



Control Number: 45702



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PUBLIC UTILITY COMMISSION
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APPLICATION OF THE CITY OF
CIBOLO FOR SINGLE
CERTIFICATION IN
INCORPORATED AREA AND TO
DECERTIFY PORTIONS OF GREEN
VALLEY SPECIAL UTILITY
DISTRICT'S SEWER CERTIFICATE
OF CONVENIENCE AND
NECESSITY IN GUADALUPE,
COUNTY

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BEFORE THE STATE OFFICE

OF

ADMINISTRATIVE HEARINGS

**CITY OF CIBOLO'S SUPPLEMENTAL RESPONSE TO GREEN VALLEY SPECIAL
UTILITY DISTRICT'S SECOND REQUEST FOR INFORMATION**

Pursuant to 16 Tex. Admin. Code ("TAC") § 22.144, comes now the City of Cibolo (the "City"), by and through its undersigned attorneys of records, and files its Supplemental Response to Green Valley Special Utility District's ("GVSUD") Second Request for Information ("RFI"). This Response may be treated by all parties as if it was filed under oath.

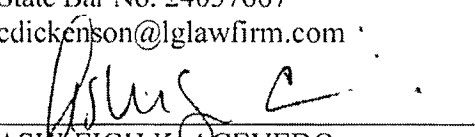
Respectfully submitted.

**LLOYD GOSSELINK ROCHELLE &
TOWNSEND, P.C.**

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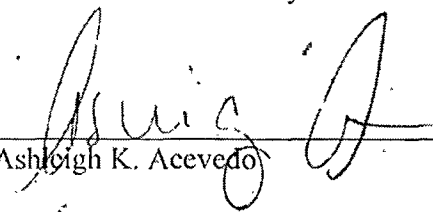

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ATTORNEYS FOR CITY OF CIBOLO

97

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing document was transmitted by fax, hand-delivery and/or regular, first class mail on this 7th day of December, 2016 to the parties of record.



Ashleigh K. Acevedo

**CITY OF CIBOLO'S SUPPLEMENTAL RESPONSE TO
GREEN VALLEY SPECIAL UTILITY DISTRICT'S SECOND RFI**

GVSUD 2-3 The legal theories and, in general, the factual bases of the responding party's claims or defenses (the responding party need not marshal all evidence that may be offered at trial).

RESPONSE: GVSUD's application of the economic opportunity concept is misapplied and not applicable in this matter.

Prepared by: Jack E. Stowe
Sponsored by: Jack E. Stowe

GVSUD 2-5

The name, address, and telephone number of persons having knowledge of relevant facts, and a brief statement of each identified person's connection with the case.

RESPONSE:

The City clarifies that Mr. Stowe's business address is 3420 Executive Center Dr., Suite 165, Austin, Texas 78731, and that his phone number is (512) 900-8195. Mr. Stowe is also knowledgeable of impact fees, regionalization, accounting/finance issues, and GVSUD's appraisal filed in this matter and the direct testimonies of GVSUD's witnesses in this matter.

Mr. Klein, IV is also knowledgeable of regionalization, the regional service area of Cibolo Creek Municipal Authority, and the direct testimonies of GVSUD's witnesses in this matter.

Prepared by:
Sponsored by:

Jack E. Stowe and Rudolf "Rudy" F. Klein, IV, P.E.
Jack E. Stowe and Rudolf "Rudy" F. Klein, IV, P.E.

GVSUD 2-6

For any testifying expert:

- (1) the expert's name, address, and telephone number;
- (2) the subject matter on which the expert will testify;
- (3) the general substance of the expert's mental impressions and opinions and a brief summary of the basis for them, or if the expert is not retained by, employed by, or otherwise subject to the control of the responding party, documents reflecting such information.
- (4) if the expert is retained by, employed by, or otherwise subject to the control of the responding party:
 - (A) all documents, tangible things, reports, models, or data compilations that have been provided to, reviewed by, or prepared by or for the expert in anticipation of the expert's testimony; and
 - (B) the expert's current resume and bibliography.

RESPONSE:

The following individuals will provide rebuttal testimony as expert witnesses:

- (1) the expert's name, address, and telephone number;

Mr. Jack E. Stowe
NewGen Strategies & Solutions, LLC
3420 Executive Center Drive, Suite 165
Austin, TX 78737
Phone: (512) 900-8195

Mr. Rudolf "Rudy" F. Klein, IV, P.E.
City of Cibolo
200 S. Main St.
Cibolo, TX 78108
Phone: (210) 658-9900

- (2) the subject matter on which the expert will testify;

Mr. Stowe submitted pre-filed rebuttal testimony on December 7, 2016, in this docket. The subjects on which he testified are contained therein. To this end, Mr. Stowe will rebut the allegations of the GVSUD witnesses in their prefiled testimonies and accompanying exhibits regarding property rendered useless and valueless and whether the appraisals are limited to property rendered useless and valueless.

