

December 26, 2025

Pennsylvania Public Utility Commission  
Secretary  
Commonwealth Keystone Building  
400 North Street, 2nd Floor Room 01  
Harrisburg, PA 17120

DATE OF DEPOSIT

DEC 27 2025

PA PUBLIC UTILITY COMMISSION  
SECRETARY'S BUREAU

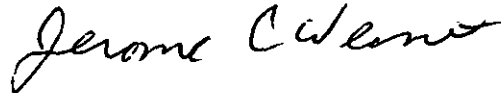
RE: Renewal Application as a Utility Valuation Expert  
Docket No. M-2022-3035195

Dear Secretary Chiavetta:

Please find attached Weinert Appraisal and Depreciation Services, LLC d/b/a AUS Consultants' (Utility Code 9925547) renewal application for registration as a Utility Valuation Expert ("UVE") in the Commonwealth of Pennsylvania. Included in this application are supporting documents and the application fee of \$125.00.

Should the Commission have any questions or require additional information, please contact Jerome C. Weinert at telephone number 414-698-8371 or by email at [weinertj@auswest.net](mailto:weinertj@auswest.net).

Respectfully submitted,



BY: Jerome C. Weinert  
Principal and Owner  
Weinert Appraisal and Depreciation Services, LLC, d/b/a AUS Consultants

cc: Office of Consumer Advocate w/ Attachments  
Office of Small Business Advocate w/ Attachments



BEFORE THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

DEC 27 2025

PA PUBLIC UTILITY COMMISSION SECRETARY'S BUREAU

In Re: Application of Weinert Appraisal and Depreciation Services, LLC dba AUS Consultants (Utility Code 9925547) to register as a Utility Valuation Expert (UVE) in the Commonwealth of Pennsylvania

Docket No: M-2016-2543193

Check one:

Fee:  \$125 fee enclosed

Initial Application

Renewal Application

1. Legal Name of the Applicant: Weinert Appraisal and Depreciation Services, LLC.

Attach proof of compliance with appropriate Pennsylvania Department of State filing requirements.<sup>2</sup>

See Attachment 0.6: Letter from Bureau of Corporations and Charitable Organizations Department of State Commonwealth of Pennsylvania

2. Trade or Commercial or Fictitious Names Used by Applicant (d/b/a):

Check this box if the Applicant will not be using a fictitious name.

Check this box if the Applicant will be using a fictitious name or using a d/b/a (doing business as) another name and identify names below. If more space is needed, list names on the back of this page or append list to completed application.

AUS Consultants

3. Applicant Address:

Street Name & Number:	5880 Fenton Court
Post Office Box:	
City:	Greendale
State:	WI
Zip Code:	53129
Telephone Number:	414-698-8371
Email Address:	weinertj@auswest.net
Website Address:	none

<sup>2</sup> A copy of any document from the Pennsylvania Department of State (Pa. Dept. of State) documenting the Applicant's Pa. Dept. of State entity number is adequate. However, the document must indicate that the Applicant's Pa. Dept. of State registration is "active." Certified copies of Pa. Dept. of State documents are not required.

**Application for Registration as a Utility Valuation Expert (UVE)**

4. Point of Contact for this Application:<sup>3</sup>

Name: Jerome C. Weinert  
 Title: Principal & Owner

*Complete the following if different than above:*

Street Name & Number: \_\_\_\_\_  
 Post Office Box: \_\_\_\_\_  
 City: \_\_\_\_\_  
 State: \_\_\_\_\_  
 Zip code: \_\_\_\_\_  
 Telephone Number: \_\_\_\_\_  
 Email address: \_\_\_\_\_

5. Parent & Subsidiary Companies & Affiliates:

*Parent Name and Contact Information.* Provide name and contact information for parent company. Check box if any parent company is currently doing business in Pennsylvania as a UVE or WWDC. If none, do not check the box; insert NONE below.

Parent Name: Weinert Appraisal and Depreciation Services, LLC no Subsidiaries or Affiliates  
 Street Name & Number: 5880 Fenton Court  
 Post Office Box: \_\_\_\_\_  
 City: Greendale  
 State: WI  
 Zip Code: 53129  
 Telephone Number: 414-698-8371  
 Email Address: weinertj@auswest.net  
 Website Address: None

*Subsidiaries and Contact Information.* Provide name and contact information for all subsidiary companies. Check this box if any subsidiary is currently doing business in Pennsylvania as a UVE or WWDC. If none, do not check the box; insert NONE below.

Subsidiary Name: \_\_\_\_\_  
 Street Name & Number: \_\_\_\_\_  
 Post Office Box: \_\_\_\_\_  
 City: \_\_\_\_\_  
 State: \_\_\_\_\_  
 Zip Code: \_\_\_\_\_  
 Telephone Number: \_\_\_\_\_  
 Email Address: \_\_\_\_\_  
 Website Address: \_\_\_\_\_

(Copy above information and paste on separate sheet as necessary for additional Subsidiaries)

<sup>3</sup> PLEASE NOTE: Upon approval of this application, this Contact Information will be listed on the Commission's UVE Registry.

**Application for Registration as a Utility Valuation Expert (UVE)**

*Affiliates and Contact Information.* Provide name and contact information for all affiliated companies. Check box if any affiliate is currently doing business in Pennsylvania as a UVE or WWDC. If none, do not check the box; insert NONE below.

Affiliate Name: \_\_\_\_\_  
 Street Name & Number: \_\_\_\_\_  
 Post Office Box: \_\_\_\_\_  
 City: \_\_\_\_\_  
 State: \_\_\_\_\_  
 Zip Code: \_\_\_\_\_  
 Telephone Number: \_\_\_\_\_  
 Email Address: \_\_\_\_\_

(Copy above information and paste on separate sheet as necessary for additional Affiliates)

6. Contracts & Business Partnerships:

Check box if Applicant intends to or has operated under contract with or has partnered with an WWDC within the past five (5) years. Otherwise, insert NONE here: .

Check box if Applicant intends to or has operated under contract, subcontracted or partnered with a UVE within the past five (5) years. Otherwise, insert NONE here:  
 None \_\_\_\_\_.

**If applicable, provide name(s) of WWDC(s) and UVE(s) and contact information for each and briefly describe the nature of business services associated with each contract and/or partnership. Attach additional pages as needed.**

See Attachment 0.5

7. Identify principal officers (i.e., owners, executives, partners and/or directors, etc.), as appropriate for Applicant's organizational structure. Provide an organizational chart and the names, titles, business addresses and telephone numbers for each office.

Jerome C. Weinert, Principal and Owner

8. Attach to this Application a brief biography or single page professional resume for all principal officers and management directly responsible for Applicant's operations.

See Attachment One

9. Provide Applicant's Federal Employer Identification No. (EIN): 88-3341524

**Application for Registration as a Utility Valuation Expert (UVE)**


10. Registered Agent

a. If the Applicant does not maintain a principal office in the Commonwealth, the Applicant is required by the Pennsylvania Department of State to designate an approved Registered Agent as its representative in the Commonwealth. Check one of the boxes below, as applicable:

YES, the Applicant has registered its business with the Pennsylvania Department of State. Following is the Name and Contact information for the Applicant's Registered Agent approved by the Pennsylvania Department of State.

Registered Agent:	URS Agents, LLC
Street Name & Number:	125 Locust Street
Post Office Box:	
City:	Harrisburg (County of Dauphin)
State:	PA
Zip Code:	17101
Main Telephone Number:	
Email Address:	
Website Address:	

NO, the Applicant has not registered its business with the Pennsylvania Department of State.

 **STOP**—To avoid denial of your application and forfeiture of your application fee, contact the Pennsylvania Department of State Bureau of Corporations to register as a business entity within the Commonwealth PRIOR TO completion and filing of this application with the Pennsylvania Public Utility Commission.

b. Applicant has registered its business with the Pennsylvania Department of State. Please check appropriate registration type for Applicant as designated with the Department.

- Sole proprietor
- Domestic corporation (none)
- Domestic general partnership
- Domestic limited liability company
- Domestic limited liability partnership
- Foreign corporation
- Foreign general or limited partnership
- Foreign limited liability company
- Foreign limited liability general partnership
- Foreign limited liability limited partnership

**Application for Registration as a Utility Valuation Expert (UVE)**

- c. If Applicant is not domiciled in the Commonwealth of Pennsylvania and is registered as a "foreign" entity as identified above, please identify all other states where applicant is registered and name the appropriate state department(s):  
Wisconsin

11. Technical Fitness

Attach to this Application a copy of any certification(s) or similar documentation that would demonstrate the technical fitness of Applicant, such as professional licenses, technical certifications, and/or names of current or past clients with a description of dates and types of services provided by Applicant.

Attachment One Jerome C Weinert Qualifications, Attachment Two American Society of Appraiser's ASA Certification 2021-2026, Attachment Three Society of Depreciation Professionals' CDP Certification 2021-2026, Attachment Four Wisconsin Professional Engineer license 7/31/2024-7/31/2026 and Attachment 0.5 Water and Wastewater Market Sales Applications UVE appraisals performed by Weinert

12. Falsification

The Applicant understands that the making of false statement(s) herein may be grounds for denying the Application, or if later discovered, for revoking any authority granted pursuant to the Application. This Application is subject to 18 Pa. C.S. §§4903 and 4904, relating to perjury and falsification in official matters.

Signature of Principal Official: Jerome C Weinert

Official's Name & Title: Jerome C. Weinert Principal and Owner  
(Please Print)

Date: December 26, 2025

**Application for Registration as a Utility Valuation Expert (UVE)**

APPENDIX A

**AFFIDAVIT**

**DATE OF DEPOSIT**

[Commonwealth/State] of WI  
County of Milwaukee

ss.

**DEC 27 2025**

**PA PUBLIC UTILITY COMMISSION  
SECRETARY'S BUREAU**

Jerome C Weinert, Affiant, being duly sworn or affirmed according to law, deposes and says that:

Affiant is the Principal and Owner (Office of Affiant) of Weinert Appraisal and Depreciation Services, LLC (Name of Applicant);

That Affiant is authorized to and does make this affidavit for said Applicant;

That Weinert Appraisal and Depreciation Services, LLC, the Applicant herein, has the burden of producing information and supporting documentation demonstrating technical fitness to be registered as a Utility Valuation Expert pursuant to Section 1329. 66 Pa. C.S. § 1329.

That Weinert Appraisal and Depreciation Services, LLC, the Applicant herein, acknowledges that it has answered the questions on the application correctly, truthfully and completely and has provided supporting documentation as required.

That Weinert Appraisal and Depreciation Services, LLC, the Applicant herein, acknowledges that it is under a duty to update information provided in answer to questions on this application and contained in supporting documents.

That Weinert Appraisal and Depreciation Services, LLC, the Applicant herein, verifies that neither the UVE nor the UVE's firm, including affiliates, have a conflict of interest that would compromise, or have the appearance of compromising, the UVE's professional judgement and ability to perform the valuation in an unbiased manner.

That the facts above set forth are true and correct to the best of Affiant's knowledge, information, and belief, and that Affiant expects said Applicant to be able to prove the same at hearing.

