998

Before the Wyoming Public Service Commission

Docket No. 72000-TI-97-107 and Docket No. 70000 TI-97-352

In the matter of the petition of AT&T for the Commission to initiate investigation of U S WEST Communications, Inc.'s compliance with Section 271 of the Telecommunications Act of 1996

On behalf of AT&T Communications of the Mountain States, Inc.

Direct

1998

Before the Wyoming Public Service Commission

Docket No. 72000-TC-97-99

On behalf of AT&T Communications of the Mountain States, Inc.

Direct

May 15, 1997

Before the Wyoming Public Service Commission**Docket No. 70007-TR-95-15**

On behalf of AT&T Communications of the Mountain States, Inc.

Adopted Pre-filed Direct

October 1996

Selected Reports, Presentations and Publications**"The Efficiency and Effectiveness of the Kansas Universal Service Fund"**

Management audit report prepared on behalf of the Kansas Legislature addressing: (1) the adequacy of state statutes and administrative rules governing the operation of the Kansas Universal Service Fund ("KUSF"), (2) a detailed analysis of how monies distributed from the KUSF have been used by the telecommunications carriers for capital investment and operating expenses over a 17-year period, and (3) a detailed assessment of the economic benefit the KUSF has provided to the State of Kansas.

October 2014

"Assessment of the Vermont Universal Service Fund"

Management audit report on the administration of the Vermont Universal Service Fund prepared on behalf of the Vermont Department of Public Service.

May 2013

"Telecommunications Cooperatives: Cost of Capital Issues"

Whitepaper prepared on behalf of the Utah Office of Consumer Services to identify cost of capital and patronage capital issues that are unique to cooperative rural local exchange carriers and the impact of these issues on state universal service fund support requests made by these carriers.

April 2013

"Weighted Average Cost of Capital Issues and Recommendations"

Whitepaper prepared on behalf of the Utah Office of Consumer Services to examine Utah telecom cost of capital issues and to prepare a confidential white paper on the recommended cost of capital and capital structure for the rural incumbent local exchange carriers operating in Utah.

April 2013

"Status of Competition in CenturyLink QC's Certificated Areas in New Mexico"

Expert report prepared on behalf of the New Mexico Attorney General's Office evaluating the status of competition within CenturyLink QC's certificated area in New Mexico. The report was filed along with expert testimony in Case No. 11-00340-UT.

August 2012

"Chicago Clean Energy Coke/Coal Gasification to SNG Project - Analysis of Return on Equity per Section 9-220(h-3)(1)(B) of Public Act 97-96"

Whitepaper prepared on behalf of the Illinois Power Agency to recommend an appropriate return on equity for the Chicago clean energy coke/coal gasification to synthetic natural gas project proposed by Chicago Clean Energy, a subsidiary of Leucadia National Corporation.

October 2011

"In-Band Auction Cap: Promoting Sustainable Competition in the Canadian Mobile Wireless Industry Through An Equitable Auction Design."

Expert Report filed in Canada Gazette Notice No. SMSE-018-10 Consultation on a Policy and Technical Framework for the 700 MHz Band and Aspects Related to Commercial Mobile Spectrum, in support of the Comments of Videotron G.P., a wholly-owned subsidiary of Quebecor Media Inc., and Shaw Communications (filed April 6, 2011).

On behalf of Videotron G.P. and Shaw Communications

April 2011.

"Management Audit of the Connecticut Light & Power Company"

Audit Report prepared by Blue Ridge Consulting Services, Inc. (with QSI serving as independent contractors) on behalf of the Connecticut Department of Public Utility Control to (1) investigate and assess the utility's business processes, procedures, and policies relating to management operations and system of internal controls in place, and (2) an identification of areas of the utility that might require further investigation.

May 2009

QSI Final Report to the District of Columbia Public Service Commission. "Confidential Analysis and Recommendations Related to Case No. 1040."

