



GERALD W. TUCKER CPA (Inactive)

Specialist Consultant

Areas of Expertise

- Management Consulting
- Prudence Analysis and Audit
- Execution Management
- Forensic Cost Accounting
- Accounting and Finance
- Power Sales Agreement
- Damage Calculation
- Fraud/Abuse/Waste
- Claims Analysis/Negotiation

Professional Experience

Mr. Tucker is a Pegasus Global Holdings, Inc. Specialist Consultant and provides assistance in accounting and financial matters for regulated utilities, management audit services for utility systems and cost damage quantification services in utility and construction projects. Projects have included numerous significant public facilities including roadway and bridge projects, nuclear power plants, fossil power plants and chemical refinery projects both in the United States and internationally. Mr. Tucker has performed reviews of financial management and accounting practices as part of Pegasus-Global's comprehensive management audits for various state and government agencies including:

- Management audits for the British Columbia Ministry of Transportation
- Cost and Management Audit for the Asheville North Carolina Water Authority
- Cost of service and cost allocation analyses for numerous electric and gas utilities located in the southern United States
- Bond default and cost analysis associated with the Washington Public Power Supply System

On management consulting engagements, he has provided extensive hands-on analysis for clients on the application and process of ratemaking in the regulated environment, reporting on financial information, cost allocation to all levels of regulatory authority, and public and private company cost accounting, and auditing issues. Mr. Tucker uniquely provides Pegasus-Global's clients with management expertise in all phases of the regulated utility industry, including reporting to the SEC, federal and state regulatory bodies. Mr. Tucker's experience includes development and application Cost of Service calculations and Cost Allocation for operating utilities in support of rate applications. In addition to these activities in support of rate applications, Mr. Tucker has negotiated both power sales agreements and the per year revenue of physical facilities.

Through the use of strategic advice and evaluations of project records, problems such as cost overruns and damages, cost analysis included assessment of damages associated with delays, disruptions relating to areas of manpower, costs and increased work scope; can be minimized or alleviated. Mr. Tucker has extensive hands-on analysis in the areas of construction cost auditing, forensic cost accounting, damages quantification analyses, cost allocation reviews and accounting financial management process reviews.

Prior to becoming a Specialist Consultant with Pegasus-Global, Mr. Tucker held the position of Vice President and Chief Financial Officer of The Nielsen-Wurster Group, Inc, an international management firm which specialized in management consulting, risk management and dispute resolution.

Prior to joining Nielsen-Wurster, Mr. Tucker's experience included the Controller for Central Power and Light Company (a \$1 billion annual revenue electric utility with \$3.5 billion in assets). In the position of Controller, Mr. Tucker was responsible for all accounting functions including tax, property, general and financial, budgets and payroll. The duties included reporting to the Securities and Exchange Commission and

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Federal Energy Regulatory Commission (FERC), as well as primary responsibility for all rate filings in the retail and wholesale jurisdictions. The Department consisted of approximately 80 professional and clerical employees.

• Registrations and Certifications

- Certified Public Accountant (Inactive)

Education and Courses

- B.A., Accounting, University of Arkansas, Fayetteville, Arkansas

Memberships

- American Institute of Certified Public Accountants
- Texas Society of Certified Public Accountants

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<i>GERALD W. TUCKER</i> <i>Representative Engagement Experience</i>		
Industry	Type	Project Name
Power	Nuclear	Salem and Hope Creek Nuclear Power Plants, United States (New Jersey)
Power	Nuclear	Cooper Nuclear Station, United States (Iowa, Nebraska)
Power	Nuclear	South Texas Nuclear Plant, United States (Texas)
Power	Nuclear	Shoreham Nuclear Plant, United States (New York)
Power	Nuclear	Salem Nuclear Plant, United States, (Pennsylvania)
Power	Nuclear	Washington Public Power Nuclear Plant, United States (Washington)
Power	Nuclear	Vogtle 3 & 4, United States (GA)
Power	Cogeneration/ Combined Cycle/Fossil Fuel	Kansas City Light and Power, Iantan 1, United States (MO)
Power	Cogeneration/ Combined Cycle/Fossil Fuel	Reid Gardener 4 United States, (Washington)
Power	Cogeneration/ Combined Cycle/Fossil Fuel	Merilectrica Power Plant, Colombia
Power	Cogeneration/ Combined Cycle/Fossil Fuel	Rabigh Project Combined Cycle Power Plant, Saudi Arabia
Power	Cogeneration/ Combined Cycle/Fossil Fuel	Dearborn Power Plant, United States (Michigan)
Power	Cogeneration/ Combined Cycle/Fossil Fuel	Paiton Units 7 & 8, Indonesia (Jakarta)
Power	Cogeneration/ Combined Cycle/Fossil Fuel	Engineering Design Group, United States, (Oklahoma)

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Industry	Type	Project Name
Power	Cogeneration/ Combined Cycle/Fossil Fuel	Sacramento Municipal Utility District (Cosumnes Power Plant), United States, (California)
Power	Hydro-Electric	Casecnan Multi-Purpose Project, Philippines
Infrastructure / Transportation	Roadways	Texas Department of Transportation, United States (Texas)
Infrastructure / Transportation	Roadways	State Highway U.S. 290 Travis County, United States (Texas)
Infrastructure / Transportation	Roadways	Mississippi Department of Transportation, United States (Mississippi)
Infrastructure / Transportation	Roadways	Vancouver Island Highway, Canada (Vancouver)
Infrastructure / Transportation	Rail	Shaw Metro Station, United States (Washington)
Industrial / Process	Oil / Gas	Oman LNG Project, Oman
Industrial / Process	Process Facility	Campbell Soup Facility, United States, (California)
Buildings	Educational Facilities	Dormitory Authority of New York, United States (New York)