Jerome C Weinert  
Signature of Affiant

Sworn and subscribed before me this 26 day of December, 2025.

[Signature]  
Signature of official administering oath



**Application for Registration as a Utility Valuation Expert (UVE)**

My commission expires: 3/10/2026.

ApplID	Permittees Public Utility Commission Case	Appropriation Date	Buyer	Seller	AUS Consultants (AUS) or Wastewater Approval and Depreciation Services, LLC (WAD)	Type of Purchase Process	County	Type of Facility	Initial Purchase Price
1	A-2017-2606103	9/3/2016	PA American Water	City of Middletown	AUS for PAWC		Allegheny	Wastewater Collection and Treatment	158,000,000
2	A-2016-2580081	6/7/2016	Aqua PA	Hans Gardens Trng. SA	AUS for Seller		Chesler	Wastewater Collection and Treatment	29,500,000
3	A-2017-2605484	11/5/2016	Aqua PA	Limerick Township			Montgomery	Wastewater Collection and Treatment	75,100,000
4	A-2019-3001587	12/19/2017	Aqua PA	West Aqueduct Township	AUS for Seller		Chesler	Wastewater Collection and Treatment	5,000,000
5	A-2018-3009119	4/20/2018	SUEZ	Mahoning		Competitive 2 bidders	Carbon	Water Distribution	4,734,800
7	A-2018-3003517	4/20/2018	SUEZ	Mahoning		Competitive 2 bidders	Carbon	Wastewater Collection	4,765,200
8	A-2019-3008490	6/7/2018	Aqua PA	Cheltenham	AUS for Seller	Competitive 3 bidders	Montgomery	Wastewater Collection and Treatment	50,150,000
8	A-2018-3006880	11/14/2018	PA American Water	Swanton	AUS for PAWC	Competitive 4 bidders	Dauphin	Wastewater Collection and Treatment	21,500,000
9	A-2018-3007487	1/1/2017	PA American Water	Salisbury	AUS for PAWC		Chesler	Wastewater Collection	9,730,000
10	A-2018-3004981	5/26/2018	PA American Water	Lancaster	AUS for PAWC		Berks	Wastewater Collection and Treatment	96,000,000
11	A-2019-3009052	10/26/2018	Aqua PA	Lees Norton	AUS for Seller	Competitive 3 bidders	Montgomery	Wastewater Collection	21,000,000
13	A-2019-30214748	9/10/2018	PA American Water	Kane	AUS for PAWC		Morison	Wastewater Collection and Treatment	17,580,000
13	A-2020-3019834	12/18/2019	PA American Water	Hoyersford	AUS for PAWC		Montgomery	Wastewater Collection and Treatment	13,000,000
14	A-2020-3019859	12/17/2019	PA American Water	Valley	AUS for PAWC		Chesler	Water Treatment and Distribution	7,375,000
15	A-2020-3014248	12/17/2019	PA American Water	Valley	AUS for PAWC		Chesler	Wastewater Collection	13,940,000
16	A-2019-3015173	12/13/2019	Aqua PA	Delaware County Regional Water Utility Authority (DLCORWA)		Competitive 2 bidders PAWC & Aqua	Delaware	Wastewater Collection and Treatment	276,500,000
17	A-2020-3021460	4/28/2020	PA American Water	Upper Merion	AUS for PAWC	Competitive 5 bidders 3 CUs AQUA & PAWC & 1 Aqua	Montgomery	Wastewater Collection	13,750,000
18	A-2021-3024267	9/17/2020	Aqua PA	Lower Merion	AUS for Seller		Bucks	Wastewater Collection and Treatment	63,000,000
19	A-2021-3026132	1/16/2021	Aqua PA	Leopold Township	AUS for Seller		Chesler	Wastewater Collection and Treatment	54,930,000
20	A-2021-3027268	1/26/2021	Aqua PA	Willistown Township	AUS for Seller		Chesler	Wastewater Collection and Treatment	17,500,000
21	A-2021-3024681	4/6/2021	PA American Water	City of York	AUS for PAWC		York	Wastewater Collection and Treatment	235,000,000
22	A-2021-3035138		Aqua PA	City of Beaver Falls Municipal Authority of the Borough of Sheldahl				Wastewater Collection and Treatment	41,240,000
23	A-2021-3034143	7/9/2022	Aqua PA					Water Treatment and Distribution	12,000,000
24	A-2021-3024058	11/1/2021	PA American Water	Borough of Springwood	WAD for PAWC			Wastewater Collection	19,700,000
25	A-2021-3023138	10/20/2021	Aqua PA	City of Beaver Falls			11	Wastewater Collection and Treatment	17,750,000
26	A-2021-3027047	10/11/2022	PA American Water	Bucks Area Sewer Authority	WAD for PAWC			Wastewater Collection and Treatment	291,500,000
27	A-2021-3041495		Aqua PA	Greenville Sewage Authority				Wastewater Collection and Treatment	18,000,000
28	A-2025-3052983	10/4/2023	PA American Water	Elizabeth Borough Municipal Authority	WAD for PAWC			Wastewater Collection and Treatment	28,000,000
29	A-2025-3053487	2/27/2024	PA American Water	East Conover	WAD for PAWC		Chesler County	Wastewater Collection and Treatment	7,000,000
30	A-2025-3054741	5/30/2023	PA American Water	Indian Creek Valley Authority	WAD for PAWC			Water Treatment and Distribution	12,800,000
End of Section 1329 Data									
Count 22								Wastewater Collection and Treatment	18
								Wastewater Collection	7
								Water Treatment and Distribution	4
								Water Distribution	1
								All Section 1329	30

DATE OF DEPOSIT

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PA PUBLIC UTILITY COMMISSION  
SECRETARY'S BUREAU



The American Society of Appraisers

Attests that

**Jerome C. Weinert**

Accredited Senior Appraiser

has successfully participated in the  
**Society's mandatory Reaccreditation Program**

and has complied with its continuing education requirements, as set forth in the organization's Constitution, Bylaws and Administrative Rules. Therefore, formal reaccreditation has been granted by the International Board of Governors and will remain valid through

**January 25, 2026**

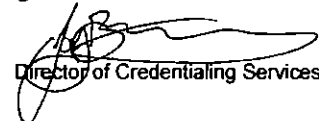
**DATE OF DEPOSIT**

**DEC 27 2025**

**PA PUBLIC UTILITY COMMISSION  
SECRETARY'S BUREAU**



  
Chief Executive Officer

  
Director of Credentialing Services



**APPROVED**

By Stephen Barreca at 11:10 am, Jan 08, 2021

Attachment 3

**CDP RECERTIFICATION FORM**



4 Lan Drive, Suite 310  
Westford, MA 01886  
978-364-5195

CDP Applicant: Jerome C Weinert  
SDP Member ID: 24453464 (10494)  
CDP Approved: 01/08/2021 (Barreca)  
CDP ID: 122  
CDP Effective: 01/01/2021 Through 12/31/2025  
Carry Over PDCs: 0

**CERTIFIED DEPRECIATION  
PROFESSIONAL  
RECERTIFICATION APPLICATION**

DATE OF DEPOSIT

DEC 27 2025

**Applicant's Personal Data**  
(Please print or type)

PA PUBLIC UTILITY COMMISSION  
SECRETARY'S BUREAU

Applicant Name	Jerome C Weinert	CDP Certificate Number	122
Company Name	AUS Consultants		
Address	8555 West Forest Home Avenue Suite 201		
City	Greenfield	State	Wisconsin / 53228 ZIP
Office Phone	414-529-5755	Home/Cell Phone	414-698-8371cell
Email Address	weinertj@auswest.net	Date of Previous Certification	1/1/2013-1/1/2018

To remain certified and retain the CDP designation, all Certified Depreciation Professionals (CDPs) of the Society of Depreciation Professionals (SDP or Society) are required to submit evidence of professional growth through continuing education and/or participation in professional activities. Those failing to recertify will no longer be recognized by the Society as Certified Depreciation Professionals. The deadline date for recertification is 5 years following the applicant's

<b>CDP RECERTIFICATION FORM</b>
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certification date (i.e., 5 years from the date on the certificate issued by the SDP) or 5 years from the last recertification.

**A minimum of 100 Professional Development Credits (PDCs) must be earned to be recertified.** All activities for which PDCs are claimed must be relevant to the practice of depreciation. These activities should advance the professional or technical competence of the applicant and/or the depreciation profession. Qualifying educational activities may be sponsored or presented by a college or university, the applicant's employer, a government agency or association, a nationally recognized technical or professional society such as the SDP, or other organization. It is the responsibility of the applicant to ensure that the activities claimed meet these requirements.

**PDCs must be earned in the 5-year period prior to the application for recertification or carried forward from the previous 5-year period. Specifically, if more than 100 PDCs are earned in the 5-year period prior to the application for recertification, 20 of the excess PDCs may be carried forward to the next 5-year period.**

Evidence of professional growth and participation must be described and documented on the following pages and submitted to the SDP. To ensure proper credit, all relevant information must be included on this form. The SDP reserves the right to ask for support for any information included herein, including the submission of referenced articles and evidence of successful completion of referenced courses.

**[Click Here](#) to email application with all accompanying documentation.**

***Fee Payment (check one):***

- o [Click Here](#) for Online Payment
- o Call the SDP office with your credit card info at: 978-364-5195
- o Mail check payable to SDP to: 4 Lan Drive, Suite 310, Westford, MA 01886

<p><b>For Office Use:</b></p> <p>Date Payment Rec'd _____ Approved Number of PDCs _____ Reviewers' Initials ____/____</p> <p>Check Number or VISA/MC/AMEX approval number _____</p>
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## CDP RECERTIFICATION FORM

## I. CONTINUING EDUCATION

(a) **Attending or instructing at SDP-sponsored training/refresher seminars.**  
(2 PDCs per contact hour)

**Seminar Title:** Net Salvage Analysis and Estimation (2 hours) & Salvage and Cost of Removal (2 time 2 hours)

**Location:** Charleston SC

**Attendee or Instructor?** Instructor **Date:** 2016 **Number of PDCs:** 6

**Seminar Title:** Net Salvage Analysis and Estimation (2 hours) & Salvage and Cost of Removal (2 time 2 hours)

**Location:** Austin TX

**Attendee or Instructor?** Instructor **Date:** 2015 **Number of PDCs:** 6

**Seminar Title:** Net Salvage Analysis and Estimation & Salvage and Cost of Removal

**Location:** New Orleans, LA

**Attendee or Instructor?** Instructor **Date:** 2014 **Number of PDCs:** 6

**Seminar Title:** Net Salvage Analysis and Estimation & Salvage and Cost of Removal

**Location:** Salt Lake City, UT

**Attendee or Instructor?** Instructor **Date:** 2013 **Number of PDCs:** 6

**Seminar Title:**

**Location:**

**Attendee or Instructor?** **Date:** **Number of PDCs:** 24

**Seminar Title:**

**Location:**

**Attendee or Instructor?** **Date:** **Number of PDCs:**

**Total PDCs**

**CDP RECERTIFICATION FORM**

**(b) Giving a presentation or serving as a panel member or workshop leader at an SDP meeting. (10 PDCs per presentation or panel/workshop)**

