

FEDERAL ENERGY REGULATORY COMMISSION
Office of Enforcement
Washington, D.C. 20426

In Reply Refer To:
Office of Enforcement
Docket No. AC09-27-000
March 9, 2009

Strategies 360
Attention: Mr. Christopher Harris
Counsel for IMCORP
3300 M Street N.W.
Unit 202
Washington, DC 20007

Dear Mr. Harris:

This is in response to your December 23, 2008 letter, filed on behalf of IMCORP, requesting confirmation that the cost of underground cable assessment technology may be capitalized when it is used in connection with rehabilitation projects to extend the useful life of an underground cable system.

The cost of underground electric cable assessments may be capitalized subsequent to the determination that a one-time major rehabilitation project must be undertaken and that the project will extend the overall electric cable system's useful life beyond the original estimated service life, as discussed below.

Background

Based on the Commission's Notice of Proposed Accounting Release in Docket No. AI05-1-000 (Notice)¹, IMCORP notes that the Commission's accounting rules state that testing costs incurred as part of ongoing inspection and maintenance program do not meet the capitalization criteria. However, IMCORP seeks confirmation that when testing costs are incurred to extend the useful life of

¹ *Accounting for Pipeline Assessment Costs, Notice of Proposed Accounting Release*, Docket No. AI05-1-000 (November 5, 2004), 69 *Fed. Reg.* 67,727 (November 19, 2004). The proposed accounting release provided accounting guidance on the costs of performing pipeline assessment techniques like smart pigging, hydrostatic testing, and direct assessment.

the system in the context of a one-time rehabilitation program that such costs are properly capitalized, as illustrated in Example No. 3 of the Notice.

Example No. 3 of the Notice illustrates the proper accounting for a pipeline company that previously received approval to capitalize hydrostatic testing and smart pigging costs when the work was done in connection with a major rehabilitation project involving significant replacements and modifications of facilities. The rehabilitation project in this example significantly extended the overall pipeline system's useful life. The example concluded that a company would be allowed to capitalize assessment costs related to the rehabilitation project, if it has in place appropriate internal controls for distinguishing between costs incurred related to ongoing assessment activities and costs that are a part of the rehabilitation project.

Discussion

Under the requirements of the Commission's Uniform System of Accounts, costs incurred to inspect, test, and report on the condition of existing plant to determine the need for repairs or replacements and testing the adequacy of repairs made are recognized as maintenance expense.² Additionally, costs incurred as part of an ongoing inspection and testing or maintenance program are recognized as maintenance expense.

The Chief Accountant, however, has permitted natural gas companies to capitalize pipeline assessment costs when the work was done in connection major rehabilitation projects involving significant replacements and modifications of facilities.³ These rehabilitation projects extended the overall pipeline system's useful life and serviceability. Capitalization of pipeline assessment costs in these instances was permitted on the conceptual basis that future accounting periods would be benefited and that these assessment costs were not associated with any ongoing maintenance programs. Example No. 3 of the Notice illustrates how to apply these accounting principles to capitalize and expense pipeline testing costs. These principles may also be applied to assessments of underground electrical power cable systems.

² See 18 C.F.R. Part 101, Operating Expense Instruction No. 2 (Item 2) (2008).

³ See Northwest Pipeline Corporation, Docket No. AC94-149-000 (April 30, 1996)(unpublished letter order).

Underground electric cable assessments test and report on the condition of existing underground cable to determine the need for repair or replacement and should normally be recognized as maintenance expense. However, cable assessment costs may be capitalized when the assessments are a part of a one-time major rehabilitation project of an electric cable system that results in significant repairs and replacements. Such rehabilitation projects also significantly enhance and increase the life of the electric cable system beyond its original useful life. Cable assessment costs permitted to be capitalized are those incurred subsequent to determining the need for a major rehabilitation program.⁴ The purpose of these capitalized cable assessments would generally be to determine the specific location of underground cables that need to be repaired or replaced.⁵

Further, an electric utility undergoing a major rehabilitation program must have in place the appropriate internal controls to distinguish between costs incurred related to ongoing assessment activities and those assessment costs that are part of a rehabilitation project. Finally, a utility must, at a minimum, have controls in place that clearly define the scope of the rehabilitation project, separately budget for the project as a capital item, provide for a projected completion date for the project and adequately set forth how costs are assigned to construction projects.

