

Dan V. Jackson, MBA

Managing Director

Education

*Master of Business
Administration,
University of Chicago,
1984;
Specialization in
Finance/Accounting*

*Bachelor of Arts,
University of Chicago,
1982; Major in Social
Sciences
Dean's Honor List*

Areas of Expertise

Rate Design

Cost of Service

Financial Forecasting

Valuation Analysis

Acquisition Analysis

Privatization Analysis

*Economic Impact
Analysis*

*Expert Witness
Testimony*

Affiliations

*Member, American
Water Works
Association*

*National Association
for Business
Economics*

Other

*The Forgotten Men
(fiction) –
Mediaguruz*

*Rainbow Bridge –
Fiction – Mirador
Publishing*

40 Years' Experience

Mr. Jackson has 40 years of experience as an international financial expert, having completed utility rate/cost of service studies and long-term financial plans for clients throughout the USA and five sovereign Pacific nations. He also has served as an expert witness in state court, federal court and before several public utility commissions. Mr. Jackson's prior experience includes positions with Deloitte and Touche and Reed-Stowe and Company. In 1997, Mr. Jackson co-founded Economists.com LLC, an international consulting firm with offices in Dallas and Portland, Oregon.

Mr. Jackson has prepared over 400 utility rate studies for over 125 clients in Texas, 250 clients across the USA, and 9 sovereign nations and US territories during his long career. He has given dozens of lectures and presentations before professional associations on utility rate issues.

Mr. Jackson is also an accomplished author; his newest novel **Rainbow Bridge** is now available on Amazon.com and in selected bookstores and has won the prestigious Feathered Quill Award for animal-based literature.

Water/Wastewater – Rate Studies and Long-Term Financial Plans

Mr. Jackson has served as project manager for over 400 water and wastewater rate studies and long-term financial plans. His clients have primarily been cities and public utilities located in Texas, Oklahoma, Arkansas, Arizona and across the USA. He has given over 300 public presentations on rate and long-term financial plans for city councils and ratepayers throughout the USA. His clients have ranged from Arizona and Texas border communities to Northwestern metropolises, rural water districts, urban suburbs and inner-city communities.

Electric – Rate Studies and Financial Plans

Mr. Jackson has managed over 25 electric rate studies across the USA. He has helped set electric rate policy in 5 nations, and has met with senior government officials and regulatory agencies to develop appropriate guidelines. He is frequently engaged by the Asian Development Bank to prepare electric tariff analyses and assess the impact of solar PV on the cost of service for Pacific utilities. He has provided expert witness testimony supporting electric rate designs.

Solid Waste and Stormwater – Rate Studies and Financial Plans

Mr. Jackson has managed over 15 solid waste and 10 stormwater rate studies and financial plans, across the southwest United States and the Pacific Region. He has provided expert witness testimony supporting electric rate designs on numerous occasions.

Water/Wastewater – CCN/System Valuations and Acquisitions

Mr. Jackson has prepared approximately 50 water and wastewater CCN and system valuations, for the purpose of enabling utilities to acquire additional service territory. A critical component of these analyses was the impact of the acquisitions on the user rates for both existing ratepayers and the acquired territories.

Water/Wastewater – Impact Fee Studies

Mr. Jackson has prepared approximately 25 water and wastewater impact fee studies for utilities throughout the United States.

International Experience

Mr. Jackson is recognized as an international expert on utility financial planning and tariff (rate) design by the World Bank and the Asian Development Bank. Under their direction, he has assisted in projects that have brought potable water to villages in developing nations. He has worked on these engagements in the independent nations of **Fiji, Samoa, Palau, Kiribati, Cook Islands**, and the U.S. territories of **American Samoa** and the **Commonwealth of Northern Mariana Islands**. He has worked independently for water, wastewater and electric utilities in **Guam, Tuvalu** and the **Kingdom of Tonga**.

Other

Mr. Jackson has prepared numerous additional utility financial analyses, including but not limited to: conservation ratemaking, utility wholesale contract reviews, cost allocation studies, non-rate fee studies, lease vs. purchase, economic impact of desalination, telecommunications franchise fees, and the financial feasibility of reuse.