**Description:** \_\_\_\_\_

**Location:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**Number of PDCs:** \_\_\_\_\_

**Description:** \_\_\_\_\_

**Location:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**Number of PDCs:** \_\_\_\_\_

**Description:** \_\_\_\_\_

**Location:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**Number of PDCs:** \_\_\_\_\_

**Description:** \_\_\_\_\_

**Location:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**Number of PDCs:** \_\_\_\_\_

**Description:** \_\_\_\_\_

**Location:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**Number of PDCs:** \_\_\_\_\_ 0 \_\_\_\_\_

CDP RECERTIFICATION FORM

Total PDCs \_\_\_\_\_

(c) Attending or instructing at college or university sponsored courses or other qualifying seminars, tutorials, short courses, correspondence courses, conferences, or other courses. Please describe each course. (1 PDC per contact hour; maximum 10 PDCs per entry and 60 PDCs for this section)

Program Title: Technology Futures Inc (TFI) 2013 Valuation Seminar

Description: Presentations on the Impact of Technology on Valuation

Day one 8 hours Day two 4 hours 12 hours total

Society: Technology Futures Inc. Date: 1/24/2013 Number of PDCs: 10

Program Title: 43rd Annual Appraisal of Ad Valorem Taxation

Description: Presentations on various appraisal issues

Days 1-3 8 hours each total 24 hours

Society: Wichita State University Date: 7/28/2013 Number of PDCs: 10

Total PDCs 20

## CDP RECERTIFICATION FORM

**(d) Continued activity in the depreciation profession. (3 PDCs per year)**

Year: <u>2020</u>	Number of PDCs: <u>3</u>
Year: <u>2019</u>	Number of PDCs: <u>3</u>
Year: <u>2018</u>	Number of PDCs: <u>3</u>
Year: <u>2017</u>	Number of PDCs: <u>3</u>
Year: <u>2016</u>	Number of PDCs: <u>3</u>

**Total PDCs** 15

**(e) Giving a presentation or serving as a panel member or workshop leader at a peer society meeting. (5 PDCs per presentation or workshop)**

**Title of presentation/workshop:**  
Telecom Forecasts and the Appraisal Process

**Description:** Describe the impact of changing technology on communications equipment  
Depreciation lives

**Society:** 43rd Annual Appraisal Conference **Date:** 7/28/2013 **Number of PDCs:** 5  
Wichita State University

**Title of presentation/workshop:**  
Appraisal Depreciation in the appraisal of Personal Property

**Description:** Describe how to assess and apply appraisal depreciation in the appraisal  
of personal property

**Society:** 38th Annual Appraisal Conference **Date:** 6/29/2014 **Number of PDCs:** 5  
Institute for Professionals in Taxation

**Total PDCs** 10  
5

**CDP RECERTIFICATION FORM**

**(f) Publishing an article in the SDP Journal. (25 PDCs per article)**

**Title of Article:** \_\_\_\_\_

**Date of Journal:** \_\_\_\_\_

**Number of PDCs:** \_\_\_\_\_

**Title of Article:** \_\_\_\_\_

**Date of Journal:** \_\_\_\_\_

**Number of PDCs:** \_\_\_\_\_

**Title of Article:** \_\_\_\_\_

**Date of Journal:** \_\_\_\_\_

**Number of PDCs:** \_\_\_\_\_

**Title of Article:** \_\_\_\_\_

**Date of Journal:** \_\_\_\_\_

**Number of PDCs:** \_\_\_\_\_

**Total PDCs** 0

CDP RECERTIFICATION FORM

(g) Publishing an article on depreciation in a trade journal, book, magazine or newspaper. (15 PDCs per article)

Title of Article: \_\_\_\_\_

Name of Journal: \_\_\_\_\_

Date of Journal: \_\_\_\_\_

Number of PDCs: \_\_\_\_\_

Title of Article: \_\_\_\_\_

Name of Journal: \_\_\_\_\_

Date of Journal: \_\_\_\_\_

Number of PDCs: \_\_\_\_\_

Title of Article: \_\_\_\_\_

Name of Journal: \_\_\_\_\_

Date of Journal: \_\_\_\_\_

Number of PDCs: \_\_\_\_\_

Total PDCs 0

(h) Publishing an editorial, letter to the editor, critique of article on depreciation, book review, or similar literary contribution to a professional journal. (10 PDCs per contribution)

Publication: \_\_\_\_\_

Title of Article: \_\_\_\_\_

Description: \_\_\_\_\_

Date of Publication: \_\_\_\_\_

Number of PDCs: \_\_\_\_\_

Publication: \_\_\_\_\_

Title of Article: \_\_\_\_\_

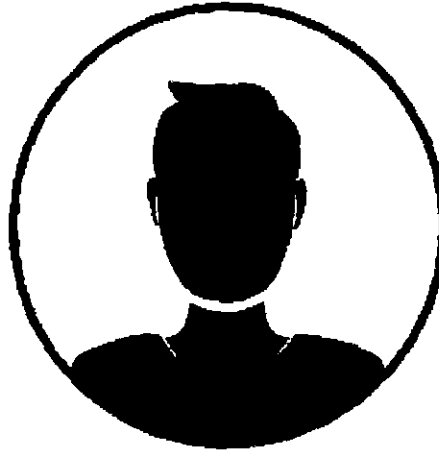
Description: \_\_\_\_\_

Date of Publication: \_\_\_\_\_

Number of PDCs: \_\_\_\_\_

Total PDCs 0

- Home Request Support
- Third Party Document Upload
- Application Status Lookup LEAP Login
- Provider Login Performance Data
- File a Complaint Orders and Disciplinary Actions
- License Lookup



DSPS Site Guest User ▼

**Credential/License Summary for 15552 - 6**

As of February 5, 2025 2:16:19 PM

**Name :** Jerome C Weinert

**Credential/License Number :** 15552 - 6

**Professions :** Professional Engineer

**Location :** Greendale, Wisconsin - 53129

**Credential/License Type :** Regular

**Status :** License is current (Active)

**Eligible To Practice :** Eligible

**Credential Expiration Date :** 2026-07-31

**Granted Date :** 1976-04-02

**Multi-State :** N

**Orders :** 0

**Specialities :**

**Other Names :**

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**PA PUBLIC UTILITY COMMISSION  
SECRETARY'S BUREAU**

**Orders for 15552 - 6**



**No Orders Found**

**Relationships for 15552 - 6**

**Individual**



# DATE OF DEPOSIT

DEC. 27 2025

PA PUBLIC UTILITY COMMISSION  
SECRETARY'S BUREAU

Attachment 5  
CV Weinert  
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## Curriculum Vitae (CV) of Jerome C. Weinert

Mr. Weinert is currently the Principal and Owner of Weinert Appraisal and Depreciation Services, LLC (WADS Consultants) a Wisconsin limited partnership established in August of 2022. He has 53 (2025-1972) years' experience in valuation and depreciation consulting and management. A partial list of services provided includes valuations and depreciation studies

Prior to WADS Consultants Mr. Weinert was a Principal and Director of AUS Consultants, Depreciation and Valuation. AUS, with offices across the country, has provided consulting services to the regulated utility industry nationally for over thirty-nine years.

Prior to joining AUS in 1987, Mr. Weinert was employed by American Appraisal Associates, Inc. (American) for sixteen years in their Regulated Industries Group. He held various positions at American, the last being supervising appraiser. Among his other valuation responsibilities, he directed the firm's utility industry capital recovery studies and AUS Consultant's valuation of communication company assets and businesses.

Mr. Weinert graduated from the Milwaukee School of Engineering with a Bachelor of Science degree in Mechanical Engineering and received a master's in business administration from Marquette University. He held a professional engineer (1976) (by examination) in the state of Wisconsin through July 2025, as well as a senior member (1982) of the American Society of Appraisers in the public utility valuation field through January 2026. This latter designation is obtained by written examination primarily in the areas of utility valuation, depreciation, and the economics of regulated firms. He also held a Certified Depreciation Professional (1997) (CDP) through 20225 and was a founding member of the Society of Depreciation Professionals and the Society's 1995 President and sponsor of the Society's Certification and re-certification program as such Mr. Weinert developed these programs and oversaw their initial introduction into the Society. He also worked in conjunction with Society members in the development of the Society's training programs which as of 2003 has become the only such formalized depreciation training program in the North America and is an instructor in several of its courses.

During his professional career related to valuations and depreciation matters Mr. Weinert has testified before various courts and public service commissions on these subjects. He has also assisted numerous utilities in preparing capital recovery plans which specifically address the issues of plant replacement. Mr. Weinert has also presented expert testimony on valuation matters. Mr. Weinert has testified before the Pennsylvania Public Utility Commission on regulatory matters associated with Pennsylvania Section 1329 matters. On matters related to eminent domain issues, Mr. Weinert has presented expert testimony in the Massachusetts Superior Court, the Court of Common Pleas, Fayette County, Ohio, the New Hampshire Public Utilities Commission, the Twentieth Judicial Court (deposition only) in Charlotte County, Florida, the Nineteenth Judicial Circuit Court in St. Lucie County, Florida (deposition only). In regard to ad valorem taxation, Mr. Weinert has presented study results to the New York State Board of Equalization and Assessment (now the New York Office of Real Property Services (NY ORPS)), pertaining to useful life and net salvage values for all types of utility property subject to the Board's mass appraisal model. Mr. Weinert has appeared before the Valuation Adjustment Board in Florida for Duval, Hillsborough, Okeechobee, and Palm Beach counties, the Twelfth Judicial Circuit Sarasota County, Florida, the California Board of Equalization and Assessment, the Arizona Board of Assessment, the Missouri Board of Taxation, the Colorado and Texas Departments of Review, the Massachusetts Tax Appeal Court, the Superior Court of the State of Arizona in the County of Maricopa, the State Tax Appeal Board of the State of Montana, the New York City Tax Commission and the Public Utility Commission of Pennsylvania Section 1329 hearings (8).

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Mr. Weinert has appeared before regulatory bodies in Alaska, Arkansas, Illinois, Indiana, Iowa, Missouri, Nevada, Nebraska, North Carolina, Ohio, Oregon, Pennsylvania, and South Carolina in support of rate-base valuation determination and capital recovery. He has presented testimony on depreciation matters before the Canadian Radio-Television and Telecommunications Commission (CRTC) and the United States Federal Energy Regulatory Commission (FERC). In terms of water and wastewater acquisitions and applications for regulatory approval of rate base Mr. Weinert has testified for two investor-owned acquisitions of municipal wastewater authorities one representing the municipality and secondly for the acquiring investor-owned utility. He has submitted study results to the State Commissions of Alabama, Alaska, Arkansas, Idaho, Illinois, Indiana, Iowa, Kentucky, Michigan, Minnesota, Mississippi, Missouri, Montana, Nebraska, North Carolina, Oregon, Pennsylvania, South Carolina, Washington, and Wisconsin, and the Federal Communications Commission.

Mr. Weinert has presented papers on valuation and depreciation topics to professional and utility industry trade organizations. He also directed AUS Consultants' semi-annual week-long depreciation training programs (1988-1997). These specialized training courses, offered at basic and advanced levels, teach depreciation study techniques to public utility and public service commission staff specialists. The training includes depreciation theory and concepts and hands-on experience with personal computer-based analytical depreciation programs.

