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REVIEW OF THE RATES OF § BEFORE THE STATE OFFICE
SHARYLAND UTILITIES, L.P., §
ESTABLISHMENT OF RATES FOR §
SHARYLAND DISTRIBUTION & §
TRANSMISSION SERVICES, L.L.C., § OF
AND REQUEST FOR GRANT OF A §
CERTIFICATE OF CONVENIENCE §
AND NECESSITY AND TRANSFER OF §
CERTIFICATE RIGHTS § ADMINISTRATIVE HEARINGS

**OFFICE OF PUBLIC UTILITY COUNSEL'S FIFTEENTH REQUEST
FOR INFORMATION TO SHARYLAND UTILITIES, L.P. AND
SHARYLAND DISTRIBUTION & TRANSMISSION SERVICES, L.L.C.**

The Office of Public Utility Counsel (OPUC) files and submits this Fifteenth Request for Information to Sharyland Utilities, L.P. (Sharyland) and Sharyland Distribution & Transmission Services, L.L.C. (SDTS) in the captioned proceeding.

Under Commission Procedural Rules 22.141-.145, 16 Tex. Admin. Code Ch. 22, OPUC requests that Sharyland and SDTS, as defined herein, provide the following information and answer the following questions under oath. Please answer the questions and sub-questions in the order in which they are listed and in sufficient detail to provide a complete and accurate answer to the question.

Definitions

As used in this introduction and in these questions,

- (1) "Sharyland", "SU", and "Company" refer to Sharyland Utilities, L.P. and its affiliates;
- (2) "SDTS" refers to Sharyland Distribution & Transmission Services, L.L.C. and its affiliates.
- (3) "Applicants", "You", "yours" and "your" refer to Sharyland and SDTS (as defined above), including their directors, officers, employees, consultants, agents, and attorneys.
- (4) "Document" and "documents" mean any written, recorded, filmed, or graphic matter, whether produced, reproduced, or on paper, cards, tapes, film, electronic facsimile, computer storage device or any other media, including, but not limited to, electronic mail

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(e-mail), memoranda, notes, analyses, minutes, records, photographs, correspondence, telegrams, diaries, bookkeeping entries, financial statements, tax returns, checks, check stubs, reports, studies, charts, graphs, statements, notebooks, handwritten notes, applications, contracts, agreements, books, pamphlets, periodicals, appointment calendars, records and recordings of oral conversations, work papers, observations, commercial practice manuals, reports and summaries of interviews, reports of consultants, appraisals, forecasts, tape recordings, or any form of recording that is capable of being transcribed into written form.

Instructions

1. The Definitions, Instructions, and Claim of Privilege set out in this Request for Information apply to these questions.
2. In answering these questions, furnish all information that is available to you, including information in the possession of your agents, employees, and representatives, all others from whom you may freely obtain it, and your attorneys and their investigators.
3. Please answer each question based upon your knowledge, information, or belief, and any answer that is based upon information or belief should state that it is given on that basis.
4. If you have possession, custody, or control (as defined by Tex. R. Civ. P. 192.7(b)) of the originals of these documents requested, please produce the originals or a complete copy of the originals and all copies that are different in any way from the original, whether by interlineation, receipt stamp, or notation.
5. If you do not have possession, custody, or control of the originals of the documents requested, please produce copies of the documents, however made, in your possession, custody, or control. If any document requested is not in your possession or subject to your control, please explain why not, and give the present location and custodian of any copy or summary of the document.
6. If any question appears confusing, please request clarification from the undersigned counsel.
7. In providing your responses, please start each response on a separate page and type, at the top of the page, the question that is being answered.
8. As part of the response to each question, please state, at the bottom of the answer, the name and job position of each person who participated in any way, other than providing clerical

assistance, in the preparing of the answer. If the question has sub-parts, please identify the person or persons by sub-part. Please also state the name of the witness in this docket who will sponsor the answer to the question and who can vouch for the truth of the answer. If the question has sub-parts, please identify the witness or witnesses by sub-part.