In the Matter of the Investigation of Verizon Washington DC, Inc.'s Universal Emergency 911 Service Rates in the District of Columbia

March 2009

Report and Conclusions and Recommendations on the Financial Audit of the Columbia Gas of Ohio, Inc. in Regard to Case No. 08-0074-GA-AIR.

Audit Report prepared by Blue Ridge Consulting Services, Inc. (with QSI serving as independent contractors) in relation to Public Utilities Commission of Ohio Case No. 08-0074-GA-AIR In the Matter of the Application of Columbia Gas of Ohio, Inc. for Authority to Amend Filed Tariffs to Increase the Rates and Charges for Gas Distribution Service.

August 2008

Report and Conclusions and Recommendations on the Financial Audit of the East Ohio Gas Company d/b/a Dominion East Ohio in Regard to Case No. 07-0829-GA-AIR.

Audit Report prepared by Blue Ridge Consulting Services, Inc. (with QSI serving as independent contractors) in relation to Public Utilities Commission of Ohio Case No. 07-0829-GA-AIR In the Matter of the Application of The East Ohio Gas Company d/b/a Dominion East Ohio for Authority to Increase Rates for its Gas Distribution Service

April 2008

Report of Conclusions and Recommendations on the Financial Audit of Duke Energy Ohio, Inc. in Regard to Case No. 07-0589-GA-AIR.

Audit Report prepared by Blue Ridge Consulting Services, Inc. (with QSI serving as independent contractors) in relation to Public Utilities Commission of Ohio Case No. 07-589-GA-AIR In the Matter of the Application of Duke Energy Ohio, Inc. for an Increase in Gas Rates.

November 2007

QSI Technical Report No. 052507A "The State of Wireless Technologies in Canada: A Comparison of Wireless Technologies in Canada and the United States of America."

Expert Report filed in Canada Gazette Notice No. DGTP-002-07 Consultation on a Framework to Auction Spectrum in the 2GHz Range including Advanced Wireless Services, in support of Bell Canada's Reply Comments (filed June 27, 2007).

On behalf of Bell Canada Enterprises.

May 2007.

"Blue Ridge Consulting Services, Inc. Examination of NW Natural's Rate Base and Affiliated Interests Issues In Support of Oregon Public Utilities Commission Docket UM 1148"

Audit Report prepared by Blue Ridge Consulting Services, Inc. (with QSI serving as independent contractors) to assess the utility's rate base treatment and affiliated interest transactions to ensure they comply with orders, rules, and regulations of the Commission, with the utility's policies, and with Generally Accepted Accounting Principles.

December 2005.

QSI Final Report to the Hawaii Public Utilities Commission “Analysis and Recommendations Related to Docket No. 04-0140 *Merger Application Of Paradise Mergersub, Inc. (n/k/a Hawaiian telecom Mergersub, Inc.), Verizon Hawaii, Inc. and Related Companies*”
February 7, 2005

QSI Technical Report No. 012605A “IP-Enabled Voice Services: Impact of Applying Switched Access Charges to IP-PSTN Voice Services”
Ex Parte filing in FCC dockets WC Dockets No. 04-36 (In the Matter of IP-Enabled Services), 03-266 (In the Matter of Level 3 Communications LLC Petition for Forbearance Under 47 U.S.C. § 160(c) from Enforcement of 47 U.S.C. § 251(g), Rule 51.701(b)(1), and Rule 69.5(b); IP Enabled Services)
Washington DC, January 27, 2005

QSI Report to the Wyoming Legislature “The Wyoming Universal Service Fund. *An Evaluation of the Basis and Qualifications for Funding*” December 3, 2004

QSI Management Audit Reports to the Wyoming Public Service Commission on the Wyoming Universal Service Fund:

1. For the period October 28, 1999 through December 31, 2001 (issued May 15, 2002)
2. For the period January 1, 2002 through December 31, 2004 (issued January 31, 2006)