## Appraisal &amp; Capital Recovery Activities Client List

<u>Company</u>	<u>Property</u>	<u>Study Year</u>	<u>Year Performed</u>	<u>Activity</u>
<b>2025</b>				
Pennsylvania American Water Company	Indian Creek Valley Water Authority	2025	2025	Fair Market Value 1329
Pennsylvania American Water Company	East Coventry Township	2025	2025	Fair Market Value 1329
Pennsylvania American Water Company	City of Pittston (PA) Wastewater	2025	2025	Fair Market Value 1329
New Jersey American Water Company	Borough of Hopewell (NJ) Water	2025	2025	Fair Market Value WIPA
<b>2024</b>				
Lehigh County, PA Authority	Lehigh County	2024	2024	Bond Refinancing
Gainesville, FL Region Utilities	Telecommunications	2024	2024	Planning
Pennsylvania American Water Company	Elizabeth Borough Municipal Authority	2023	2024	Fair Market Value 1329
Pennsylvania American Water Company	East Coventry Township	2024	2024	Fair Market Value 1329
<b>2023</b>				
Verizon Business (formerly MCI)	North America	2022	2023	Ad Valorem Tax Appraisal
Verizon New York, Inc.	New York	2022	2023	Ad Valorem Tax Appraisal
Borough of Brentwood, PA Wastewater	Brentwood Wastewater	2023	2023	Fair Market Value 1329
<b>2022</b>				
AT&T Communications	North America	2021	2022	Ad Valorem Tax Appraisal
AT&T Communications	California	2021	2022	Ad Valorem Tax Appraisal
AT&T Communications	Florida	2021	2022	Ad Valorem Tax Appraisal
Verizon Business (formerly MCI)	North America	2021	2022	Ad Valorem Tax Appraisal
AT&T - Indiana Bell Telephone Company	Indiana	2019	2020	Ad Valorem Tax Appraisal
Verizon New York, Inc.	New York	2019	2020	Ad Valorem Tax Appraisal
<b>2021</b>				
AT&T Communications	North America	2020	2021	Ad Valorem Tax Appraisal
AT&T Communications	California	2020	2021	Ad Valorem Tax Appraisal
AT&T Communications	Florida	2020	2021	Ad Valorem Tax Appraisal
Verizon Business (formerly MCI)	North America	2020	2021	Ad Valorem Tax Appraisal
Lower Makefield, PA	Lower Makefield Wastewater	2021	2021	Fair Market Value 1329
Cozen O'Connor	Egg Harbor, NJ Water &			
Butler Area Sewer Authority, PA	BASA Wastewater	2021	2021	Fair Market Value 1329
<b>2020</b>				
AT&T Communications	North America	2019	2020	Ad Valorem Tax Appraisal
AT&T Communications	California	2019	2020	Ad Valorem Tax Appraisal
AT&T Communications	Florida	2019	2020	Ad Valorem Tax Appraisal
AT&T - Indiana Bell Telephone Company	Indiana	2019	2020	Ad Valorem Tax Appraisal

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## Appraisal &amp; Capital Recovery Activities Client List

<u>Company</u>	<u>Property</u>	<u>Study Year</u>	<u>Year Performed</u>	<u>Activity</u>
Verizon New York, Inc.	New York	2019	2020	Ad Valorem Tax Appraisal
Verizon Business (formerly MCI)	North America	2019	2020	Ad Valorem Tax Appraisal
East Norriton Township, PA	East Norriton Wastewater	2019	2020	Fair Market Value 1329
Pennsylvania American Water Company	Kane Wastewater	2019	2020	Fair Market Value 1329
Pennsylvania American Water Company	Royersford Wastewater	2019	2020	Fair Market Value 1329
Pennsylvania American Water Company	Valley Wastewater	2019	2020	Fair Market Value 1329
Pennsylvania American Water Company	Valley Water	2019	2020	Fair Market Value 1329
Lehigh County Authority	Allentown Water & Sewer	2020	2020	Financing
Pennsylvania American Water Company	Upper Pottsgrove wastewater	2020	2020	Fair Market Value 1329
<b>2019</b>				
AT&T Communications	North America	2018	2019	Ad Valorem Tax Appraisal
AT&T Communications	California	2018	2019	Ad Valorem Tax Appraisal
AT&T Communications	Florida	2018	2019	Ad Valorem Tax Appraisal
AT&T - Indiana Bell Telephone Company	Indiana	2018	2019	Ad Valorem Tax Appraisal
Embarq Florida, Inc.	Florida	2018	2019	Ad Valorem Tax Appraisal
Verizon Business (formerly MCI)	North America	2018	2019	Ad Valorem Tax Appraisal
Cheltenham Township, PA	Cheltenham Wastewater	2018	2019	Fair Market Value 1329
Pennsylvania American Water Company	Steelton Water	2018	2019	Fair Market Value 1329
Pennsylvania American Water Company	Exeter Wastewater	2018	2019	Fair Market Value 1329
<b>2018</b>				
AT&T Communications	North America	2017	2018	Ad Valorem Tax Appraisal
AT&T Communications	California	2017	2018	Ad Valorem Tax Appraisal
AT&T Communications	Florida	2017	2018	Ad Valorem Tax Appraisal
AT&T - Indiana Bell Telephone Company	Indiana	2017	2018	Ad Valorem Tax Appraisal
Embarq Florida, Inc.	Florida	2017	2018	Ad Valorem Tax Appraisal
Verizon Business (formerly MCI)	North America	2017	2018	Ad Valorem Tax Appraisal
Level 3 Communications, LLC	North America	2017	2018	Ad Valorem Tax Appraisal
Level 3 Communications, LLC	California	2017	2018	Ad Valorem Tax Appraisal
CenturyLink Communications, LLC	North America	2017	2018	Ad Valorem Tax Appraisal
CenturyLink Communications, LLC	California	2017	2018	Ad Valorem Tax Appraisal
East Bradford Township, PA	East Bradford Wastewater	2018	2018	Fair Market Value 1329
Pennsylvania American Water Company	Sadsbury Wastewater	2017	2018	Fair Market Value Appraisal
Pennsylvania American Water Company	Kane Wastewater	2017	2018	Fair Market Value
Appraisal				
<b>2017</b>				
AT&T Communications	North America	2016	2017	Ad Valorem Tax Appraisal
AT&T Communications	California	2016	2017	Ad Valorem Tax Appraisal
AT&T Communications	Florida	2016	2017	Ad Valorem Tax Appraisal
AT&T - Indiana Bell Telephone Company	Indiana	2016	2017	Ad Valorem Tax Appraisal
Embarq Florida, Inc.	Florida	2016	2017	Ad Valorem Tax Appraisal
Verizon Communications	Florida	2016	2017	Ad Valorem Tax Appraisal
Verizon Business (formerly MCI)	North America	2016	2017	Ad Valorem Tax Appraisal
Level 3 Communications	North America	2016	2017	Ad Valorem Tax Appraisal
Level 3 Communications	California	2016	2017	Ad Valorem Tax Appraisal
Whitpain Township, PA	Whitpain Wastewater	2016	2017	Appraisal for Planning
Plymouth Township, PA	Plymouth Wastewater	2016	2017	Appraisal for Planning
East Norriton Township, PA	East Norriton Wastewater	2016	2017	Appraisal for Planning

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## Appraisal &amp; Capital Recovery Activities Client List

<u>Company</u>	<u>Property</u>	<u>Study Year</u>	<u>Year Performed</u>	<u>Activity</u>
Pennsylvania American Water Company	Sadsbury Wastewater	2016	2017	Fair Market Value Appraisal
Pennsylvania American Water Company	McKeesport Wastewater	2016	2017	Fair Market Value Appraisal
Intermountain Gas Company	Idaho	2016	2017	Depreciation Study
<b>2016</b>				
AT&T Communications	North America	2015	2016	Ad Valorem Tax Appraisal
AT&T Communications	California	2015	2016	Ad Valorem Tax Appraisal
AT&T Communications	Florida	2015	2016	Ad Valorem Tax Appraisal
AT&T - Indiana Bell Telephone Company	Indiana	2015	2016	Ad Valorem Tax Appraisal
Embarq Florida, Inc.	Florida	2015	2016	Ad Valorem Tax Appraisal
Verizon Communications	Florida	2015	2016	Ad Valorem Tax Appraisal
Verizon Business (formerly MCI)	North America	2015	2016	Ad Valorem Tax Appraisal
Level 3 Communications	North America,	2015	2016	Ad Valorem Tax Appraisal
Level 3 Communications	California	2015	2016	Ad Valorem Tax Appraisal
New Garden Township, PA	New Garden Wastewater	2016	2016	Fair Market Value Appraisal
<b>2015</b>				
AT&T Communications	North America	2014	2015	Ad Valorem Tax Appraisal
AT&T Communications	California	2014	2015	Ad Valorem Tax Appraisal
AT&T Communications	Florida	2014	2015	Ad Valorem Tax Appraisal
AT&T - Indiana Bell Telephone Company	Indiana	2014	2015	Ad Valorem Tax Appraisal
Embarq Florida, Inc.	Florida	2014	2015	Ad Valorem Tax Appraisal
Verizon Communications	Florida	2014	2015	Ad Valorem Tax Appraisal
Verizon Business (formerly MCI)	North America	2014	2015	Ad Valorem Tax Appraisal
Level 3 Communications	North America,	2014	2015	Ad Valorem Tax Appraisal
Level 3 Communications	California	2014	2015	Ad Valorem Tax Appraisal
Verizon Wireless	Nationwide	2014	2015	Ad Valorem Tax Appraisal
<b>2014</b>				
AT&T Communications	North America	2013	2014	Ad Valorem Tax Appraisal
AT&T Communications	California	2013	2014	Ad Valorem Tax Appraisal
AT&T Communications	Florida	2013	2014	Ad Valorem Tax Appraisal
AT&T - Indiana Bell Telephone Company	Indiana	2013	2014	Ad Valorem Tax Appraisal
Embarq Florida, Inc.	Florida	2013	2014	Ad Valorem Tax Appraisal
Verizon Communications	Florida	2013	2014	Ad Valorem Tax Appraisal
Verizon Business (formerly MCI)	North America	2013	2014	Ad Valorem Tax Appraisal
Level 3 Communications	North America,	2013	2014	Ad Valorem Tax Appraisal
Level 3 Communications	California	2013	2014	Ad Valorem Tax Appraisal
Cascade Natural Gas Corporation	Oregon & Washington	2013	2014	Depreciation Study
Intermountain Gas Company	Idaho	2013	2014	Depreciation Study
Virgin Islands Telephone Corporation	US Virgin Islands	2013	2014	Depreciation Study
Verizon Wireless	Nationwide	2013	2014	Ad Valorem Tax Appraisal
<b>2013</b>				
AT&T Communications	North America	2012	2013	Ad Valorem Tax Appraisal
AT&T Communications	California	2012	2013	Ad Valorem Tax Appraisal
AT&T Communications	Florida	2012	2013	Ad Valorem Tax Appraisal
AT&T - Indiana Bell Telephone Company	Indiana	2012	2013	Ad Valorem Tax Appraisal