9. Rather than waiting to provide all of the responses at the same time, please provide individual responses as each becomes available.
10. These questions are continuing in nature. If there is a change in circumstances or facts or if you receive or generate additional information that changes your answer between the time of your original response and the time of the hearings, then you should submit, under oath, a supplemental response to your earlier answer.
11. If you consider any question to be unduly burdensome, or if the response would require the production of a voluminous amount of material, please call the undersigned counsel as soon as possible in order to discuss the situation and to try to resolve the problem. Likewise, if you object to any of the questions on the grounds that the question seeks confidential information, or on any other grounds, please call the undersigned counsel as soon as possible.
12. If the response to any question is voluminous, please provide separately an index to the materials contained in the response.
13. If the information requested is included in previously furnished exhibits, workpapers, or responses to other discovery inquiries or otherwise, in hard copy or electronic format, please furnish specific references thereto, including Bates Stamp page citations and detailed cross-references.
14. To the extent that a question asks for the production of copyrighted material, it is sufficient to provide a listing of such material, indicating the title, publisher, author, edition, and page references relied on or otherwise relevant to the question.

Claim of Privilege

If any document is withheld under any claim of privilege, please furnish a list identifying each document for which a privilege is claimed, together with the following information: date, sender, recipients, recipients of copies, subject matter of the document, and the basis upon which such privilege is claimed.

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- 15-1.** Please provide, in native format, all workpapers and documents supporting the rebuttal testimony of each witness filing testimony on your behalf in this proceeding.

The following questions refer to the Rebuttal Testimony of Mark E. Caskey:

- 15-2.** Regarding Caskey Rebuttal at page 4, lines 23-28: Describe the process of sizing the basic systems and processes in the McAllen area, including the physical backbone distribution system. Provide explanation and documentation supporting the assertion that SU built the minimum facilities needed to begin providing service.
- 15-3.** Regarding Caskey Rebuttal at page 5. Explain how 4 substations were planned to serve projected load, but three were required and built to serve the 3% of projected load that actually materialized.

The following questions refer to the Rebuttal Testimony of Joshua D. Carpenter:

- 15-4.** Refer to Carpenter Rebuttal at page 3, line 28 to page 4, line 3. Does the amount of short-term incentive compensation requested in this case reflect the reduction of 22% paid out in 2015? If not, why not?
- 15-5.** Refer to Carpenter Rebuttal at page 3, lines 4-5. Please explain how the delay in attracting potential employees has caused SU's level of turnover to become unreasonable, and provide any analyses, reports or other documentation that support your position.
- 15-6.** Refer to Carpenter Rebuttal at page 4, lines 20-24. Please explain the role of short-term incentive compensation in improving SU's SAIDI and SAIFI measures from 2015 to 2016; and provide any analyses, reports or other documentation that support your position.
- 15-7.** Refer to Carpenter Rebuttal at page 5, lines 6-7 and 13-14. Describe and quantify how incentive compensation was restricted and reduced based on reliability and the Docket No. 46873 investigation during the test year. Provide any analyses, reports or other documentation that support your position.
- 15-8.** Describe and quantify how the Docket No. 46873 investigation and settlement agreement has affected or will affect SU's awarding of short-term incentive compensation to its employees for 2016 and 2017.
- 15-9.** Refer to Carpenter Rebuttal at page 6. Are there any specific quantifiable cost control performance goals in SU's short-term incentive compensation plan? If so, please explain and provide all analysis related to the quantifiable cost control performance goals that were used to determine the amount of incentive compensation paid during the test year, as well as the related amount of incentive compensation awarded related to those goals.

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15-10. Refer to Carpenter Rebuttal at page 6, lines 6-13.

- a. Please explain how the known and measurable adjustment to bring SU's short-term incentive compensation to an expected level does not offset the test year reduction in short-term incentive compensation based on operational performance issues.
- b. Please provide all analysis performed by SU to determine that its expected level of short-term incentive compensation was reasonable based upon test year goal performance.
- c. Please explain the basis for claiming that an expected level of short-term incentive compensation is known and measurable.