The Commission delegated authority to act on this matter to the Director of the Office of Enforcement under 18 C.F.R. § 375.311 (2008). This letter order constitutes final agency action. Your company may file a request for rehearing with the Commission within 30 days of the date of this order under 18 C.F.R. § 385.713 (2008).

Sincerely,

Scott P. Molony
Chief Accountant

⁴ Evidence supporting the need for a major underground rehabilitation project includes, but is not limited to, a history of routine failures throughout an underground cable system, a significant amount of underground cable lines that are at the end of their service lives, or results from assessment activities revealing significant amounts of defective cable.

⁵ In contrast, cable assessments done with the intent of determining whether a rehabilitation project is needed are expensed as incurred.

**CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
PUC DOCKET NO. 44572
SOAH DOCKET NO. 473-15-3257**

**GULF COAST COALITION OF CITIES
REQUEST NO.: GCCC02-10**

QUESTION:

Refer to the Direct Testimony of David Baker, Exhibits DEB-2 through DEB-6. Please identify each project that was initiated as a result of the underground cable assessment program and describe how the project significantly enhanced and increased the life of the cable system beyond its original useful life.

ANSWER:

Refer to GCCC02-08. Discharge and other issues that are noted during the cable assessment process have a high probability of future failure. Typically, once a cable fails, the entire span is replaced.

By identifying weak points, such as faulty terminations, etc., the terminations can be replaced, thereby mitigating future failures, and extending the life of the asset. Approximately 25% of the cables tested were able to have on-site remediation, thus mitigating a probable failure and extending the life of the cable. These onsite remediation dollars are captured in project "ABCA".

When onsite remediation cannot be performed and the span requires replacement, the associated costs are captured in project "AB2S".

SPONSOR:
David Baker

RESPONSIVE DOCUMENTS:
None

SOAH DOCKET NO. 473-15-3257
PUC DOCKET NO. 44572

APPLICATION OF CENTERPOINT § BEFORE THE STATE OFFICE
ENERGY HOUSTON ELECTRIC, LLC §
FOR APPROVAL OF A DISTRIBUTION § OF
COST RECOVERY FACTOR §
PURSUANT TO P.U.C. SUBST. R. 25.243 § ADMINISTRATIVE HEARINGS

**AFFIDAVIT OF CHRISTOPHER L. BREWSTER
RELATED TO THE RATE CASE EXPENSES OF
THE GULF COAST COALITION OF CITIES**

STATE OF TEXAS §
§
COUNTY OF TRAVIS §

BEFORE ME, the undersigned authority, on this day personally appeared Christopher L. Brewster who being by me first duly sworn, on oath deposed and said the following:

1. My name is Christopher L. Brewster. I am a principal with the law firm of Lloyd Gosselink Rochelle and Townsend, P.C. (“Lloyd Gosselink”) and lead counsel for the Gulf Coast Coalition of Cities (“GCCC”) in Docket No. 44572. I have addressed and participated in utility matters since 2003, starting at the Public Utility Commission of Texas (“PUC” or “Commission”). Since leaving the PUC in 2006, I have represented entities before the PUC for over nine years. I have represented municipalities in numerous ratemaking proceedings since 2006.

2. I am familiar with the work performed by Lloyd Gosselink and the technical consultants on behalf of GCCC in connection with Docket No. 44572 concerning the *Application of CenterPoint Energy Houston Electric, LLC for Approval of a Distribution Cost Recovery Factor Pursuant to P.U.C. Subst. R. 25.243*. I am over the age of 18 years and am not disqualified from making this affidavit. My statements are true and correct.