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## Appraisal &amp; Capital Recovery Activities Client List

<u>Company</u>	<u>Property</u>	<u>Study Year</u>	<u>Year Performed</u>	<u>Activity</u>
AT&T - Michigan Bell Telephone Company	Michigan	2012	2013	Ad Valorem Tax Appraisal
Embarq Florida, Inc.	Florida	2012	2013	Ad Valorem Tax Appraisal
Verizon Communications	Florida	2012	2013	Ad Valorem Tax Appraisal
Verizon Communications	New England - Mass	2012	2013	Ad Valorem Tax Appraisal
Verizon Business (formerly MCI)	North America	2012	2013	Ad Valorem Tax Appraisal
Level 3 Communications	North America, California	2012	2013	Ad Valorem Tax Appraisal
Sprint Nextel Corporation	North America	2012	2013	Ad Valorem Tax Appraisal
Verizon Wireless	Palm Beach, Florida	2012	2013	Ad Valorem Tax Appraisal
Verizon Communications	New England Mass	2002-2007	2013	Ad Valorem Tax Appraisal
<b>2012</b>				
AT&T Communications	North America	2011	2012	Ad Valorem Tax Appraisal
AT&T Communications	California	2011	2012	Ad Valorem Tax Appraisal
AT&T Communications	Florida	2011	2012	Ad Valorem Tax Appraisal
AT&T - Indiana Bell Telephone Company	Indiana	2011	2012	Ad Valorem Tax Appraisal
AT&T - Michigan Bell Telephone Company	Michigan	2011	2012	Ad Valorem Tax Appraisal
Embarq Florida, Inc.	Florida	2011	2012	Ad Valorem Tax Appraisal
Verizon Communications	Florida	2011	2012	Ad Valorem Tax Appraisal
Verizon Communications	New England - Mass	2011	2012	Ad Valorem Tax Appraisal
Verizon Business (formerly MCI)	North America	2011	2012	Ad Valorem Tax Appraisal
Level 3 Communications	North America, California	2011	2012	Ad Valorem Tax Appraisal
Sprint Nextel Corporation	North America	2011	2012	Ad Valorem Tax Appraisal
Verizon Wireless	Palm Beach, Florida	2011	2012	Ad Valorem Tax Appraisal
MetroPCS	Palm Beach, Florida	2011	2012	Ad Valorem Tax Appraisal
Verizon Communications	Florida - revised	2008	2012	Ad Valorem Tax Appraisal
Verizon Wireless	Palm Beach, Florida	2012	2012	Ad Valorem Tax Appraisal
<b>2011</b>				
AT&T Communications	North America	2010	2011	Ad Valorem Tax Appraisal
AT&T Communications	California	2010	2011	Ad Valorem Tax Appraisal
AT&T Communications	Florida	2010	2011	Ad Valorem Tax Appraisal
AT&T - Indiana Bell Telephone Company	Indiana	2010	2011	Ad Valorem Tax Appraisal
AT&T - Michigan Bell Telephone Company	Michigan	2010	2011	Ad Valorem Tax Appraisal
Embarq Florida, Inc.	Florida	2010	2011	Ad Valorem Tax Appraisal
Verizon Communications	Florida	2010	2011	Ad Valorem Tax Appraisal
Verizon Communications	New England - Mass	2010	2011	Ad Valorem Tax Appraisal
Verizon Business (formerly MCI)	North America	2010	2011	Ad Valorem Tax Appraisal
Level 3 Communications	North America, California	2010	2011	Ad Valorem Tax Appraisal
Global Crossing	North America	2010	2011	Ad Valorem Tax Appraisal
Intermountain Gas Company	Idaho	2010	2011	Depreciation Study
Sprint Nextel Corporation	North America	2010	2011	Ad Valorem Tax Appraisal
Verizon Wireless	Palm Beach, Florida	2010	2011	Ad Valorem Tax Appraisal
MetroPCS	Palm Beach, Florida	2010	2011	Ad Valorem Tax Appraisal
Verizon Communications	Florida - revised	2008	2011	Ad Valorem Tax Appraisal
Intermountain Gas Company	Idaho	2010	2011	Depreciation Study
Virgin Islands Telephone Corporation	US Virgin Islands	2010	2011	Technical Update of Depreciat

Study

**2010****QUALIFICATIONS 6**

## Appraisal &amp; Capital Recovery Activities Client List

<u>Company</u>	<u>Property</u>	<u>Study Year</u>	<u>Year Performed</u>	<u>Activity</u>
AT&T Communications	North America	2009	2010	Ad Valorem Tax Appraisal
AT&T Communications	California	2009	2010	Ad Valorem Tax Appraisal
AT&T Communications	Florida	2009	2010	Ad Valorem Tax Appraisal
AT&T - Indiana Bell Telephone Company	Indiana	2009	2010	Ad Valorem Tax Appraisal
AT&T - Michigan Bell Telephone Company	Michigan	2009	2010	Ad Valorem Tax Appraisal
AT&T - Southwestern Bell Telephone Company	Arkansas, Kansas, Missouri, Oklahoma, Texas	2009	2010	Ad Valorem Tax Appraisal
Embarq Florida, Inc.	Florida	2009	2010	Ad Valorem Tax Appraisal
Embarq Missouri, Inc.	Missouri	2009	2010	Ad Valorem Tax Appraisal
Verizon Communications	Florida	2009	2010	Ad Valorem Tax Appraisal
Verizon Communications	Northwest	2009	2010	Ad Valorem Tax Appraisal
Verizon Communications	New England - Mass	2009	2010	Ad Valorem Tax Appraisal
Verizon Business (formerly MCI)	North America	2009	2010	Ad Valorem Tax Appraisal
Level 3 Communications	North America, California	2009	2010	Ad Valorem Tax Appraisal
Global Crossing	North America	2009	2010	Ad Valorem Tax Appraisal
MetroPCS	Palm Beach, Florida	2009	2010	Ad Valorem Tax Appraisal

**2009**

AT&T Communications	North America	2008	2009	Ad Valorem Tax Appraisal
AT&T Communications	California	2008	2009	Ad Valorem Tax Appraisal
AT&T Communications	Florida	2008	2009	Ad Valorem Tax Appraisal
AT&T - Indiana Bell Telephone Company	Indiana	2008	2009	Ad Valorem Tax Appraisal
AT&T - Michigan Bell Telephone Company	Michigan	2008	2009	Ad Valorem Tax Appraisal
AT&T - Wisconsin Bell Telephone Company	Wisconsin	2008	2009	Ad Valorem Tax Appraisal
AT&T - Southwestern Bell Telephone Company	Arkansas, Kansas, Missouri, Oklahoma, Texas	2008	2009	Ad Valorem Tax Appraisal
Embarq Florida, Inc.	Florida	2008	2009	Ad Valorem Tax Appraisal
Embarq Texas, Inc.	Texas	2008	2009	Ad Valorem Tax Appraisal
Embarq Missouri, Inc.	Missouri	2008	2009	Ad Valorem Tax Appraisal
Embarq Northwest	Washington	2008	2009	Ad Valorem Tax Appraisal
Embarq Virginia	Virginia	2008	2009	Ad Valorem Tax Appraisal
Verizon Communications	Florida	2008	2009	Ad Valorem Tax Appraisal
Verizon Communications	Northwest	2008	2009	Ad Valorem Tax Appraisal
Verizon Communications	New England - Mass	2008	2009	Ad Valorem Tax Appraisal
Verizon Business (formerly MCI)	North America	2008	2009	Ad Valorem Tax Appraisal
Level 3 Communications	North America, California, Michigan & Arizona	2008	2009	Ad Valorem Tax Appraisal
Global Crossing	North America	2008	2009	Ad Valorem Tax Appraisal
AboveNet, Inc	North America/California	2003	2009	Ad Valorem Tax Appraisal
Verizon Wireless	Ohio Properties	2004-2005	2009	Ad Valorem Tax Appraisal
Virgin Islands Telephone Corporation	US Virgin Islands	2008	2009	Depreciation Study
Sprint Nextel Corporation	North America	2008	2009	Ad Valorem Tax Appraisal

**2008**

AT&T Communications	North America	2007	2008	Ad Valorem Tax Appraisal
AT&T Communications	California	2007	2008	Ad Valorem Tax Appraisal
AT&T - Indiana Bell Telephone Company	Indiana	2007	2008	Ad Valorem Tax Appraisal
AT&T - Michigan Bell Telephone Company	Michigan	2007	2008	Ad Valorem Tax Appraisal

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## Appraisal &amp; Capital Recovery Activities Client List

<u>Company</u>	<u>Property</u>	<u>Study Year</u>	<u>Year Performed</u>	<u>Activity</u>
AT&T - Wisconsin Bell Telephone Company	Wisconsin	2007	2008	Ad Valorem Tax Appraisal
AT&T - Southwestern Bell Telephone Company	Arkansas, Kansas, Missouri, Oklahoma, Texas	2007	2008	Ad Valorem Tax Appraisal
Embarq Florida, Inc.	Florida	2007	2008	Ad Valorem Tax Appraisal
Embarq Texas, Inc.	Texas	2007	2008	Ad Valorem Tax Appraisal
Embarq Missouri, Inc.	Missouri	2007	2008	Ad Valorem Tax Appraisal
Embarq Northwest	Washington	2007	2008	Ad Valorem Tax Appraisal
Embarq Virginia	Virginia	2007	2008	Ad Valorem Tax Appraisal
Verizon Communications	Florida	2007	2008	Ad Valorem Tax Appraisal
Verizon Communications	California	2007	2008	Ad Valorem Tax Appraisal
Verizon Communications	Northwest	2007	2008	Ad Valorem Tax Appraisal
Verizon Communications	New England Mass	2002-2007	2008	Ad Valorem Tax Appraisal
Verizon Business (formerly MCI)	North America	2007	2008	Ad Valorem Tax Appraisal
Level 3 Communications	North America, California, Michigan & Arizona	2007	2008	Ad Valorem Tax Appraisal
Global Crossing	North America	2007	2007	Ad Valorem Tax Appraisal
Intermountain Gas Company	Idaho	2007	2008	Depreciation Study