Mr. Klein also submitted pre-filed testimony on December 7, 2016, in this docket. The subjects on which he testified are contained therein. To this end, Mr. Klein will rebut the allegations of the GVSUD witnesses in their prefiled testimonies and accompanying exhibits regarding property rendered useless and valueless and whether the appraisals are limited to property rendered useless and valueless.

- (3) the general substance of the expert's mental impressions and opinions and a brief summary of the basis for them, or if the expert is not retained by, employed by, or otherwise subject to the control of the responding party, documents reflecting such information;

Mr. Stowe submitted pre-filed rebuttal testimony on December 7, 2016 in this docket. The general substance of his mental impressions and opinions is contained therein. To this end, Mr. Stowe has concluded that GVSUD has not identified any property that is rendered useless or valueless by the decertification, that GVSUD's Appraisal in this matter is not limited to property rendered useless or valueless by the decertification, and that the City's Appraisal in this matter is limited to property rendered useless or valueless by the decertification, of which there is none.

Mr. Klein also submitted pre-filed testimony on December 7, 2016, in this docket. The subjects on which he testified are contained therein. To this end, Mr. Klein has concluded that GVSUD has not identified any property that is rendered useless or valueless by the decertification, that GVSUD's Appraisal in this matter is not limited to property rendered useless or valueless by the decertification, and that the City's Appraisal in this matter is limited to property rendered useless or valueless by the decertification, of which there is none.

- (4) if the expert is retained by, employed by, or otherwise subject to the control of the responding party;

- (A) all documents, tangible things, reports, models, or data compilations that have been provided to, reviewed by, or prepared by or for the expert in anticipation of the expert's testimony; and

Mr. Stowe identifies the documents, tangible things, reports, models or data compilations that have been provided to, reviewed by, or prepared by or for him in anticipation of his testimony in his pre-filed rebuttal testimony submitted on December 7, 2016.

Mr. Klein identifies the documents, tangible things, reports, models or data compilations that have been provided to, reviewed by, or prepared by or for him in anticipation of his testimony in both his pre-filed testimony on October 19, 2016, and prefiled rebuttal testimony on December 7, 2016, in this docket.

- (B) the expert's current resume and bibliography.

A copy of Mr. Stowe's resume and testifying resume are attached hereto as Attachment 1.

Prepared by: Jack E. Stowe and Rudolf "Rudy" F. Klein, IV, P.E.
Sponsored by: Jack E. Stowe and Rudolf "Rudy" F. Klein, IV, P.E.

Mr. Stowe's Public Sector consulting career began in 1975. His career includes nine years in a "big-eight" public accounting and consulting firm where he held the title of Manager at the time of his resignation. After serving one and one-half years as Chief Financial Officer and Treasurer of an International Real Estate firm, Mr. Stowe founded Aries Resource Management as a consulting group dedicated to serving the Public Sector. In 1986, Aries Resource Management entered into a partnership agreement with Reed Municipal Services, Inc., to form Reed-Stowe & Co. Effective October 2000 the company was renamed Reed, Stowe & Yanke, LLC and in March 2003 was acquired by R. W. Beck, Inc. During his tenure with R.W. Beck, Mr. Stowe served as the Local Practice Leader for the Firm's Utility Services Practice - Gulf Coast Region. Upon expiration of his employment contract with R.W. Beck in March 2008, Mr. Stowe founded J. Stowe & Co. In September 2012, Mr. Stowe became President of the Environmental Practice for NewGen Strategies & Solutions. Mr. Stowe assumed the position of Director, in January of 2015.

EDUCATION

- Bachelor of Arts in Accounting, North Texas State University

PROFESSIONAL AFFILIATIONS

- Texas Water Conservation Association (TWCA)
- American Water Works Association (AWWA)

EXPERIENCE

Mr. Stowe's experience is highlighted by the major roles he has fulfilled in assisting Public Sector entities in achieving major cost savings through contract negotiations for services and implementation of organization and operational enhancements. A brief example of engagements conducted by Mr. Stowe includes:

- Raw water service contract negotiations between the City of Arlington and the Tarrant County Water Improvement District No. 1 (now Tarrant Regional Water District).
- Wastewater service contract negotiations between the Customer Cities and the City of Fort Worth. Representing the twenty-one Customer Cities of Fort Worth a detailed wastewater cost of service study was conducted to provide the foundation for contract renewal negotiations.
- Assisted TWCA-USA, Inc. in the electric load aggregation of 15 TWCA members. This effort has resulted in the release of a Request For Bid on approximately 800,000,000 kWh brought to market.