3. I have reviewed the billings of Lloyd Gosselink submitted to GCCC for legal services performed in Docket No. 44572. I affirm that those billings accurately reflect the time spent and expenditures incurred by Lloyd Gosselink on GCCC's behalf. Those billings were accurately calculated before they were tendered, and there was no double billing. None of the charges billed to GCCC have been recovered through reimbursement for other expenses. The expenses charged were associated with the review of CenterPoint Energy Houston Electric, LLC's ("CenterPoint" or "Company") proposed distribution cost recovery factor ("DCRF") in Docket No. 44572 and were necessary to advise GCCC and accomplish tasks in this proceeding. Total rate case expenses (inclusive of legal fees, consultant charges, and other expenses) for Docket No. 44572 are summarized in the chart attached to this affidavit as Attachment A.

4. For the period March 2015 through April 2015, Lloyd Gosselink requests approval of \$8,560.83 for legal services in Docket No. 44572. This figure includes legal fees and expenses. The fees and expenses incurred through April 30, 2015 were necessary to: advise GCCC on the Company's proposed DCRF, review the application, identify issues, retain and work with consultants, engage in discovery, participate in settlement discussions, and review testimony.

5. Invoices from Lloyd Gosselink also include fees and expenses incurred charges from ReSolved Energy Consulting, LLC for consulting work performed by Karl Nalepa and his assistant in the amount of \$6,589.00. Mr. Nalepa is President of ReSolved Energy Consulting, LLC, an independent utility consulting company. Mr. Nalepa has testified before the Commission on many prior occasions. The hourly rates for Mr. Nalepa and his assistant in Docket No. 44572 were \$260 and \$225, respectively. These are the same or similar hourly rates charged other clients for comparable services during the same time period. Mr. Nalepa and his

assistant reviewed the Company's filings in Docket No. 44572, identified issues, and engaged in discovery.

6. So that duplication of effort was minimized where possible, GCCC coordinated its activities with the City of Houston ("COH") and the Texas Coast Utilities Coalition ("TCUC"). GCCC, TCUC, and COH discussed the issues presented by CenterPoint's application in this case and divided the issues to be explored among the city coalitions. I monitored the progress of these issues and communicated with counsel for the city coalitions as issues arose.

7. The attorney's hourly rates of \$165-\$325, upon which the billings are based, are the same hourly rates charged other clients for comparable services during the same time period. Our firm's rates are at the lower end of the range compared to the rates charged by other lawyers with similar experience providing similar services. The hours spent to perform the tasks assigned to Lloyd Gosselink were necessary to complete those tasks in a professional manner and on a timely basis. My experience in participating in utility rate cases at the PUC aid in our efforts to keep rate case expenses reasonable. Additionally, Lloyd Gosselink minimized rate case expenses by using associates and paralegals where possible to take advantage of lower billing rates.

8. The invoices submitted by Lloyd Gosselink include a description of services performed and time expended on each activity. The invoices for Docket No. 44572 are attached to this filing as Attachment B and have been submitted to Commission Staff and CenterPoint, and are available for review by other parties. Lloyd Gosselink has documented all charges with time sheets, invoices, and records. The documentation in this case is similar to that provided in many previous rate cases at the PUC.

9. Consistent with P.U.C. SUBST. R. 25.245(b)(6), GCCC and its consultants recorded time spent on this matter by issue category. Time entries on the attached invoices indicate the issue subject matter of each entry, if such is not apparent from the time entry itself.

10. The issues addressed by GCCC each have a reasonable basis in law, policy, or fact. GCCC's attorneys reviewed the relevant law and PUC rule provisions to ensure that the issues raised by GCCC's case were reasonably grounded and relevant to this matter.

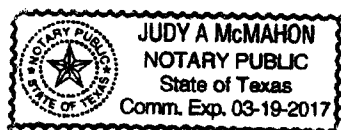
11. This case presented novel issues as it is one of the first DCRF cases, and the first for an ERCOT utility. As a result, it presented additional complexity for a case of its size and scope.

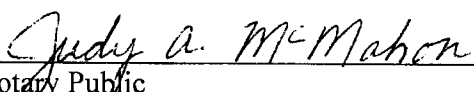
12. Neither Lloyd Gosselink nor any consultants for GCCC have charged for luxury items, including first-class airfare, limousine service, entertainment, or alcoholic beverages. No meals were charged in excess of \$25 per person, and no individual billed for more than 12 hours per day.