**2007**

AT&T Communications	North America	2006	2007	Ad Valorem Tax Appraisal
AT&T Communications	California	2006	2007	Ad Valorem Tax Appraisal
AT&T - Indiana Bell Telephone Company	Indiana	2006	2007	Ad Valorem Tax Appraisal
AT&T - Michigan Bell Telephone Company	Michigan	2006	2007	Ad Valorem Tax Appraisal
AT&T - Wisconsin Bell Telephone Company	Wisconsin	2006	2007	Ad Valorem Tax Appraisal
Embarq Florida, Inc.	Florida	2006	2007	Ad Valorem Tax Appraisal
Embarq Texas, Inc.	Texas,	2006	2007	Ad Valorem Tax Appraisal
Embarq Missouri, Inc.	Missouri	2006	2007	Ad Valorem Tax Appraisal
Embarq North Carolina	North Carolina	2006	2007	Ad Valorem Tax Appraisal
Embarq Virginia	Virginia	2006	2007	Ad Valorem Tax Appraisal
Verizon Communications	Florida	2006	2007	Ad Valorem Tax Appraisal
Verizon Communications	California	2006	2007	Ad Valorem Tax Appraisal
Verizon Communications	Northwest	2006	2007	Ad Valorem Tax Appraisal
Verizon Business (formerly MCI)	North America	2006	2007	Ad Valorem Tax Appraisal
Qwest Communications Corporation	North America	2006	2007	Ad Valorem Tax Appraisal
Level 3 Communications	California			
	North America,	2006	2007	Ad Valorem Tax Appraisal
	California, Michigan, & Arizona			
Level 3 Communications	Arizona	2002 - 2006	2007	Ad Valorem Tax Appraisal
Global Crossing	North America	2006	2007	Ad Valorem Tax Appraisal
Alaska Communications System, Inc. (ACS)	ACS of Alaska ACS of Anchorage ACS of Fairbanks ACS of the Northland ACS Holdings	2006	2007	Depreciation Studies
Intermountain Gas Company	Idaho	2006	2007	Depreciation Study

**2006**

AT&T Communications	Palm Beach Florida	2000 - 2003	2006	Ad Valorem Tax Appraisal
AT&T Communications	North America	2005	2006	Ad Valorem Tax Appraisal

## Appraisal &amp; Capital Recovery Activities Client List

<u>Company</u>	<u>Property</u>	<u>Study Year</u>	<u>Year Performed</u>	<u>Activity</u>
AT&T Communications	California	2005	2006	Ad Valorem Tax Appraisal
Sprint Florida, Inc.	Florida	2005	2006	Ad Valorem Tax Appraisal
Sprint Texas, Inc.	Texas,	2005	2006	Ad Valorem Tax Appraisal
Sprint Missouri, Inc.	Missouri	2005	2006	Ad Valorem Tax Appraisal
Sprint North Carolina	North Carolina	2005	2006	Ad Valorem Tax Appraisal
Sprint Virginia	Virginia	2005	2006	Ad Valorem Tax Appraisal
Embarq Nevada	Nevada	2005	2006	Ad Valorem Tax Appraisal
Verizon Communications	Florida	2005	2006	Ad Valorem Tax Appraisal
Verizon Communications	California	2005	2006	Ad Valorem Tax Appraisal
Verizon Communications	Northwest	2005	2006	Ad Valorem Tax Appraisal
Verizon Business (formerly MCI)	Massachusetts	2002-2--5	2006	Ad Valorem Tax Appraisal
Level 3 Communications	North America	2005	2006	Ad Valorem Tax Appraisal
Level 3 Communications	Arizona	2002-2006	2006	Ad Valorem Tax Appraisal
Global Crossing	North America	2005	2006	Ad Valorem Tax Appraisal
Indianapolis Power & Light	IPL	2005	2006	Depreciation Study
<b>2005</b>				
AT&T Communications	North America	2004	2005	Ad Valorem Tax Appraisal
AT&T Communications	California	2004	2005	Ad Valorem Tax Appraisal
Sprint Florida, Inc.	Florida	2004	2005	Ad Valorem Tax Appraisal
Sprint PCS	North America	2004	2005	Ad Valorem Tax Appraisal
Verizon Communications	Florida	2004	2005	Ad Valorem Tax Appraisal
Verizon Communications	California	2004	2005	Ad Valorem Tax Appraisal
Verizon Communications	Northwest	2004	2005	Ad Valorem Tax Appraisal
Sprint Communications, LP	North America	2004	2005	Ad Valorem Tax Appraisal
Level 3 Communications	North America	2004	2005	Ad Valorem Tax Appraisal
Global Crossing	North America	2004	2005	Ad Valorem Tax Appraisal
Global Crossing	New York Special Franchise Property	2003 & 2004	2005	Ad Valorem Tax Appraisal
Indianapolis Power & Light	IPL	2004	2005	Depreciation Study
<b>2004</b>				
Sprint Florida, Inc.	Florida	2003	2004	Ad Valorem Tax Appraisal
Verizon Communications	California	2003	2004	Ad Valorem Tax Appraisal
Verizon Communications	Northwest	2003	2004	Ad Valorem Tax Appraisal
Verizon Communications	New England	2003	2004	Ad Valorem Tax Appraisal
Sprint Communications, LP	North America	2003	2004	Ad Valorem Tax Appraisal
Level 3 Communications	North America	2003	2004	Ad Valorem Tax Appraisal
Global Crossing	North America	2003	2004	Ad Valorem Tax Appraisal
Sprint PCS	Cost Indexes	2003	2004	Ad Valorem Tax Appraisal
AT&T Communications	North America	2003	2004	Ad Valorem Tax Appraisal
AT&T Communications	California	2003	2004	Ad Valorem Tax Appraisal
Intermountain Gas Company	Idaho	2003	2004	Depreciation Study
<b>2003</b>				
Sprint Florida, Inc.	Florida	2002	2003	Ad Valorem Tax Appraisal
Verizon Communications	California	2002	2003	Ad Valorem Tax Appraisal
Verizon Communications	Northwest	2002	2003	Ad Valorem Tax Appraisal
Sprint Communications, LP	North America	2002	2003	Ad Valorem Tax Appraisal
Level 3 Communications	North America	2002	2003	Ad Valorem Tax Appraisal
Sprint PCS	Cost Indexes	2002	2003	Ad Valorem Tax Appraisal

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## Appraisal &amp; Capital Recovery Activities Client List

<u>Company</u>	<u>Property</u>	<u>Study Year</u>	<u>Year Performed</u>	<u>Activity</u>
AT&T Communications	North America	2002	2003	Ad Valorem Tax Appraisal
AT&T Communications	California	2002	2003	Ad Valorem Tax Appraisal
Global Crossing	North America	2002	2003	Ad Valorem Tax Appraisal
Verizon Wireless	Broward County, FL	1998 through 2002	2003	Ad Valorem Tax Appraisal
<b>2002</b>				
Sprint Florida, Inc.	Florida	2001	2002	Ad Valorem Tax Appraisal
Verizon Communications	California	2001	2002	Ad Valorem Tax Appraisal
Verizon Communications	Northwest	2001	2002	Ad Valorem Tax Appraisal
Sprint Communications, LP	North America	2001	2002	Ad Valorem Tax Appraisal
Level 3 Communications	North America	2001	2002	Ad Valorem Tax Appraisal
Global Crossing	North America	2001	2002	Ad Valorem Tax Appraisal
AT&T Wireless	Plymouth, MI	2001	2002	Ad Valorem Tax Appraisal
Sprint PCS	Cost Indexes	2001	2002	Ad Valorem Tax Appraisal
AT&T Communications	North America	2001	2002	Ad Valorem Tax Appraisal
Intermountain Gas Company	Idaho	2001	2002	Depreciation Study
AT&T Communications	California	2001	2002	Ad Valorem Tax Appraisal
<b>2001</b>				
Verizon	Verizon - New York	2001	2001-2	Functional Obsolescence & Useful Life studies for valuation
Sprint Florida, Inc.	Sprint Florida, Inc.	2000	2001	Ad Valorem Tax Appraisal
Verizon Communications	California	2000	2001	Ad Valorem Tax Appraisal
Sprint Communications, LP	North America	2000	2001	Ad Valorem Tax Appraisal
Global Crossing	North America	2000	2001	Ad Valorem Tax Appraisal
Sprint PCS	Cost Indexes	2000	2001	Ad Valorem Tax Appraisal
Sprint Corporation	Centel - Nevada	2000	2001-2	Depreciation Study
Alaska Communications System, Inc. (ACS)	ACS of Alaska	2000	2001	Depreciation Study
	ACS of Anchorage			
	ACS of Fairbanks			
	ACS of the Northland			
	ACS Holdings			
<b>2000</b>				
Sprint PCS	BTS Equipment	2000	2000	Economic Life Study
Telus Communications	Telus - Alberta & British Columbia	2000	2000	Depreciation study Phase III Price Caps
Sprint Florida, Inc.	Florida	1999	2000	Ad Valorem Tax Appraisal
Verizon Communications	California	1999	2000	Ad Valorem Tax Appraisal
Sprint Communications, LP	North America	1999	2000	Ad Valorem Tax Appraisal
<b>1999</b>				
Sprint Corporation	Centel - Nevada	1998	1999	Depreciation Study
Intermountain Gas Company	Intermountain Gas Company	1998	1999	Depreciation Study
Sprint Florida, Inc.	Florida	1998	1999	Ad Valorem Tax Appraisal
Sprint Communications, LP	North America	1998	1999	Ad Valorem Tax Appraisal

## Appraisal &amp; Capital Recovery Activities Client List

<u>Company</u>	<u>Property</u>	<u>Study Year</u>	<u>Year Performed</u>	<u>Activity</u>
<b>1998</b>				
Frontier Corporation	Frontier Telephone of Rochester	1998	1997	Valuation depreciation Lives and Net Salvage Parameters
Pacific Telecom, Inc.	Telephone Utilities of Washington	1997	1998	Depreciation Study
Sprint Florida, Inc.	Florida	1997	1998	Ad Valorem Tax Appraisal
Verizon Communications	Florida	1997	1998	Ad Valorem Tax Appraisal
Sprint Communications, LP	North America	1997	1998	Ad Valorem Tax Appraisal
Sprint Corporation	United Telephone Company of South Carolina	1998	1998	Depreciation Expense Universal Service Fund
Sprint Corporation	Carolina Telephone and Telegraph and Central Telephone of North Carolina	1998	1998	Depreciation Expense Universal Service Fund
Telus Communications	Telus - Edmonton (TCE)	1997	1998	Depreciation Study Phase II Price Caps
<b>1997</b>				
Sprint Corporation	Centel - Nevada	1997	1997	Unbundling/ Inter-connection Depreciation Study
Pacific Telecom, Inc.	Telephone Utilities of Oregon	1996	1997	Depreciation Study
Pacific Telecom, Inc.	Telephone Utilities of Alaska 1996 And the Northland		1997	Depreciation Study
Telus Communications	Telus - TCI formerly AGT	1996	1997	Depreciation Study Phase II Price Caps
Indianapolis Power & Light	IPL	1996	1997	Depreciation Study
Sprint Florida, Inc.	Florida	1996	1997	Ad Valorem Tax Appraisal
Verizon Communications	Florida	1996	1997	Ad Valorem Tax Appraisal
Pacific Telecom, Inc.	Eagle Telephone (Colorado) 1996		1997	Depreciation Study
<b>1996</b>				
Intermountain Gas Company	Intermountain Gas Company	1995	1996	Depreciation Study
Sprint Florida, Inc.	Florida	1995	1996	Ad Valorem Tax Appraisal
Century Telephone	Century Telephone of Ohio, Inc.	1995	1996	Depreciation Study
Telus Communications	AGT Limited (Alberta Government Telephones)	1995	1996	Depreciation Study
Johnson County Kansas Office of the Assessor	Useful Life of Computer Equipment	1995	1995	Useful/Market Life Analysis
Milwaukee Metropolitan Sewerage District	Milwaukee Metropolitan Sewerage District	1995	1996	Depreciation Study