15-11. Refer to Carpenter Rebuttal at page 6, lines 21-22.

- a. For the test year, please provide the point totals that SU awarded to itself for each of the listed performance goal categories (i.e., Environmental Health and Safety, Reliability, Customer Satisfaction, and Organizational Effectiveness).
- b. For 2015 through 2017, please explain how each of the following have impacted or will impact the point total for the "Customer Satisfaction" category: the Docket No. 46873 investigation and related customer complaints, customer complaints received regarding SU's rates, the Project No. 44592 investigation, and meter reading errors. If any of these issues did not affect the "Customer Satisfaction" score, please explain why not.

15-12. Refer to Carpenter Rebuttal at page 7, lines 16-17.

- a. Please explain all the ways in which SU's short-term incentive compensation performance goals lower the company's costs and the amount of cost reduction achieved by each during the test year. Provide any analyses, reports or other documentation that support your position.
- b. Please explain all the ways in which SU's short-term incentive compensation performance goals lower the company's rates. Provide any analyses, reports or other documentation that support your position.
- c. Does Mr. Carpenter believe that SU's rates would be even higher without the short-term incentive compensation plan? Please explain.

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d. Does Mr. Carpenter believe that SU's short-term compensation plan has been effective at controlling costs for SU's customers? Please explain with quantifiable evidence.

15-13. Refer to Carpenter Rebuttal at page 8, lines 1-2. Please describe the new tools that SU has implemented to "enhance the customer experience and improve customer service" and explain whether SU believes such tools have been effective. Provide any analyses, reports or other documentation that support your position.

15-14. Refer to Carpenter Rebuttal at page 8, lines 14-16. Provide any analyses SU conducted comparing amounts of incentive compensation actually received by SU's employees and by employees of other utilities with similar reliability statistics.

15-15. Please provide the benchmarking analyses that SU used to support the compensation amounts for its 10 most highly compensated employee positions in the test year.

15-16. Refer to Carpenter Rebuttal at page 9, lines 9-10. When SU assesses its compensation in comparison with industry norms, does it adjust for SU's small size, rural service territory, and low customer density? If so, please explain how and provide any analyses SU conducted that reflect those adjustments. If not, please explain why not.

15-17. Refer to Carpenter Rebuttal at pages 10-11.

- a. Are there any utilities that SU believes are comparable for purposes of determining staffing efficiency? If no, please explain. If yes, please list all such comparable utilities and the ways in which SU believes they are comparable and distinguishable.
- b. Please describe and provide copies of any analyses that SU has performed to determine whether it is staffed appropriately, including dedicated staff and time writers from affiliated entities.
- c. What does SU believe is an appropriate method for determining whether a utility is staffed appropriately? Please explain and provide any analyses, reports or other documentation that support your position.

15-18. Refer to Carpenter Rebuttal at page 12, lines 1-20, and Exhibit JDC-R-1.

- a. Please provide all working papers and sources of data used to develop Exhibit JDC-R-1 for Rio Grande Electric Cooperative (RGEC) and Guadalupe Valley Electric Cooperative (GVEC).

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- b. Please explain the basis for using RGEC with only 13,380 customers in an analysis of utilities comparable in size to SU.
- c. Please explain the basis for using a density adjustment for GVEC as compared to TNMP when they have similar densities.

15-19. Admit or deny that in addition to the 307 employee positions at SU, SU also receives support services from employees at other companies, including affiliated entities. If the answer is anything other than an unqualified Admit, please provide a full explanation of your answer, including all factual support.

15-20. Please list all companies, including affiliates, that provide employees who provide support services to SU and the number of employees or full-time equivalent employees provided by each during the test year.

15-21. Does Mr. Carpenter agree that while a specific position that was open during the test year may have been filled after the test year, other positions may become vacant? If not, why not?

15-22. Have any employee positions that were occupied during the test year subsequently become vacant? If so, please identify the number of such vacancies and the position titles.

