

# DANIEL S. DANE, CPA

## President & Vice-Chair

### Expert in Utility Regulation, Financial Advisory, Market Analysis & Resource Planning, Litigation

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Mr. Dane has over twenty years of experience in the energy and financial services industries providing advisory services to power companies, natural gas pipelines, and local gas distribution companies in the areas of regulation and ratemaking, litigation support, generating asset divestitures, valuation, financial statement audits and analysis, and the examination of financial reporting systems and controls. He has also provided expert testimony on regulated ratemaking matters for investor- and provincially-owned utilities, including revenue requirements, the cost of capital, capital structure, lead-lag studies/cash working capital, and rate base development.

Mr. Dane has developed fairness opinions to Boards of Directors of companies entering into asset purchases and sales. He has led valuation modeling on multiple energy-related valuation assignments using the Income Approach, Cost Approach, and Sales Comparison Approach.

Mr. Dane has an MBA from Boston College, a BA in Economics from Colgate University, and is a certified public accountant.



### Contact

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### Education

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M.B.A., Boston College

B.A., Colgate University

### Testified Before

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Various State Public Utility Commissions

Nova Scotia Utility Board

Ontario Energy Board