## Appraisal &amp; Capital Recovery Activities Client List

<u>Company</u>	<u>Property</u>	<u>Study Year</u>	<u>Year Performed</u>	<u>Activity</u>
Sprint Corporation	Long Distance Division	1995	1995	Depreciation/Recovery Status Study
Sprint Corporation	Cellular Division	1995	1995	Depreciation/Recovery Status Study
Pacific Telecom, Inc.	Alascom, Inc.	1994	1995	Depreciation Study
Pacific Telecom, Inc.	Telephone Utilities of the Northland	1993	1994	Depreciation Study
	Telephone Utilities of Alaska	1993	1994	Depreciation Study
Indiana Energy	Indiana Gas Company	1993	1994	Depreciation Study
Columbia Gas Transmission	Gas Pipeline Property in Sullivan County, NY	1993	1993	Useful Life Study
United Telephone - Midwest Group	United Telephone Company of Missouri	1993	1993	Modernization/Depreciation Study
Intermountain Gas Co.	Intermountain Gas Co.	1992	1993	Depreciation Study
Pacific Telecom, Inc.	Alascom, Inc.	1992	1993	Depreciation Study
	Telephone Utilities of Oregon, Inc.	1991	1992	Depreciation Study
	Telephone Utilities of Washington, Inc.	1991	1992	Depreciation Study
Small Telephone Company Coalition	Oregon Small Telephone Companies	1991	1992	Depreciation Support
United Telephone Systems	United Telephone Co. of Pennsylvania	1991	1992	Instructional Depreciation Study
New York State Division of Equalization and Assessment	Electric, Gas, Water, Telephone, Pipeline, Steam, CATV	1991	1992	Useful Lives and Net Salvage Values
Rochester Telephone Company	Enterprise Telephone	1991	1992	Study Review
Indiana Energy	Indiana Gas/Richmond Gas/Terre Haute Gas	1990	1991	Depreciation Study
American Electric Power	Indiana/Michigan Power Co.	1990	1991	Depreciation Study
Rochester Telephone Company	Rochester Telephone Co.	1990	1991	Study Review

**Appraisal & Capital Recovery Activities Client List**

<u>Company</u>	<u>Property</u>	<u>Year</u>	<u>Study Performed</u>	<u>Year</u>	<u>Activity</u>
United Telephone Systems	United Telephone Co. of Florida	1990	1991		Instructional Depreciation Study
United Telephone Systems	United Telephone Co. of Oregon	1989	1990		Study Review
Telephone and Data Systems, Inc.	Quincy Telephone Company	1990	1991		Depreciation Study
Telephone and Data Systems, Inc.	Wolverine Telephone Company	1989	1990		Depreciation Study
Indiana Energy	Indiana Gas Company, Inc.	1989	1990		Depreciation Study
Intermountain Gas Co.	Intermountain Gas Co.	1989	1990		Remaining Life/Net Salvage Support
North-West Telephone Company	North-West Telephone Company	1989	1990		Study Review
United Telephone System	United of Texas	1989	1990		Instructional Depreciation Study
	United of Missouri	1989	1990		Instructional Depreciation Study
Milwaukee Water	Milwaukee Water	1989	1990		Depreciation Study
Indiana Natural Gas Corp.	Indiana Natural Gas Corp.	1989	1990		Depreciation Study
Pacific Telecom	Telephone Utilities of the Northland	1989	1990		Depreciation Study
	Telephone Utilities of Alaska	1989	1990		Depreciation Study
	Alascom	1989	1990		Depreciation Study
	Telephone Utilities of Washington, Inc.	1988	1989		Depreciation Study
WICOR	Wisconsin Gas Company	1988	1989		Depreciation Study
ALLTEL	ALLTEL - Kentucky, Inc.	1987	1989		Depreciation Study
	ALLTEL - Ohio, Inc.	1988	1989		Depreciation Study
	Western Reserve Telephone Company	1988	1989		Depreciation Study

**Utility Industries  
Capital Recovery Activities Client List**

<u>Company</u>	<u>Property</u>	<u>Year</u>	<u>Study Performed</u>	<u>Year</u>	<u>Activity</u>
Milwaukee Metropolitan Sewer District	Milwaukee Metropolitan Sewer District	1988	1989	1989	Depreciation Study
United Telephone Telephone Company	United of Ohio Telephone Company	1988 1988	1989 1989	1989 1989	ELG Support ELG Support
United Telecom	U.S. Sprint	1988	1988	1988	Useful Life Study
Pacific Telecom	Telephone Utilities of Oregon	1987	1988	1988	Depreciation Study
	Telephone Utilities of Eastern Oregon	1987	1988	1988	Depreciation Study
	Rose Valley Telephone Company	1987	1988	1988	Depreciation Study
United Telephone	United of Minnesota	1987	1988	1988	Capital Planning Support
Wisconsin Southern Gas	Wisconsin Southern Gas	1987	1988	1988	Depreciation Study
Pacific Telecom	Glacier State Telephone Company	1986	1987	1987	Depreciation Study
	Sitka Telephone Co.	1986	1987	1987	Depreciation Study
	Juneau-Douglas Tel Company	1986	1987	1987	Depreciation Study
Pacific Telecom	Telephone Utilities of Alaska	1986	1987	1987	Depreciation Study
	Alascom	1986	1987	1987	Depreciation Study
Lincoln Telecommunications	Lincoln Telephone and Telegraph Company	1986	1987	1987	Digital Switching Service Life
Northwest Natural Gas Corporation	Northwest Natural Gas Corporation	1985	1986	1986	Depreciation Study
ALLTEL	Western Reserve Telephone Company	1984	1985	1985	Depreciation Study
	ALLTEL - Ohio	1984	1985	1985	Depreciation Study
	ALLTEL - Alabama	1984	1985	1985	Depreciation Study
Gulf Telephone Co.	Gulf Telephone Company	1984	1985	1985	Depreciation Study
United Telephone Systems, Inc.	United of Iowa	1984	1985	1985	Depreciation Study

## Appraisal &amp; Capital Recovery Activities Client List

<u>Company</u>	<u>Property</u>	<u>Study Year</u>	<u>Year Performed</u>	<u>Activity</u>
	United of Arkansas	1984	1985	Depreciation Study
Pacific Telecom	Telephone Utilities of Washington	1983	1984	Depreciation Study
	Telephone Utilities of Eastern Oregon	1983	1984	Depreciation Study
Pacific Telecom	Telephone Utilities of Oregon	1983	1984	Depreciation Study
	Northwestern Telephone Systems, Inc., Oregon	1983	1984	Depreciation Study
	Rose Valley Telephone Company	1983	1984	Depreciation Study
United Telecommunications	All United Telephone Companies	1983	1984	Capital Recovery Strategy
Lincoln Telecommunications	Lincoln Telephone & Telegraph Company	1983	1984	Depreciation Study
ALLTEL	ALLTEL - Mississippi	1982	1983	Depreciation Study
	ALLTEL - Michigan	1982	1983	Depreciation Study
North Carolina Natural Gas Corp.	North Carolina Natural Gas Corporation	1982	1983	Depreciation Study
Mid Continent Telephone (Currently ALLTEL)	Western Reserve Telephone	1982	1983	Depreciation Study
	Mid Ohio Telephone	1982	1982	Depreciation Study
	Florence Telephone Company	1980	1981	Depreciation Study
	Leeds Telephone Co.	1980	1981	Depreciation Study
	Elmore Coosa Tel Company	1980	1981	Depreciation Study
	Brookville Telephone Company	1980	1981	Depreciation Study
	Mid-Pennsylvania Telegraph	1980	1981	Depreciation Study
Telephone Utilities (Currently Pacific Telecom)	Telephone Utilities of Oregon	1979	1980	Depreciation Study
	Telephone Utilities of Eastern Oregon	1979	1980	Depreciation Study
	Northwestern Telephone	1979	1980	Depreciation Study

QUALIFICATIONS 15

Papers and Seminars

	Systems, Inc.-Oregon			
	Rose Valley Telephone Company	1979	1980	Depreciation Study
United Telephone Systems, Inc.	United of Ohio	1979	1980	Depreciation Study
Telephone Utilities	Telephone Utilities of Washington	1978	1979	Depreciation Study
United Telephone Systems, Inc.	United of Ohio	1978	1979	Depreciation Study
Rochester Telephone	Rochester Telephone (Indiana)	1977	1978	Depreciation Study
United Telephone Systems, Inc.	United of Ohio	1977	1978	Depreciation Study
Princeton Telephone	Princeton Telephone (Indiana)	1976	1977	Depreciation Study
Northwestern Telephone	Northwestern Telephone (Illinois)	1975	1976	Depreciation Study

**Papers and Seminars**

- 2011      Training Instructor Depreciation Basics Sessions A & B and Life and Salvage Analysis  
Society of Depreciation Professionals 25<sup>th</sup> Annual Meeting  
Atlanta, GA September 20-22, 2011
- 2010      Will the Real Cost Approach Please Stand Up?  
National Association of Property Tax Representatives Transportation, Energy, & Communications (NAPTR-TEC)  
Scottsdale, Arizona October 25-27, 2010
- Issues Affecting Assessment of Regulated Industries  
Institute for Professionals in Taxation (IPT) Property Tax Symposium  
Austin, Texas October 31 – November 3, 2010
- 2009      (Valuing) Intangibles  
Appraisal for Ad Valorem Taxation, Wichita State University  
Wichita, Kansas July 28, 2009
- Fair Value Accounting (Appraisal Panelist)  
Appraisal for Ad Valorem Taxation, Wichita State University  
Wichita, Kansas July 29, 2009
- 2008      Valuation Issues Valuation of Assets and the Impact of Depreciation  
Society of Depreciation Professionals Annual Meeting  
Greenville, SC September 21-26, 2008
- Obsolescence in the Long-Distance and Local Transport Networks  
Technology Futures Inc. Asset Valuation Conference  
Austin Texas February 8, 2008
- 2007      Communications Industry Issues  
National Association of Property Tax Representative – Transportation, Energy, & Communications  
New Orleans, LA October 30, 2007
- 2006      Appraisal Procedures & Issues in a Changing communications Industry  
Florida Chapter International Association of Assessing Officers' Tangible Personal Property Conference  
Ocala, Florida January 12, 2006
- Valuation of Intangibles  
Appraisal for Ad Valorem Taxation, Wichita State University  
Wichita, Kansas July 25, 2006
- SDP 20 years of History and Beyond  
Society of Depreciation Professionals 20<sup>th</sup> Annual Meeting  
Long Beach, CA September 18, 2006
- 2005      Valuation in a World with Asset Impairments  
Appraisal for Ad Valorem Taxation, Wichita State University  
Wichita, Kansas August 1, 2005