15-23. Please explain why SU's current customers should pay for increased staffing required to service future customers.

The following questions refer to the Rebuttal Testimony of Greg Boggs:

15-24. Regarding Boggs Rebuttal at page 10, line 5. Provide supporting documentation for the statement that Cap Rock underinvested in its system.

15-25. Regarding Boggs Rebuttal at page 17, lines 14-15. Please quantify the cost difference between consumption-only meters and the demand meters selected. Provide supporting documentation.

15-26. Regarding Boggs Rebuttal at page 18. Admit that once AMS meters are installed throughout Sharyland's service territory, Sharyland will seek a return of and on all remaining depreciation of demand meters it began installing in 2013. If your answer is anything other than an unqualified admit, please explain.

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The following questions refer to the Rebuttal Testimony of Brant Meleski:

- 15-27.** Refer to Meleski Rebuttal at pages 6-7. Does Mr. Meleski believe that unreasonable or unnecessary expenses should be recoverable in rates in order to protect the key cash flow credit metrics of a utility? Please explain why or why not.
- 15-28.** Refer to Meleski Rebuttal, pages 6:23-7:2, and Exhibit DGW-3. In deriving the consolidated net income of \$87.3 million shown on the trial balance for 2015 included as Exhibit DGW-3 to the Direct Testimony of Greg Wilks:
- a. Please provide the amount of revenues associated with the Docket No. 21591 deferrals, the General Ledger Account (G/L Acct) where recorded, and documents demonstrating their inclusion in the G/L Acct.
 - b. Admit or deny that current rates include no revenues associated with the recovery of Docket No. 21591 deferrals. If the answer is anything other than an unqualified Admit, please provide a full explanation of how not recovering the Docket No. 21591 deferrals would impact the \$87.3 million shown on the trial balance, including on a normalized basis, and include factual support.
 - c. Please provide the amount of revenues associated with the SPS Acquisition Adjustment, the G/L Acct where recorded, and documents demonstrating their inclusion in the G/L Acct.
 - d. Admit or deny that current rates include no revenues or recovery of the SPS Acquisition Adjustment. If the answer is anything other than an unqualified Admit, please provide a full explanation of how not recovering the SPS Acquisition Adjustment would impact the \$87.3 million shown on the trial balance, including on a normalized basis, and include factual support.
 - e. Please provide the amount of revenues associated with the expansion of the DC tie, the G/L Acct where recorded, and documents demonstrating their inclusion in the G/L Acct.
 - f. Admit or deny that current rates include no revenues or recovery of the expansion of the DC tie. If the answer is anything other than an unqualified Admit, please provide a full explanation of how not recovering the expansion of the DC tie would impact the \$87.3 million shown on the trial balance, including on a normalized basis, and include factual support.
 - g. Please provide the amount of expense associated with the Docket No. 21591 deferrals, the G/L Acct where recorded, and documents demonstrating their inclusion in the G/L Acct.

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- h. Please provide the amount of expense associated with the SPS Acquisition Adjustment, the G/L Acct where recorded, and documents demonstrating their inclusion in the G/L Acct.
- i. Please provide the amount of federal income tax expense deducted to arrive at the combined net income of \$87.3 million in 2015 and the G/L Acct where recorded.
- j. Please provide the amount of SDTS expenses associated with InfraREIT Partners, LP, the G/L Acct where recorded, and documents demonstrating their inclusion in the G/L Acct.
- k. Please provide the amount of HUS payroll costs on SDTS's books, the G/L Acct where recorded, and documents demonstrating their inclusion in the G/L Acct.
- l. Please explain why, if the Commission finds reductions to expenses to be necessary to get to just and reasonable expenses, SU would not adjust its expense structure.

15-29. Refer to Meleski Rebuttal at page 9, lines 4-7. Is it SDTS's position that prior to the Commission's preliminary order in this proceeding, SDTS could not seek recovery of its reasonable and necessary operating expenses? Please provide all legal and factual bases for SDTS's position.