Mr. Stowe has also participated in negotiations of operation, maintenance and management privatization/outsourcing contracts for the following:

- Red River Redevelopment Authority – water, wastewater, gas, electric, steam and industrial waste treatment
- Southwest Division of United States Navy-privatization of electric, gas, water and wastewater operations

In addition, Mr. Stowe authored the "Market Strategies for Improved Service by Water Utilities Report" on behalf of the Texas Water Development Board. This study analyzes and presents the status of privatization of water utility operations within the State of Texas contrasted against national activity. Also for the Texas Water Development Board, Mr. Stowe authored the study titled "Socioeconomic Impact of Interbasin Transfers in Texas"

This study was undertaken to determine the impact of current legislation on the consideration of interbasin transfers as potential water management strategies by the State's regional water planning groups.

Jack E. Stowe, Jr.
 Director, Environmental Practice

Mr. Stowe has also been actively involved in water utility system valuation, and has performed such studies for the following entities:

- RCH Water Supply Corporation
- Kelly Air Force Base
- Walker County Water Supply Corporation
- Johnson County Water Supply Corporation
- High Point Water Supply Corporation
- Liberty City Water Supply Corporation
- Royse City, Texas / BHP Water Supply Corporation
- Groundwater Valuation – Oakland County, Michigan, Wood Wind Water System, LLC
- Groundwater Valuation – Oakland County, Michigan, Oakland Explorations Water System, LLC

The results of the above valuations served as the foundation for the sale/transfer of ownership for the utilities identified or the donation of the assets in accordance with Section 170 of the Internal Revenue Service Code of 1986.

The following is sample list of clients for which Mr. Stowe has performed water and/or wastewater cost of service, customer class cost allocation, and/or rate design study, including wholesale, clients:

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|---|------------------------------------|
| ■ Arlington, Texas | ■ Grapevine, Texas |
| ■ Argyle Water Supply Corporation | ■ Hobbs, New Mexico |
| ■ Barton Creek Lakeside | ■ Kaufman, Texas |
| ■ Bellaire, Texas | ■ Kempner Water Supply Corporation |
| ■ Borger, Texas | ■ Kilgore, Texas |
| ■ Cameron County Fresh Water Supply District No.1 | ■ Knollwood, Texas |
| ■ Celina, Texas | ■ Lewisville, Texas |
| ■ Copperas Cove, Texas | ■ Lubbock, Texas |
| ■ Corsicana, Texas | ■ Mesquite, Texas |
| ■ Dallas Water Utilities | ■ Midlothian, Texas |
| ■ Denton, Texas | ■ Montgomery County MUD |
| ■ Devers Canal System | ■ North Myrtle Beach, SC |
| ■ El Oso Water Supply Corp. | ■ North Richland Hills, Texas |
| ■ Farmers Branch, Texas | ■ Paris, Texas |
| ■ Ft. Worth, Texas | ■ Richmond, Virginia |
| ■ Georgetown, Texas | ■ Rockett Special Utility District |
| ■ Gilmer, Texas | ■ Rowlett, Texas |
| ■ Glenn Heights, Texas | ■ Sachse, Texas |
| | ■ Sanger, Texas |

Jack E. Stowe, Jr.
Director, Environmental Practice

- | | |
|---|---|
| <ul style="list-style-type: none"> ■ Tarrant Regional Water District ■ United Irrigation District ■ Weatherford, Texas | <ul style="list-style-type: none"> ■ Westminster, Colorado ■ Wylie, Texas |
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Other services provided by Mr. Stowe are further detailed below:

- Assisted Dallas Water Utilities and Tarrant Regional Water District in examining the financing alternatives, obtaining state funding, and establishing the cost allocation methodology associated with the \$1.9 billion Lake Palestine Pipeline Project. Mr. Stowe also performed a comprehensive examination of the impact of energy costs on the proposed Project alternatives, including developing a forecasting model of electricity costs through 2060.
- Developed an impact fee econometric model used by the Cities of North Richland Hills, Grapevine, Lewisville and Wylie to calculate the maximum allowable fee under S.B. 336. Also responsible for the development and implementation of administrative procedures and systems modifications enabling these Cities to comply with the monitoring requirements of S.B. 336.
- Performed an economic feasibility study for the City of Arlington for alternative wastewater diversion. The study provided a twenty-year projected population growth within defined service areas, discharge characteristics, and related capital improvement requirements for each alternative.
- Participated in the acquisition of the Street Lighting System from Texas Electric Service Company by the City of Arlington which was consummated after a six-month study and purchase negotiation. Purchase pay back was achieved within three years with annual operating cost reduction currently accruing at the annual rate of approximately \$700,000 to the City.
- Assisted Dallas Water Utilities, North Texas Municipal Water District, Sabine River Authority of Texas, and Tarrant Regional Water District in assessing the feasibility and economic impact of the Toledo Bend Water Supply Project, which proposes to supply at least 600,000 acre-feet of raw water to the DFW Metroplex.

Mr. Stowe has had extensive consulting experience within the utility industry. His experience encompasses not only utility ratemaking under federal, state and municipal jurisdictions, but also includes significant experience in the following areas:

- Organization and operations for investor owned utilities and municipal utilities;
- Financial projections and operating system requirements;
- Contract Negotiations;
- Breach of Franchise Agreements; and
- Economic Feasibility Studies.

Specifically, Mr. Stowe has conducted and/or supervised analyses of rate base, operating income, rate of return, revenue requirements, fully allocated cost of service and rate design. The results of these studies were generally summarized into expert testimony and presented in rate case proceedings at either the state and/or local jurisdictions. The various jurisdictions Mr. Stowe has performed consulting services in are as follows:

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| <ul style="list-style-type: none"> ■ Arizona Corporation Commission ■ Federal Energy Regulatory Commission ■ Illinois Commerce Commission ■ Kentucky Public Service Commission ■ Mississippi Public Service Commission | <ul style="list-style-type: none"> ■ New Mexico Public Service Commission ■ Oklahoma Corporation Commission ■ Public Utility Commission of Texas ■ Railroad Commission of Texas ■ Texas Commission on Environmental Quality |
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Jack E. Stowe, Jr.
 Director, Environmental Practice

- Utah Public Service Commission
- Wyoming Public Service Commission

Samples of the specific utility companies analyzed by Mr. Stowe are presented below. Many of these Mr. Stowe has investigated on numerous engagements during his career:

- ATC Satelco
- AT&T
- Arkansas-Oklahoma Gas Corporation
- Arizona Public Service
- Central Power & Light (now AEP)
- Canadian River Municipal Water Authority
- Dallas Water Utilities
- Denton County Electric Cooperative (now CoServ)
- Detroit Edison
- Gulf States Utilities (now Entergy)
- Houston Lighting & Power (now Reliant)
- Indianapolis Power & Light
- Kentucky Power & Light
- Lake Dallas Telephone Company
- Lower Colorado River Authority
- Lone Star Gas Company (now ATMOS)
- Magnolia Gas
- Metro-Link Telecom, Inc.
- Mississippi Power & Light
- Mojave Electric Cooperative
- Mountain States Bell
- Southern Union Gas Company
- Southwest Electric Service Company (now TXU)
- Southwestern Bell Telephone
- Southwestern Public Service Company
- San Miguel Electric Cooperative
- Texas Electric Service Company (now TXU)
- Texas-New Mexico Power Company
- Texas Power & Light (now TXU)
- Tucson Gas & Electric
- Utah Power & Light
- United Telecommunications
- West Texas Utilities (now AEP)

Publications and Presentations

"Street Lighting Cost Reduction, a Game Plan for the 80's", Texas Institute of Traffic Engineers

"The Impact of Senate Bill No. 336"

- Research Group of the Texas Association of City Managers
- Central Region of the Texas Association of City Managers
- Gulf Coast Region of the Texas Government Financial Officers Association

Government Finance Officers Association of Texas Newsletter

- "A New Challenge for Municipal Gas Regulation"
- "The Case of the Vanishing Gross Receipts Tax"
- "Impact of Senate Bill 336" (Assessment of Developer Impact Fees)
- "Street Lighting Cost Reduction Through Municipal Ownership"

"Rate Impact of Water Conservation Pricing", Texas Water Conservation Association, 1993

"Alternative Funding for Capital Improvements", Water Environmental Association of Texas, 1994

"Construction Management and Financing Alternatives", Water Environmental Association of Texas, 1994