International Regulated Utilities – Pacific and Caribbean

- Water Authority of Fiji
- EPC, Independent State of Samoa
- Guam Power Authority
- Palau Public Utilities Corporation
- Commonwealth Utilities Corporation Saipan
- Virgin Islands Telephone Company
- Tuvalu Electric Corp.
- Kiribati Public Utilities Board
- American Samoa Power Authority
- TTV – Cook Islands

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Resume Continued

Water/Wastewater – Rate Studies and Long-Term Financial Plans

USA

- South Adams Cty WSD CO
- Jacksonville Elec/Wtr FL
- Ruidoso NM
- Sarpy County NE
- Portland OR
- June Lake PUD CA
- North Chicago IL
- California American Water

Texas – Dallas/Fort Worth

- Allen
- Cedar Hill
- Denison
- DeSoto
- Ferris
- Garland
- Heath
- Kaufman
- Mesquite
- Princeton
- Rowlett
- Rockwall
- Venus
- Balch Springs
- Celina
- Denton County FWSD 1A
- Duncanville
- Grand Prairie
- Hutchins
- Little Elm
- Kennedale
- Midlothian
- Parker
- Prosper
- Royce City
- Sachse
- Burleson
- Cleburne
- Coppel
- Denton County FWSD 8C
- Fairview
- Frisco
- Hackberry
- Josephine
- McKinney
- Oak Point
- Plano
- Richardson
- Sherman

Texas — Statewide

- Alvarado
- Beeville
- Castroville
- Crystal Clear SUD
- El Paso County WCID #4
- Galveston
- Harlingen WaterWorks
- Harker Heights
- Hondo
- Laredo
- Leander
- Los Fresnos
- McLendon-Chisholm
- Amarillo
- Brownsville PUB
- Cibolo Creek Municipal Authority
- Del Rio
- El Paso County Tornillo WCID
- Galveston County WCID
- Hempstead
- Jonah Special Utility District
- Laguna Madre Water District
- League City
- Aqua Water Supply Corporation
- Brady
- Combes
- Donna
- Edinburg
- Fairfield
- Groesbeck
- Harris County MUD 188
- Hewitt
- Kempner WSC
- La Villa
- Liberty Hill
- Marfa

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| ▪ North Fort Bend Water Authority | ▪ Marble Falls | ▪ New Braunfels |
| ▪ Port of Houston Authority | ▪ Mercedes | ▪ Port Arthur |
| ▪ Robinson | ▪ Rockport | ▪ Raymondville |
| ▪ Schertz | ▪ Paris | ▪ San Juan |
| ▪ Schertz Seguin Local Govt Corp. | ▪ Primera | ▪ Selma |
| ▪ Tomball | ▪ Robstown | ▪ Southmost Reg. Water Authority |
| ▪ Waller | ▪ Seguin | ▪ Venus |
| ▪ Webb County | ▪ Sonora | ▪ Wells Branch MUD |
| ▪ Yancey Water Supply Corporation | ▪ Troup | ▪ West University Place |
| | ▪ West Harris Co. Reg. Water Auth | ▪ Winona |
| | ▪ Whitehouse | |

Arizona

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|--|-------------------|-----------------------------------|
| ▪ Bisbee | ▪ Buckeye | ▪ Camp Verde Sanitary District |
| ▪ Carefree | ▪ Casa Grande | ▪ Chino Valley |
| ▪ Chloride Domestic Water Imp District | ▪ Clarkdale | ▪ Clifton |
| ▪ Cottonwood | ▪ Douglas | ▪ Eagar |
| ▪ Eloy | ▪ Florence | ▪ Flowing Wells Improvement Dist. |
| ▪ Goodyear | ▪ Holbrook | ▪ Jerome |
| ▪ Marana | ▪ Miami | ▪ Nogales |
| ▪ Oro Valley | ▪ Patagonia | ▪ Payson |
| ▪ Prescott | ▪ Prescott Valley | ▪ Quartzsite |
| ▪ Queen Creek | ▪ Safford | ▪ San Luis |
| ▪ Show Low | ▪ Somerton | ▪ Tombstone |
| ▪ Tonto Village DWID | ▪ Wellton | ▪ Willcox |
| ▪ Winslow | ▪ Tucson Water | |
| | ▪ Yuma | |

Arkansas

- | | | |
|--|--------------------------|-----------------------|
| ▪ Bryant | ▪ Conway | ▪ Hot Springs |
| ▪ North Little Rock Wastewater Utility | ▪ Greenbrier | ▪ Hot Springs Village |
| ▪ Community Water System | ▪ Russellville | |
| | ▪ Benton Washington RPWA | |

Oklahoma

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|-----------|---------|-------------|
| ▪ Ada | ▪ Altus | ▪ Chickasha |
| ▪ Edmond | ▪ Miami | ▪ Pryor |
| ▪ Lindsay | | |

Stormwater – Rate Studies and Long-Term Financial Plans

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| ▪ Hot Springs, AR | ▪ Hewitt, TX | ▪ Bryant, AR |
| ▪ Balch Springs, TX | ▪ Coppell, TX | ▪ San Marcos, TX |
| ▪ Prescott Valley, AZ | | |