13. The total amount requested for rate case expenses through April 2015 in the amount of \$15,149.83 for Docket No. 44572 is reasonable given the complexity of the case and the nature of GCCC's analysis in this matter. I will submit additional affidavits and invoices in future months as this matter proceeds.


CHRISTOPHER L. BREWSTER

SUBSCRIBED AND SWORN TO BEFORE ME, the undersigned authority, on this 27th day of May, 2015.




Notary Public

Attachment A to Affidavit - Docket No. 44572 - CenterPoint 2015 DCRF
 GCCC's Rate Case Expense Tracking

	Invoice Date	Invoice No.	Billing Period	Through Period	Invoice Amount	Total Billed to Date	
Lloyd Gosselink	4/13/15	97463859	3/1/15	3/31/15	\$907.60	\$907.60	
	5/12/15	97464750	4/1/15	4/30/15	\$8,230.73	\$9,138.33	
						Total LG:	\$9,138.33
						As Adjusted:	\$8,560.83
Resolved Energy Consulting, LLC	5/6/15	3557	4/1/15	4/30/15	\$6,589.00	\$6,589.00	
						Total Resolved:	\$6,589.00
LG + Consultant	4/13/15	97463859	3/1/15	3/31/15	\$907.60	\$907.60	
	5/12/15	97464750	4/1/15	4/30/15	\$14,819.73	\$15,727.33	
						LG + Consultant Total:	\$15,727.33
						As Adjusted:	\$15,149.83

April 13, 2015

Gulf Coast Coalition of Cities
Attn Caroline Kelley
City of Missouri City
1522 Texas Parkway
Missouri City, TX USA 77489



Invoice: 97463859
Client: 1720
Matter: 27
Billing Attorney: CLB

INVOICE SUMMARY

For professional services and disbursements rendered through March 31, 2015:

RE: CenterPoint 2015.DCRF Filing

Professional Services	\$ 907.50
Total Disbursements	<u> \$.10</u>
TOTAL THIS INVOICE	\$ 907.60

Lloyd Gosselink Rochelle & Townsend, P.C.

Gulf Coast Coalition of Cities
CenterPoint 2015 DCRF Filing
I.D.1720-27-CLB

April 13, 2015
Invoice: 97463859

PROFESSIONAL SERVICES RENDERED

Date	Atty	Description Of Services Rendered	Hours
3/27/15	HMW	Read initial briefs in GUD No. 10106 and research GURA 103.023.	3.50
3/30/15	HMW	Draft motion to intervene.	2.00

TOTAL PROFESSIONAL SERVICES \$ 907.50

SUMMARY OF PROFESSIONAL SERVICES

Name	Staff Level	Hours	Rate	Total
Hannah M Wilchar	Associate	5.50	165.00	907.50
TOTALS		5.50		\$ 907.50

DISBURSEMENTS

Date	Description	Amount
	Photocopying	.10

TOTAL DISBURSEMENTS \$.10

TOTAL THIS INVOICE \$ 907.60

CREDIT TO BE ISSUED IN BILL
FOR MAY TIME

Chris Patten

Doc Name	Doc Value	Doc Desc	Unit	Printer	Document Name	Date Filled	Printer Name	Computer Name	Comments	Page Size	Page Width	Page Height	Copies	Duplex	Pages per Sheet	Copies per Sheet	Total Units

Total black and white copies 1

1 copies x .10/black and white = **\$.10**

1720-27 Photocopies



816 Congress Avenue, Suite 1900
Austin, Texas 78701
Telephone: (512) 322-5800
Facsimile: (512) 472-0532
www.lglawfirm.com

May 12, 2015

Gulf Coast Coalition of Cities
Attn Caroline Kelley
City of Missouri City
1522 Texas Parkway
Missouri City, TX USA 77489

 **COPY**

Invoice: 97464750
Client: 1720
Matter: 27
Billing Attorney: CLB

INVOICE SUMMARY

For professional services and disbursements rendered through April 30, 2015:

RE: CenterPoint 2015 DCRF Filing

Professional Services	\$ 8,105.00
Total Disbursements	<u>\$ 6,714.73</u>
TOTAL THIS INVOICE	\$ 14,819.73
Previous Balance	<u>\$ 907.60</u>
TOTAL BALANCE DUE	<u>\$ 15,727.33</u>

Lloyd Gosselink Rochelle & Townsend, P.C.