Jack E. Stowe, Jr.
Director, Environmental Practice

- "Management Audits", Texas Water Conservation Association - Technical Seminar, 1994
- "Ins and Outs of Rate Making", American Association of Water Board Directors, 1995
- "Solid Waste Full Cost Accounting", Texas Natural Resource Conservation Commission, 1995
- "SBI Deregulation 101",
 - Texas Water Conservation Association, 1998
 - Texas Rural Water Association, 1999
- "The Benefits of Electric Aggregation", Texas Water Conservation Association, 1999
- "Water Retail Wholesale Ratemaking", Texas Water Conservation Association – Technical Seminar, 2000
- "Electric Deregulation in Texas", Texas Chapter of the Public Works Association, 2000
- "Innovative Financing for Water and Wastewater Utilities", Texas Water Law Seminar, February 2002
- "Encroachment Issues: Your Service Area is Worth How Much?" Texas Rural Water Association Annual Conference, March 2002
- Allocating the Costs of Population Growth in Wholesale Water Contracts, Texas Rural Water Association and Texas Water Conservation Association Water Law Seminar, January 2007

JACK E. STOWE, JR.
EXPERT WITNESS RESUME

CASE	JURISDICTION	TOPIC
Case No. 9355, Baltimore Gas and Electric Company	Maryland Public Service Commission	Filing For General Rate Increase for Electric and Gas Service
Cause No. D-1-GN-12-002156, LCRA vs. Central Texas Electric Cooperative, Inc., Fayette Electric Cooperative, Inc., and San Bernard Electric Cooperative, Inc	District Court of Travis County, Texas (261st Judicial District)	Damages Associated with Wholesale Pricing Practices
Docket No. 17751, Phase I, Texas-New Mexico Power Company	Public Utility Commission of Texas	Test Year Cost of Service, Revenue Requirements, Rate of Return
Docket No. 17751, Phase II, Texas-New Power Company	Public Utility Commission of Texas	Transition to Competition
City of Lacy Lakeview vs. City of Waco	Texas Natural Resource Conservation Commission	Ratemaking Methodology, Cost of Service, Rate Design
Cause No. 96-1702-4, Lee Washington vs. Checker Bag Company	170th District Court, McLennan County	Damages, Product Liability
Walker County Water Supply Corporation vs. City of Huntsville, Texas	Federal Court, Houston, Texas	Application of Federal Law 1926B, System Valuation under Texas Water Code 13.255
Cause No. 97-00070, Garland Independent School District vs. Lone Star Gas Company	14th District Court	Damages - Breach of Contract
City of Parker, Texas vs. City of Murphy, Texas	Collin County District Court	Identification of Water-Related Stranded Investment
Cause No. 95-5530, Tal-Tex, Inc. vs. Southland Corporation	State District Court	Damages - Gross Negligence
Cause No. H-94-4106, StarTel, Inc. vs. TCA, Inc., et. al.	Federal Court, Houston, Texas	Damages - Predatory Pricing, Anti-Trust
Docket No. 15560, Texas-New Mexico Power Company	Public Utility Commission of Texas	Community Choice - Competitive Transition Plan
No. 67-164085-96, Tarrant Regional Water District vs. City of Bridgeport, Texas	67th Judicial District	Damages - Breach of Contract
GUD No. 8664, Statement of Intent Filed by Lone Star Gas Company to Increase Intracompany City Gate Rate	Railroad Commission of Texas	System Revenue Requirements, Class Cost of Service Allocations, Unbundling, Cost of Gas Sold
Docket No. 95-0132-UCR, Cameron County FWSD #1 (now Laguna Madre Water District)	Texas Natural Resource Conservation Commission	Conservation Rate Making Policies
Docket No. 95-0295-MWD, Dallas County Water Control and Improvement District No. 6	Texas Natural Resource Conservation Commission	Wastewater Permitting, Concepts of Regionalization
Cause No. H-94-1265, Canyon Services, Inc. vs. Southwestern Bell, et. al.	Federal Court, Houston, Texas	Damages - Anti-Trust
GUD No. 8623, Dallas Independent School District Appeal of City of Dallas Rate Decision	Railroad Commission of Texas	Cost of Service, 2nd Rate Design, Public Free Schools
Docket No. 12900, Texas-New Mexico Power Company	Public Utility Commission of Texas	Revenue Requirements, Cost of Service, Prudence

Attachment 1
JACK E. STOWE, JR.
EXPERT WITNESS RESUME
(continued)