Solid Waste – Rate Studies and Long-Term Financial Plans

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| ▪ Duncanville, TX | ▪ Mercedes, TX | ▪ Goodyear, AZ |
| ▪ Frisco, TX | ▪ San Luis, AZ | ▪ Altus, OK |
| ▪ Hewitt, TX | ▪ Somerton, AZ | ▪ Miami, OK |

Impact Fee Studies

- E. Medina Co. Special Utility Dist, TX
- Harlingen, TX
- Los Fresnos, TX
- Seguin, TX
- Wellton, AZ
- Yuma, AZ
- Cibolo Creek Municipal Auth., TX
- Laguna Madre Water District, TX
- Marble Falls, TX
- San Luis, AZ
- Prescott, AZ
- Hot Springs, AR
- Crystal Clear SUD, TX
- Liberty Hill, TX
- Mesquite, TX
- Marana, AZ
- Prescott Valley, AZ

CCN Valuations

- PUC Texas – 30 CCN Valuations
- Avondale, AZ
- Bolivar WSC
- Bullhead City, AZ
- Buckeye, AZ
- Casa Grande, AZ (private)
- Chino Valley, AZ
- Cottonwood, AZ
- Clarkdale, AZ
- Denton, TX
- Florence, AZ
- Marilee SUD – 2 parcels
- Marana, AZ
- Pine Strawberry Water Imp District, AZ
- Prescott, AZ
- Prescott Valley, AZ
- Queen Creek, AZ
- Show Low, AZ
- Aubrey, TX
- Huffines Development
- Arlington, TX
- Celina, TX
- Forney Lake WSC, TX
- Gunter, TX
- Kempner WSC, TX
- Lancaster, TX
- Taylor, TX
- Whitehouse, TX
- Van Alstyne, TX
- Rockwall, TX
- Trinity Water Reserve, TX
- North Chicago, IL
- North Little Rock WWU, AR

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Expert Witness Testimony

Mr. Jackson has served as an expert witness in over 20 cases before state court, federal court and Public Utility Commissions.

City of Arlington, TX – Seven separate cost of service analyses and testimony in wholesale contract rate proceedings before TNRCC. Largest ongoing wastewater rate dispute in Texas history, 1990-1994.

Cameron County Fresh Water Supply District No. 1 vs. Town of South Padre Island (TNRCC Docket 30346-W) – Expert testimony on reasonableness of rate structure, 1992.

Cameron County Fresh Water Supply District No. 1 vs. Sheraton Hotel/Outdoor Resorts (TNRCC Docket 95-0432-UCR) – Expert testimony on reasonableness of rate structure, 1993.

Laguna Madre Water District (PUC Docket 49154) – Expert testimony on the reasonableness of the District's raw water rate -- 2019.

City of Celina, TX (SOAH Docket 2003-0762-DIS) – Expert testimony on the proposed creation of a Municipal Utility District, 2004.

City of Celina, TX (PUC Docket No. 49225) – Expert testimony on the reasonableness of outside city limit rates – 2020.

City of Leander, TX (PUC Docket No. 53063) – Expert testimony on the reasonableness of outside city limit rates – 2023.

East Medina County Special Utility District (SOAH Docket 582-02-1255) – Expert testimony on CCN application, 2003.

East Medina County Special Utility District (SOAH Docket 582-04-1012) – Expert testimony on CCN application, 2004.

City of Karnes City, TX – Expert testimony on valuation of CCN before the Texas Commission on Environmental Quality, 2009.

City of Princeton, TX (SOAH Docket 582-06-1641 and TCEQ Docket 2006-0044-UCR) – Expert testimony

on ability to serve proposed service territory, 2007.

Town of Little Elm, TX (SOAH Docket 582-01-1618) – Expert testimony on reasonableness of rate structure, 2001.

Schertz Seguin Local Government Corporation – Expert testimony addressing application of San Antonio Water System for groundwater permits for Gonzalez County UWCD, 2009.

City of Ruidoso, NM – Expert testimony on reasonableness of Wastewater Rates, 2010.

City of Hot Springs, AR – Expert witness testimony on Reasonableness of Stormwater Rates, 2010.

Dallas County Water Control and Improvement District No. 6 (TNRCC Docket 95-0295-MWD) – Hearing on the merits for proposed wastewater treatment plant permit, 1995.

Commonwealth Utilities Corporation Saipan -- Expert testimony before Commonwealth Public Utilities Commission on reasonableness of rate structure, 2010-2015.

City of Mesquite, Texas vs. Southwestern Bell Telephone Company (No. 3-89-0115-T, U.S. Federal Court Northern Texas) -- 18 year estimate of revenues excluded from municipal franchise fees by SWB. Expert testimony on SWB accounting and franchise policies and Discovery disputes, 1991-1995.