**Papers and Seminars**

- 2004      Depreciation in the Valuation of Assets  
Society of Depreciation Professionals' Eighteenth Annual Meeting  
Washington, D.C., September 13, 2004
- 2003      Cost Approach and the Use of Appraisal Guidelines  
Institute for Professionals in Taxation – Property Tax Symposium  
Fort Lauderdale, FL, September 17, 2003
- Cost Approach – Obsolescence and Depreciation  
Appraisal for Ad Valorem Taxation, Wichita State University  
Wichita, Kansas, July 28, 2003
- 2000      Appraisal Issues Associated with Technological Change in the Wireline Telecommunications Industry  
Appraisal for Ad Valorem Taxation, Wichita State University  
Wichita, Kansas, July 31, 2000
- The Impact of Advancing Technology and the Changing Regulatory Environment on Obsolescence Calculations for Ad Valorem Valuation Purposes  
Journal of Property Tax Management, Spring 2000
- 1996      How to Develop a Reproduction/Replacement Cost New Less Depreciation Approach to Value  
Appraisal for Ad Valorem Taxation, Wichita State University  
Wichita, Kansas, August 4, 1996
- 1995      Valuation Method, Techniques and Strategies (How to Quantify Stranded Investment) (Market, Income, & Cost Approach  
AGA Depreciation Committee Meeting  
Denver, Colorado, August 6-9, 1995, jointly presented with Earl Robinson of AUS Consultants
- 1994      Integrating Future Expectations for the Telephone Industry into Historical Depreciation Analysis  
United States Telephone Association (USTA's 1994 Capital Recovery Seminar)  
Scottsdale, Arizona, September 12-13, 1994
- 1994      Capital Recovery: United States versus Canada  
Canadian Telephone Industry's Annual Capital Recovery Seminar  
Edmonton, Alberta, Canada June 14-15, 1994
- 1990      Capital Recovery: Methods, Terminology, Procedures, and Record Keeping  
United States Telephone Association (USTA)'s  
1990 Non-FCC Subject and Small Company Capital Recovery Seminar  
Minneapolis, Minnesota April 10\_11, 1990
- Integration of Technology Forecasting Into Historical Life Studies  
29th Iowa State Regulatory Conference  
Ames, Iowa May 15-17, 1990
- The 1990's and the Second Wave of Major Plant Retirements in the Communications Industry  
NARUC's Seventh Biennial Information Conference  
Columbus, Ohio September 12-14, 1990

**Papers and Seminars**

How Do We Incorporate Change into the Study Filing Procedures?  
USTA's 1990 Capital Recovery Seminar  
Chicago, Illinois October 16\_17, 1990

1989 Plant Modernization: Capital Planning and Capital Recovery  
Midwest Utilities Conference  
Chicago, Illinois September 11\_14, 1989

Price Indexes Today: Procedures, Uses, and Misuses  
Society of Depreciation Professionals' Third Annual Meeting  
New Orleans, Louisiana December 6\_7, 1989

1988 Plant Modernization: Capital Planning and Capital Recovery  
National Association of Regulatory Utility Commissioners (NARUC)'s  
Sixth Biennial Regulatory Information Conference  
Columbus, Ohio September 14\_16, 1988

**Papers and Seminars**

- 1997 Sprint Corporation - West Finance Center  
Overland Park, Kansas, August 1997
- 1997 Rochester Telephone Corporation  
Rochester, New York, April 1997
- 1996 Sprint-Florida-Vista United Telecommunications  
Altamonte Springs, Florida August 27-29, 1996
- 1994 Saskatchewan Telecommunications  
Regina, Saskatchewan, Canada, June 1994
- 1994 AUS Consultants/Leroy J. Murphy and Associates 1994 Capital Recovery Seminar  
May 1994
- 1993 Manitoba Telephone System, Winnipeg; Manitoba, December 1993
- 1993 Society of Depreciation Professionals Annual Meeting  
Charleston, South Carolina September 30, 1993
- 1993 SPRINT - Local Telephone Division  
Atlanta, Georgia August 11-12, 1993
- 1993 AUS Consultants/Leroy J. Murphy and Associates 1993 Capital Recovery Seminar  
Chicago, Illinois May 11 - 13, 1993
- 1993 Canadian Telephone Capital Recovery Seminar  
Halifax, Nova Scotia April 20 - 22, 1993
- 1993 United Telephone, Midwest Group  
Overland Park, Kansas January 20, 1993
- 1992 BellSouth Corporation  
Birmingham, Alabama November 23, 1992
- 1992 Sprint - Local Telephone Division  
Kansas City, Kansas November 18 - 20, 1992
- 1992 Society of Depreciation Professionals Annual Meeting  
San Antonio, Texas September 9 - 10, 1992
- 1992 AUS Consultants/Leroy J. Murphy and Associates 1992 Capital Recovery Seminar  
Chicago, Illinois October 6 - 8, 1992
- 1991 Society of Depreciation Professionals Annual Meeting  
Nashville, Tennessee November 20-22, 1991
- 1991 ALLTEL Corporation Microcomputer Depreciation Studies System Training  
Hudson, Ohio October 14-16, 1991

**Capital Recovery Training**

- 2016 Society of Depreciation Professionals  
Annual Training  
Charleston, South Carolina, September 18-23, 2016
- 2015 Society of Depreciation Professionals  
Annual Training  
Austin Texas September 2015
- 2014 Society of Depreciation Professionals  
Annual Training  
New Orleans, Louisiana September 2014
- 2013 Society of Depreciation Professionals  
Annual Training  
Salt Lake City, Utah September 2013
- 2012 Society of Depreciation Professionals  
Annual Training  
Minneapolis, Minnesota, September 16-18, 2012
- 1991 United Telecommunications, Inc., Capital Recovery/Microcomputer Depreciation  
Studies System Training  
Kansas City, Kansas September 23-25, 1991
- 1991 AUS Consultants/Leroy J. Murphy and Associates 1991 Capital Recovery Seminar  
Lake Geneva, Wisconsin September 17-19, 1991
- 1991 Rochester Telephone Corporation, Capital Recovery/Microcomputer Depreciation Studies  
System Training, Rochester, New York September 3-7, 1991
- 1991 Ameritech Services, Microcomputer Depreciation Studies System Training  
Chicago, Illinois May 16-17, 1991
- 1991 AUS Consultants/Leroy J. Murphy and Associates 1991 Capital Recovery Seminar  
Washington, D.C. April 9-11, 1991
- 1990 United Telecommunications, Inc., Capital Recovery Seminar  
Overland Park, Kansas December 1990
- 1990 AUS Consultants/Leroy J. Murphy and Associates 1990 Capital Recovery Seminar  
Chicago, Illinois September 24-27, 1990
- 1990 AUS Consultants/Leroy J. Murphy and Associates 1990 Capital Recovery Seminar  
Chicago, Illinois January 29-February 1, 1990
- 1990 United Telecommunications, Inc., Capital Recovery/Microcomputer Depreciation Studies  
System Training, Chicago, Illinois July 1990
- 1989 United Telecommunications, Inc., Capital Recovery/Microcomputer Depreciation Studies  
System Training, Chicago, Illinois July 1989

**Capital Recovery Training**

- 1989           AUS Consultants/Leroy J. Murphy and Associates 1989 Capital Recovery Seminar  
                  Chicago, Illinois March 6\_9, 1989
- 1988           AUS Consultants/Leroy J. Murphy and Associates 1988 Capital Recovery Seminar  
                  Chicago, Illinois July 25\_28, 1988
- 1988           United Telecommunications, Inc., Microcomputer Depreciation Studies System Training  
                  Kansas City, Kansas January 1988

COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF STATE  
BUREAU OF CORPORATIONS AND CHARITABLE ORGANIZATIONS  
401 NORTH STREET, ROOM 206  
P.O. BOX 8722  
HARRISBURG, PA 17105-8722  
WWW.CORPORATIONS.PA.GOV

DATE OF DEPOSIT

DEC 27 2025

PA PUBLIC UTILITY COMMISSION  
SECRETARY'S BUREAU

Jerome Weinert  
5880 Fenton Court  
GREENDALE WI 53129

Weinert Appraisal and Depreciation Services, LLC

The Bureau of Corporations and Charitable Organizations is happy to send your filed document. The Bureau is here to serve you and we would like to thank you for doing business in Pennsylvania.

Thank you for registering with the Department of State to do business in Pennsylvania. Like many other businesses, you may have employees, sell taxable products, or provide a taxable service to consumers in Pennsylvania. Please visit [www.pa100.state.pa.us](http://www.pa100.state.pa.us) to register for Business Taxes with the PA Department of Revenue & Labor and Industry or visit [www.Business.pa.gov](http://www.Business.pa.gov) to find answers to most common registration questions.

If you have any questions pertaining to the Bureau, please visit our website at [www.dos.pa.gov/BusinessCharities](http://www.dos.pa.gov/BusinessCharities) Or you may contact us by telephone at (717)787-1057. Information regarding business and UCC filings can be found on our searchable database at [www.corporations.pa.gov/Search/CorpSearch](http://www.corporations.pa.gov/Search/CorpSearch).

Entity number : 7591270

BEFORE THE  
PENNSYLVANIA PUBLIC UTILITY COMMISSION

In re: Entity Code 9925547 — 2026 UVE Renewal                      Docket No. A-2022-3035195  
Application for Weinert Appraisal and Depreciation Services, LLC  
d/b/a AUS Consultants or WADS consultants

CERTIFICATE OF SERVICE

I hereby certify that I have this day served a true copy of the attached 2026 UVE  
Renewal Application, upon the parties, listed below, in accordance with the requirements of  
52 Pa. Code §1.54 (relating to service by a party).

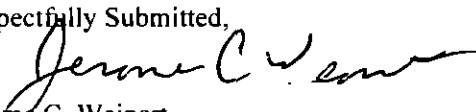
**Service in the matter denoted below as follows on December 26, 2025**

Secretary  
Pennsylvania Public Utility Commission  
Bureau of Technical Utility Services  
Water/Wastewater Section  
400 North Street  
Harrisburg, PA 17120  
(via USPS)

PA Office of Consumer Advocate  
555 Walnut Street  
Forum Place, 5th Floor  
Harrisburg, PA 17101-1923  
(via USPS)

Commonwealth of Pennsylvania  
Office of Small Business Advocate  
555 Walnut Street  
Forum Place, 1st Floor  
Harrisburg, PA 17101  
(via USPS)

Respectfully Submitted,

  
Jerome C. Weinert

Owner  
Weinert Appraisal and Depreciation Services, LLC  
5880 Fenton court  
Greendale, WI 53129  
Email: [weinertj@auswest.net](mailto:weinertj@auswest.net)

DATE OF DEPOSIT

DEC 27 2025

PA PUBLIC UTILITY COMMISSION  
SECRETARY'S BUREAU

Ernie C Weiner  
Weiner Appraisal & Depreciation  
Services, LLC  
880 FANTON CT  
GREENDALE WI 53129

Retail



17120

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DEC 31 2025

PA PUBLIC UTILITY COMMISSION  
SECRETARY'S BUREAU

SECRETARY  
PENNSYLVANIA PUBLIC UTILITY COMMISSION  
BTUS - WATER/WASTEWATER  
400 NORTH STREET  
HARRISBURG PA 17120

9589 0710 5270 1392 1608 36

CMPC  
717-705-1952



To: PUC SECRETARY BUREAU

Agency: PUC

Floor:

External Carrier:

12/31/2025 9:52:16 AM



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