CASE	JURISDICTION	TOPIC
No. 89-CV-0240, Metro-Link vs. Southwestern Bell Telephone Company, et. al.	56th Judicial District Court, Galveston County, Texas	Lost Profits and Market Value from Breach of Contract
Docket No. 10200, Texas-New Mexico Power Company	Public Utility Commission of Texas	Revenue Requirements, System Cost of Service, Prudence
Cause No. 95-50259-367, GTE of the Southwest, Inc. vs. City of Denton, Texas	367th Judicial District Court, Denton County, Texas	Damages - Breach of Franchise Agreement
Cause No. 91-1519, Trinity Water Reserve, Inc., et. al. vs. Texas Water Commission, et. al.	126th Judicial District Court, Travis County, Texas	Temporary Injunction Eminent, Probable, and Irreparable Damages
Docket No. 12065, Houston Lighting & Power Company Section 42	Public Utility Commission of Texas	Accounting Issues, Actual Taxes, FASB 106 and 112, Nuclear Decommissioning, Depreciation Rates, Street Lighting Cost of Service and Rate Design
Docket No. 8748-A and 9261-A, City of Arlington, Texas vs. City of Fort Worth, Texas	Texas Natural Resource Conservation Commission	Interim Rate Hearing, Rate Case, Public Interest
Arkansas Oklahoma Gas Corporation on behalf of the Oklahoma Attorney General	Oklahoma Corporation Commission	Cost of Service Determination and Rate Design
Cause No. PUD 001346, Arkansas Oklahoma Gas Corporation	Oklahoma Corporation Commission	Affiliated Transactions
Cause No. 89-4703-F, City of Sachse and City of Rowlett, Texas vs. City of Garland, Texas	116th Judicial District Court	Contract Pricing Violation
Docket No. 8293-M, Sharyland Water Supply Corporation vs. United Irrigation District	Texas Natural Resource Conservation Commission	Revenue Requirements, System Cost of Service
Docket No. 9892, Denton County Electric Cooperative, Inc.	Public Utility Commission of Texas	Rate Case Increase Application, Revenue Requirements
Docket No. 10034, Texas-New Mexico Power Company	Public Utility Commission of Texas	Deferred Accounting Treatment for Unit 2
Docket No. 8291-A, City of Arlington, Texas vs. City of Fort Worth, Texas	Texas Natural Resource Conservation Commission	Wholesale Service Pricing
Docket No. 8388-M, Devers Canal Rice Producers Association, Inc., et. al. vs. Trinity Water Reserve, Inc., et al.	Texas Natural Resource Conservation Commission	Interim Rate Relief and Test Year Cost of Service and Rate Design
Docket Nos. 7796-M and 7831-M, City of Kilgore, Texas vs. City of Longview, Texas	Texas Natural Resource Conservation Commission	Wholesale Service Pricing
Docket No. 9491, Texas-New Mexico Power Company	Public Utility Commission of Texas	Revenue Requirements, System Cost of Service, Prudence
Docket No. 8338-A, City of Highland Village, Texas vs. City of Lewisville, Texas	Texas Natural Resource Conservation Commission	Wholesale Service Pricing
Docket No. 8585, Petition of the General Counsel to Inquire into the Reasonableness of the Rates and Services of Southwestern Bell	Public Utility Commission of Texas	Current System Revenues Treatment of Unprotected Excess Deferred Income Taxes Consolidated Tax Saving

Attachment 1
JACK E. STOWE, JR.
EXPERT WITNESS RESUME
(continued)