City of Port Arthur, et. al., vs. Southwestern Bell Telephone Company (No. D-142,176, 136th Judicial District Court of Beaumont, Texas) -- 20 year estimate of revenues excluded from municipal franchise fees by SWB. Expert testimony on SWB accounting and franchise policies. 1993-1995.

Southwestern Bell Telephone Company vs. City of Arlington, Texas (No. 3:98-CV-0844-X, U.S. Federal Court Northern Texas) -- 15 year estimate of access revenues excluded from municipal franchise fees by SWB. Expert testimony on SWB accounting and franchise policies, 1996.

Metro-Link Telecom vs. Southwestern Bell Telephone Company (No. 89-CV-0240, 56th Judicial District Court Galveston County Texas) -- 20 year pro forma model calculating lost revenue from the cancellation of a trunk line leasing contract.

Complaint of the City of Denton against GTE Southwest, Inc. (PUC Docket 14152), 1994.

GTE vs. City of Denton (No. 95-50259-367, 367th Judicial District Court of Denton County, Texas) -- 10 year estimate of revenues excluded from municipal franchise fees by GTE, 1994-1996.

MAS vs. City of Denton, Texas (No. 99-50263-367, Judicial District Court of Denton County, Texas) – Testimony on reasonableness of franchise fee payment calculations.

Telecommunications

City of Dallas, TX – Forecast of economic and financial construction and non-construction damages resulting from franchise's failure to fulfill terms of agreement, 2004

City of Dallas, TX ---Financial evaluation and forecast of alternative wireless services contracts, 2005.

City of Dallas, TX --Evaluation and advice concerning VOIP contract with SBC, 2003

Voice Web Corporation-- Financial forecast and strategic plan for CLEC development, 2001

United Telephone of Ohio -- Pro forma forecast model forecasting the impact on financial statements of proposed changes in state telecommunications regulatory structures. Model was used as the basis for privatization bids for Argentine and Puerto Rican Telephone Companies, 1988.

Bonneville Power Administration – Evaluation and financial forecast of long-term fiber optic leasing operation, 1999.

Bonneville Power Administration – Economics of Fiber Analysis, 1999.

City of Portland, Oregon --Municipal Franchise Fee Review, 2000.

US West, Inc. – Valuation study and financial forecast of headquarters operation. Used as basis for Partner's allocated cost testimony before the Public Utility Commission in Washington and Utah.

Star-Tel -- Estimate of revenues lost due to rival's unfair business practices, 1995.

Cities of Denton and Carrollton, Texas -- Review of municipal franchise fee payments by GTE, 1994-1996.

Winstar Gateway Network -- forecast of average lifespan per ANI for specific customer classes.

Advisory Commission on State Emergency Communications -- Review of E911 Equalization Surcharge Payments by AT&T, ATC Satelco, and Lake Dallas Telephone Company.

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Northern Telecom -- Projection of potential revenue generated from the long-term lease of DMS-100 switching units to Pacific Bell.

Publications/Presentations/Seminars

- ***Rainbow Bridge (fiction)*** – Mirador Publishing, 2020. Winner, 2021 Feathered Quill Silver Award for Animal-based literature; 2021 National Indie Excellence Award Finalist; 2023 Book Excellence Award Finalist
- ***The Forgotten Men (fiction)*** – Mediaguruz Publishing, 2012.
- *Raising Water and Wastewater Rates – How to Maximize Revenues and Minimize Headaches* – Arizona Small Utilities Association, August 2002; Texas Section AWWA, April 2003
- *Wholesale Providers and the Duty to Serve: A Case Study* – Water Environment Federation, September 1996.
- *Lease vs. Purchase – A Guideline for the Public Sector* – Texas Town and City, March 1998•.
- *An Introduction to Lease vs. Purchase* – Texas City Managers Association – May 1998.
- *Technische Universiteit Delft* – Delft Netherlands -- Annual Infrastructure Conference – May 2000, 2001.
- *The US Water Industry – A Study in the Limits of Privatization* -- Technische Universiteit Delft – Delft Netherlands – March 2007.
- *The New Information Economy: Opportunity or Threat to the Rio Grande Valley?* – Rio Grande Valley Economic Summit -- Oct 2000.
- *The Financial Benefits of Regionalization – A Case Study* – Texas Water Development Symposium – September 2010.
- *Developing Conservation Water Rates Without Sacrificing Revenue* – TWCA Conference, San Antonio Texas, October 2012.
- *Water Rates – Challenges for Pacific Utilities* – Pacific Water and Wastes Conference, American Samoa, September 2014.
- *Water Rate Increases – Meeting the Needs of Arizona Utilities* – NAMWUA Conference – May 2025
- *Water Rates – Challenges for Arizona Utilities* – GFOAZ Conference, August 2023.