15-30. Refer to Meleski Rebuttal at page 13, lines 14-23. Is it accurate that when preparing the rate filing package for SU's April 29, 2016 filing, SDTS considered the "vast majority of its A&G expenses" to be not necessary to provide service to the public? Please provide all legal and factual bases for SDTS's position.

The following questions refer to the Rebuttal Testimony of Ralph G. Goodlet:

15-31. Refer to Goodlet Rebuttal at page 22-23. Does Mr. Goodlet agree that application of Commission policies should take into account company-specific facts in addition to consistency? Should the Commission consider Sharyland's size, non-contiguous service territory, primarily rural service territory, and low customer density when determining whether and how to implement system-wide rates?

15-32. Refer to Goodlet Rebuttal at page 32. Is it SU's position that the deferral formula ordered in Docket No. 21591 created a cap or a maximum amount of costs SU could seek to recover at a later time? Please explain your response.

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- 15-33. Refer to Goodlet Rebuttal at 42. Please provide a summary of all the tasks performed by outside counsel as recorded on referenced redacted invoices and the associated cost of those tasks in sufficient detail to allow a determination as to whether the nature of those costs are just and reasonable.
- 15-34. What was the fair market value at the time of the purchase of the transmission lines purchased from SPS for which Sharyland seeks an acquisition adjustment? Please provide all supporting documentation, analysis, and explanation.
- 15-35. Was a valuation of the transmission lines purchased from SPS performed by an independent professional? If so, please provide the valuation report. If not, please explain why an independent valuation was not performed.
- 15-36. Please reconcile SU's argument that SU's customers benefit from the SPS transmission assets acquisition adjustment because it avoids building the Gardendale-to-Grady line with the simultaneous request to recover from ratepayers the costs to develop that line in the TTCC2 rider?
- 15-37. Provide evidence that supports the assertion that SU obtained the best price it could on the purchase of transmission assets from SPS for which it now seeks an acquisition adjustment.
- 15-38. Refer to Goodlet Rebuttal at pages 7-8. Was the \$231,000 acquisition adjustment included in Sharyland's rates? Provide supporting documentation regarding the inclusion of this amount in Sharyland's rates.
- 15-39. Refer to Goodlet Rebuttal at page 9, lines 12-17. Is it SU's position that benefits to SPS customers justify rate increases to SU's customers? Please explain why, or why not.
- 15-40. Does SU consider the costs included in its proposed TTCC 2 rider to be "stranded costs"? Please explain why or why not.
- 15-41. Is any part of the TTCC 2 rider based on assets that SU invested in with the expectation that the investment would be recovered as a matter of course prior to the transition to competition? If so, please identify and quantify those investments and provide any supporting documentation.
- 15-42. Does Mr. Goodlet consider the costs SU seeks to recover through the TTCC 2 rider to be a deferred regulatory asset? Please explain why or why not.
- 15-43. Were the costs SU seeks to recover through the TTCC 2 rider deferred in SU's accounting books? If so, please explain how. If not, please explain why not.

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The following questions refer to the Rebuttal Testimony of D. Greg Wilks:

- 15-44. Regarding Wilks Rebuttal at 13-14. Mr. Wilks describes 2013 as an outlier with respect to severance payments and independent contractor expenses. Please explain why 2014 and 2015 are more representative of the expenses Sharyland is apt to incur in the rate year than 2013. Provide any analyses, reports or other documentation that support your position.
- 15-45. Regarding Wilks Rebuttal at 15. Please describe the community relations support provided by Ms. Kunka.
- 15-46. Regarding Wilks Rebuttal at 23. Does Mr. Wilks agree that a utility with remarkably high rates that verge on unaffordable for its customers should attempt to limit spending in order to address those rates? Please explain why or why not.
- 15-47. Referring to Wilks Rebuttal 5:4-8, please provide specific references to the testimonies of Mr. Luna and Ms. Dively specifically indicating they assume that SU maintains its books on a cash basis rather than an accrual basis.
- 15-48. For each and every invoice provided by SU that was either dated outside of the test year or for services rendered outside of the test year, please provide evidence that the invoice was accrued in the period outside of the test year and reversed in the test year.
- 15-49. Admit or deny that SU is requesting test year payroll expense to be included in cost of service at a fully staffed level. If the response is anything other than an unqualified admit, please provide a detailed explanation and quantified reconciliation between test year payroll expense at fully staffed levels and the amount requested in the test year.
- 15-50. Referring to Exhibit DGW-R-3, please explain why temporary staffing services were required in each of the years 2012 to 2015.
- 15-51. Referring to Exhibit DGW-R-3, please explain why employee search fees were required in each of the years 2014 to 2015.
- 15-52. Referring to Exhibit DGW-R-3, please explain why independent contractor services were required.
- 15-53. Admit or deny temporary staffing services, employee search fees, and independent contractors are typically used to fill position vacancies or temporary needs during growth periods. If the response is anything other than an unqualified admit, please provide a detailed explanation.