Gulf Coast Coalition of Cities
CenterPoint 2015 DCRF Filing
I.D.1720-27-CLB

May 12, 2015
Invoice: 97464750

PROFESSIONAL SERVICES RENDERED

Date	Atty	Description Of Services Rendered	Hours
4/01/15	TLB	Meet with CenterPoint regarding DCRF filing; discuss with K. Nalepa (Administration).	1.00
4/01/15	CLB	Meeting with Company to preview filing (Administration).	.50
4/02/15	HMW	Research regarding previous CenterPoint rate cases that GCCC intervened in and the resulting savings to ratepayers.	3.60
4/06/15	TLB	Review DCRF filing; prepare and review engagement agreement; send client communication regarding filing (Administration).	1.60
4/06/15	HNW	Draft denial resolution, model staff report, and memo; draft consulting engagement agreement; case management (1.3 Administration/City Jurisdiction).	1.30
4/07/15	HMW	Research and draft DCRF procedural schedule (2.8 Administration).	2.80
4/08/15	TLB	Client call regarding filing, resolutions and consultants (Administration/City Jurisdiction).	.80
4/08/15	HMW	Conference call regarding status update (Administration/City Jurisdiction).	.30
4/08/15	HNW	Review Order of Referral and calendar deadlines (.5 Administration/City Jurisdiction).	.50
4/09/15	HNW	Review correspondence; review and calendar deadlines in Order No. 1; finalize consulting engagement agreement (.5 Administration/City Jurisdiction).	.50
4/10/15	TLB	Call with K. Nalepa regarding his review of application (Compliance with the Rule).	.50
4/13/15	HMW	Research issues in DCRF cases (0.3 Compliance with the Rule)	.30
4/14/15	HMW	Prepare GCCC's list of issues (2 Administration).	2.00
4/14/15	CLB	Review and revise engagement agreement for K. Nalepa (Administration).	.30
4/14/15	HNW	Case management; create attorney working notebook (.3 Administration/City Jurisdiction).	.30
4/15/15	CLB	Review tax issue and correspondence from K. Nalepa regarding same (Compliance with Rule); review lists of issues filed in case (Compliance with Rule).	.80
4/15/15	HNW	Assist with preparation of list of issues; forward recent filings to attorneys (.7 Administration/City Jurisdiction)	.70
4/16/15	HNW	Case management. (.2 Administration/City Jurisdiction)	.20
4/20/15	HMW	Review CNP's application (3.0 Compliance with Rule).	3.00
4/20/15	CLB	Prepare for and attend prehearing conference; discuss coordination of litigation with city intervenor groups (Administration); correspondence regarding same with witnesses and team (Administration).	2.20
4/21/15	TLB	Prepare for, travel to and attend Sugar Land council meeting regarding DCRF resolution.	3.80
4/21/15	HMW	Review CNP's application (3.0 Compliance with Rule).	3.00
4/22/15	HNW	Review Order No. 2 and calendar deadlines (.5 Administration/City Jurisdiction).	.50
4/23/15	CLB	Review City of Houston RFIs (Compliance with the Rule).	.40

Lloyd Gosselink Rochelle & Townsend, P.C.