CASE	JURISDICTION	TOPIC
Cause No. 3-89-0115-T, City of Mesquite, Texas vs. Southwestern Bell Telephone Company	Federal Court	Breach of Franchise Agreement
Cause No. D-142, 176, City of Port Arthur, et.al., vs. Southwestern Bell Telephone Company	136 th Judicial District, Jefferson County, Texas	Breach of Franchise Agreement
Docket No. 8928, Texas-New Mexico Power Company	Public Utility Commission of Texas	Revenue Requirements, System Cost of Service
Docket No. 8095, Texas-New Mexico Power Company	Public Utility Commission of Texas	Revenue Requirements, System Cost of Service
House Bill 2734	House of Representatives Sub-Committee on Natural Resources	Statutory Clarification
Cause No. 17-173694-98, Computer Translation Systems Support vs. EDS	17 th Judicial District Tarrant County, Texas	Damages due to breach of Intellectual Property Contract
City of Lacy Lakeview vs. City of Waco	Texas Natural Resource Conservation Commission	Motion to compel service under just and reasonable rates
A.R. No.: 2005/1999 Coastal Aruba Refining Co. N.V. vs. Water-EN ENGERGIEBEDRIJF ARUBA NV.	Court of First Instance of Aruba	Breach of Contract, Damage Calculations
Edwards Machine and Tool vs. Time-Condor, Inc.	District Court McLennan County	Breach of Contract, Damage Calculations
Jerry Lefler and Larry West vs. ERGOBILT, ERGOGONIKS et. al.	Arbitration	Damages due to breach of Intellectual Property of contract
Docket No. 582-01-1618 Mustang Water Supply Corporation vs. Little Elm, Texas	Texas Natural Resource Conservation Commission	CCN application - Ability to serve
Docket No. 2000-0817-UCR SOAH Docket No. 582-01-0802 Sun Communities, Inc. vs. Maxwell Water Supply Corporation	Texas Natural Resource Conservation Commission	Breach of contract, cost of service and rate design
Fort Worth Independent School District vs. City of Fort Worth	348 th Judicial District Tarrant County, Texas	Valuation of Easements, Rebuttal testimony
San Antonio Zoo vs. Edwards Aquifer Authority	Texas Natural Resource Conservation Commission	Permitted annual allotment of water from Edwards Aquifer
Docket No. 2001-1583-UCR Docket No. 582-02-2470 City of McAllen v. Hidalgo County WCID #3	Texas Commission on Environmental Quality	Public Interest
Docket No. 2001-1220-DIS Docket No. 582-02-2664 Platinum Ocean v. Montgomery County; MUD No. 15	Texas Commission on Environmental Quality	Stand-by fees
Docket No. 2001-1298-UCR Docket No. 582-02-1255 East Medina Valley SUD v. Old Hwy 90 WSC	Texas Commission on Environmental Quality	CCN Application

Attachment 1
JACK E. STOWE, JR.
EXPERT WITNESS RESUME
(continued)

CASE	JURISDICTION	TOPIC
Cause No. 200115173 Seabrook Partners LTD v. City of Seabrook	215th Judicial District Court Harris County, Texas	Damage Calculations
City of Uvalde vs. Edwards Aquifer Authority	Texas Commission on Environmental Quality	Permitted annual acre-feet of water from Edwards Aquifer
Clarksville City vs. City of Gladewater TCEQ Docket No. 2002-1260-UCR Docket No. 582-03-1252	Texas Commission on Environmental Quality	Incremental cost to serve and capacity constraints water and wastewater
Canyon Regional Water Authority and Bexar Metropolitan Water District vs. Guadalupe Blanco River Authority SOAH Docket No. 2002-1400-UCR TCEQ Docket No. 582-03-1991	Texas Commission on Environmental Quality	Public Interest
City of Garland Transmission Cost of Service Rate Application PUCT Docket No. 28090	Public Utility Commission of Texas	Transmission Cost of Service Rate Application
Bill Burch and International Mercantile Incorporated vs. Nextel Communications	Arbitration Tarrant County, Texas	Breach of contract
GUD No. 9400 – Statement of Intent filed by TXU Gas Company to Change Rates	Railroad Commission of Texas	Rate Design
Docket No. 2003-0153-UCR; Appeal of Tall Timbers Utility Company, Inc. to review the Rate Making Actions of the City of Tyler	Texas Commission on Environmental Quality	Retail Wastewater Cost of Service, Rate Design, and Cost Allocation
Docket Nos. 2001-1300-UCR, 2001-0813-UCR, 2002-1278-UCR, & 2002-1281-UCR Cities of McKinney, Melissa, and Anna vs. North Collin Water Supply Corporation	Texas Commission on Environmental Quality	CCN Application – Ability to Provide Service
Application of Denton Municipal Electric to Change Rates for Wholesale Transmission Service, PUCT Docket No. 30358	Public Utility Commission of Texas	Transmission Cost of Service Rate Application
Application of San Antonio City Public Service to Change Rates for Wholesale Transmission Service, PUCT Docket No. 28475	Public Utility Commission of Texas	Transmission Cost of Service Rate Application
Application of City of Garland for Update of Wholesale Transmission Rates Pursuant to PUC Subst. R 25.192(g)(1), PUCT Docket No. 31617	Public Utility Commission of Texas	Interim Transmission Cost of Service Rate Application
Docket Nos. 582-05-7095 and 582-05-7096; Application of the City of Leander to Amend Certificate of Convenience and Necessity No. 10302 and Sewer CCN No. 20626	Texas Commission on Environmental Quality	CCN Application – Ability to Provide Service
Docket No. 582-06-0968; Application from the City of Shenandoah to Obtain Water and Sewer Certificates of Convenience and Necessity in Montgomery County. Applications Nos. 34997- C and 34998-C.	Texas Commission on Environmental Quality	CCN Application – Ability to Provide Service
Petition for Review of Municipal Actions Regarding ATMOS Energy Corp., Mid-Texas Division's Annual Gas Reliability Infrastructure Program Rate Adjustment, GUD Docket Nos. 9598, 9599, 9603	Railroad Commission of Texas	Gas Reliability Infrastructure Program