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15-54. Admit or deny that temporary expenses incurred to support growth may be recovered through revenues from that growth. If the response is anything other than an unqualified admit, please provide a detailed explanation.

The following questions refer to the Rebuttal Testimony of Pat Wood, III:

15-55. Regarding page 3, line 18: Please list and describe each of the mistakes that Mr. Wood is referencing that the Applicants have learned from. Please explain what steps the Applicants have taken in response to such mistakes.

The following questions refer to the Rebuttal Testimony of Dr. Merle Erickson:

15-56. Admit or deny that the earnings of a real estate investment trust (REIT) may be subject to tax at the entity level. If the answer is anything other than an unqualified admit, please explain.

15-57. If a REIT has taxable net income in excess of its dividends paid deduction, is the REIT subject to federal income taxes? Please explain why or why not.

The following questions refer to the Rebuttal Testimony of William O. Bojorquez:

15-58. What reliability benefits did SU ratepayers receive by reason of the purchase of the transmission lines and substations from SPS, as approved in Docket No. 41430? Provide any analyses, reports or other documentation that support your position.

15-59. What congestion mitigation benefits did SU ratepayers receive by reason of the purchase of the transmission lines and substations from SPS, as approved in Docket No. 41430? Provide any analyses, reports or other documentation that support your position.

15-60. Please quantify any timing benefits SU ratepayers received by reason of the purchase of the transmission lines and substations from SPS, as approved in Docket No. 41430. Provide any analyses, reports or other documentation that support your position.

The following questions refer to the Rebuttal Testimony of Ellen S. Blumenthal:

15-61. Referring to Blumenthal Direct at 18:9-14, did Ms. Blumenthal see Dively Direct pages 34:17 and 35:4 where Ms. Dively applied the 0.53846 tax factor based upon the maximum statutory tax rate of 35%?

15-62. Referring to Blumenthal Direct at 18:9-14, if hypothetically Ms. Blumenthal agreed with Ms. Dively's position that 90% of 72% of SDTS's return on equity should be deducted as dividends paid before calculating pro forma federal income tax expense, what percentage

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would she use to reflect the flow-through impacts on federal income taxes related to adjustments to SDTS's rate base?

15-63. Referring to Blumenthal Direct at 18:9-14, is it Ms. Blumenthal's understanding that the 15.93% (18.95% grossed up) effective income tax rate Ms. Dively recommends is the result of deducting 90% of 72% of SDTS's return on equity for required dividend payments, and not the statutory rate applied by Ms. Dively on page 34, line 17 of her Direct Testimony? If not, please explain.

March 20, 2017

Respectfully submitted,

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ATTORNEYS FOR THE
OFFICE OF PUBLIC UTILITY COUNSEL

CERTIFICATE OF SERVICE

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I hereby certify that today, March 20, 2017, a true copy of the Office of Public Utility Counsel's Fifteenth Request for Information to Sharyland Utilities, L.P. and Sharyland Distribution & Transmission Services, L.L.C. was served on all parties of record via hand delivery, facsimile, or United States First-Class Mail.



Cassandra Quinn