Gulf Coast Coalition of Cities
CenterPoint 2015 DCRF Filing
I.D.1720-27-CLB

May 12, 2015
Invoice: 97464750

Date	Atty	Description Of Services Rendered	Hours
4/23/15	HNW	Assist with preparation of discovery questions (0.2 Administration/City Jurisdiction).	.20
4/24/15	HMW	Review CNP's application, draft preliminary order, and Houston's first set of requests for information (3.0 Administration); teleconference with all parties regarding identified issues and what party is handling each issue (.5 Administration); discuss GCCC's issues with K. Nalepa and to prepare for a technical conference (.5 Administration).	4.00
4/24/15	CLB	Telephone call with city intervenors to discuss issue split (Rate Case Expenses); teleconference with parties.	.90
4/27/15	CLB	Discuss issues in case with K. Nalepa; review TCUC discovery questions (Compliance with Rule).	1.00
4/27/15	HNW	Review incoming denial resolutions and update tracking chart (0.3 Administration/City Jurisdiction).	.30
4/28/15	HNW	Calendar deadlines; review incoming denial resolutions and update tracking chart (0.4 Administration/City Jurisdiction).	.40
4/30/15	HNW	Case management; review incoming denial resolutions and update tracking chart (0.2 Administration/City Jurisdiction).	.20

TOTAL PROFESSIONAL SERVICES**\$ 8,105.00****SUMMARY OF PROFESSIONAL SERVICES**

Name	Staff Level	Hours	Rate	Total
Thomas L Brocato	Principal	7.70	325.00	2,502.50
Chris L Brewster	Principal	6.10	300.00	1,830.00
Hannah M Wilchar	Associate	19.00	165.00	3,135.00
Holly N Whitehurst	Paralegal	5.10	125.00	637.50
TOTALS		37.90		\$ 8,105.00

DISBURSEMENTS

Date	Description	Amount
	Color Prints	3.00
4/21/15	Mileage Mileage - trip to Sugar Land to attend city council meeting - 325 miles.	93.43
	Photocopying	29.30
4/30/15	Consulting Services, ReSolved Energy Consulting, LLC, 5/6/2015, 3557 - For Services Rendered	6,589.00

TOTAL DISBURSEMENTS**\$ 6,714.73**

Attachment B

ATTACHMENT K

Lloyd Gosselink Rochelle & Townsend, P.C.

Gulf Coast Coalition of Cities
CenterPoint 2015 DCRF Filing
I.D.1720-27-CLB

May 12, 2015
Invoice: 97464750

TOTAL THIS INVOICE

\$ 14,819.73

Lloyd Gosselink Rochelle & Townsend, P.C.

Gulf Coast Coalition of Cities
CenterPoint 2015 DCRF Filing
I.D.1720-27-CLB

May 12, 2015
Invoice: 97464750

OUTSTANDING INVOICES

INVOICE NUMBER	DATE	INVOICE TOTAL	PAYMENTS RECEIVED	ENDING BALANCE
97463859	4/13/15	907.60	.00	907.60

Previous Balance	\$ 907.60
Balance Due This Invoice	<u>\$ 14,819.73</u>
TOTAL BALANCE DUE	<u>\$ 15,727.33</u>

ReSolved Energy Consulting, LLC

11044 Research Blvd., Suite A-420

Austin, Texas 78759

Phone (512) 331-4949

Invoice

DATE	INVOICE NUMBER
5/6/2015	3557

BILL TO
Thomas Brocato Lloyd Gosselink Rochelle & Townsend, PC 816 Congress Ave, # 1900 Austin, Tx 78701

DESCRIPTION	PROJECT		
	LG CEH DCRF		
	HOURS	RATE	AMOUNT
Consulting (K. Nalepa)	13.4	260.00	3,484.00
Consulting (B. Stemper)	13.8	225.00	3,105.00
Total Labor			6,589.00
Work Completed thru - April 30, 2015		TOTAL DUE	\$6,589.00

Monthly Recap

Karl Nalepa

Date	Task	Hours
April 6, 2015	Emails with T. Brocato on case issues. (0.2 Administration); Review DCRF filing. (0.3 Compliance with Rule)	0.50
April 7, 2015	Review filing. Emails with C. Brewster on case issues. (Compliance with Rule)	1.00
April 9, 2015	Review issues and preliminary findings with B. Stemper. (Compliance with Rule)	0.80
April 10, 2015	Call with T. Brocato and C. Brewster to discuss preliminary findings. (Compliance with Rule)	0.50
April 14, 2015	Review filing for additional issues. Research accounting changes. (Compliance with Rule)	1.30
April 15, 2015	Prepare and send issues update to T. Brocato. (Compliance with Rule)	0.50
April 17, 2015	Continue to evaluate filing. Research underground cabling assessment. (Compliance with Rule)	1.50
April 20, 2015	Emails with C. Brewster regarding procedural schedule. (0.2 Administration); Evaluate filing. (0.8 Compliance with Rule)	1.00
April 21, 2015	Evaluate filing. (Compliance with Rule)	0.80
April 22, 2015	Review TIEC discovery and case materials. Discuss analysis with B. Stemper. (Compliance with Rule)	1.00
April 23, 2015	Review City of Houston discovery. Prepare and send discovery and updated issues summary to T. Brocato. (Compliance with Rule)	1.50
April 24, 2015	Calls with H. Wilchar to discuss division of issues. (0.3 Administration); Work on issues. (0.5 Compliance with Rule)	0.80
April 27, 2015	Review draft TCUC discovery and call with C. Brewster to discuss. (Compliance with Rule)	0.70
April 28, 2015	Work on analysis of issues. (Compliance with Rule)	0.70
April 30, 2015	Call with C. Brewster to discuss division of issues. (0.3 Administration); Work on analysis. (0.5 Compliance with Rule)	0.80
		13.40

Monthly Recap

Bob Stemper

Date	Task	Hours
April 6, 2015	Review DCRF filing. (Compliance with Rule)	0.50
April 7, 2015	Review testimony and exhibits of M. Troxle. (Compliance with Rule)	1.50
April 8, 2015	Review testimony and exhibits of M. Troxle. (Compliance with Rule)	2.00
April 9, 2015	Review testimony and exhibits of M. Kirk. (Compliance with Rule)	2.70
April 10, 2015	Calculate alternative DCRF using Docket No. 38339 actual FIT and RÖR. (Compliance with Rule)	5.50
April 13, 2015	Document alternative DCRF calculation. (Compliance with Rule)	0.30
April 22, 2015	Review TIEC first data request and associated CEH schedule and workpapers relating to billing determinants. Review Cities DCRF calculation with K. Nalepa. (Compliance with Rule)	1.30
		13.80

Attachment B

ATTACHMENT K

Ferdinand	4/6/2015	OCE-MAIN	1720	27	1
Ferdinand	4/6/2015	OCE-MAIN	1720	27	1
Ferdinand	4/6/2015	OCE-MAIN	1720	27	4
Ferdinand	4/24/2015	OCE-MAIN	1720	27	4
Grindstone	4/15/2015	OCE-SCAN	1720	27	4
RainbowTrout	4/7/2015	HMW	1720	27	1
RainbowTrout	4/7/2015	HMW	1720	27	2

Color Prints - 3 x \$1.00/each = \$3.00

B&W photocopies - 14 x \$0.10/each = \$1.40

jbp	Riley	4/24/2015	1720	27	35
jbp	Riley	4/24/2015	1720	27	5
jbp	Riley	4/15/2015	1720	27	42
jbp	Riley	4/7/2015	1720	27	36
Oce person	Ferdinand	4/6/2015	1720	17	161
			TOTAL		279

279 pages x \$10/black and white pages = \$27.90

1720-27 Phocopies

Jill Penna

From: Thomas Brocato
Sent: Wednesday, April 22, 2015 9:07 AM
To: Jill Penna
Subject: Sugar Land.

Categories: Important

Please turn in 325 miles for my trip to Sugar Land last night. Charge half to 2208-05 and half to 1720-27. Thanks.

Thomas Brocato
Lloyd Gosselink Rochelle & Townsend, P.C.
816 Congress Avenue, Suite 1900
Austin, Texas 78701
(512) 322-5800 phone
(512) 472-0532 fax

If you would like more information about the firm, please visit our website <http://www.lglawfirm.com>.

$$\begin{array}{r} 325 \times 57.5 \text{¢ per mile} = 186.88 \\ \div 2 \\ \hline 93.43 \end{array}$$