Attachment 1
JACK E. STOWE, JR.
EXPERT WITNESS RESUME
(continued)

CASE	JURISDICTION	TOPIC
Cease and Desist Petition of Wax Mid, Inc. against the City of Midlothian, SOAH Docket No. 582-06-2332, TCEQ Docket No. 2006-0487-UCR	Texas Commission on Environmental Quality	Response to Cease and Desist Motion
Woodcreek Ratepayers Coalition Petition to Appeal the City of Woodcreek's Decision to Establish Water and Sewer Rates Charged by Aqua Utilities, SOAH Docket No. 582-06-1366, TCEQ Docket No. 2006-0072-UCR	Texas Commission on Environmental Quality	Cost of Service, Revenue Requirements, Cost Allocation, Rate Design
Application of the Town of Lindsay to Amend Water and Sewer Certificates of Convenience and Necessity Nos. 13025 and 20927, SOAH Docket No. 582-06-2023, TCEQ Docket No. 2006-0272-UCR	Texas Commission on Environmental Quality	CCN Application – Ability to Provide Service
Petition of BHP Water Supply Corporation Appealing the Wholesale Water Rate Increase of Royse City, Texas and Request for Interim Rates, SOAH Docket No. 582-07-2049, TCEQ Docket No. 2007-0238-UCR	Texas Commission on Environmental Quality	Public Interest
The Bank of New York Mellon, Financial Guaranty Insurance Company, and Syncora Guarantee Inc. (f/k/a XL Capital Assurance, Inc.) v. Jefferson County, Alabama, Civil Action File No. CV-08-P-1703-S	U.S. District Court, Northern District of Alabama, Southern Division	Just and Reasonable Rates, Affordability
Application of Mustang Special Utility District to Decertify a Portion of Sewer Certificate of Convenience and Necessity No. 20867 From AquaSource Development, Inc. DBA Aqua Texas Inc., and to Amend Sewer CCN No. 20930 In Denton County, Texas, Application No. 35709-C, SOAH Docket No. 582-08-1318, TCEQ Docket No. 2007-1956-UCR	Texas Commission on Environmental Quality	CCN Application – Ability to Provide Service
Appeal of the Retail Water and Wastewater Rates of the Lower Colorado River Authority, SOAH Docket No. 582-08-2863, TCEQ Docket No. 2008-0093-UCR	Texas Commission on Environmental Quality	Choice of Test Year, Revenue Requirements, Indirect Cost Determination, Cost Allocation, Affiliated Transactions
Appeal of Navarro County Wholesale Ratepayers to Review the Wholesale Rate Increase Imposed by the City of Corsicana SOAH Docket No. 582-10-1977 TCEQ Docket No. 2009-1925-UCR	Texas Commission on Environmental Quality	Public Interest
Petition to Revoke CCN No. 20694 from Tall Timbers Utility Company, Inc. in Smith County SOAH Docket No. 582-10-1923 TCEQ Docket No. 2009-2064-UCR	Texas Commission on Environmental Quality	Capacity Fees
Application of Texas-New Mexico Power Company for Authority to Change Rates, PUCT Docket No. 36025	Public Utility Commission of Texas	Accounting Issues, Transmission Cost of Service, Functionalization, Consolidated Tax Savings Adjustment, Hurricane Ike Cost Recovery
Application of City of Garland to Change Rates for Wholesale Transmission Service, PUCT Docket No. 36439	Public Utility Commission of Texas	Transmission Cost of Service Rate Application

Attachment 1
JACK E. STOWE, JR.
EXPERT WITNESS RESUME
(continued)

CASE	JURISDICTION	TOPIC
Cause No. D-1-GV-09-001199 City of Garland, Texas v. Public Utility Commission of Texas	200th Judicial District Court Travis County, Texas	Damage Calculation
Application of City of Garland to Change Rates for Wholesale Transmission Service, PUCT Docket No. 38709	Public Utility Commission of Texas	Transmission Cost of Service Rate Application
Application of Upper Trinity Regional Water District for Water Use Permit No. 5821, SOAH Docket No. 582-12-5232; TCEQ Docket No. 2012-0065-WR	Texas Commission on Environmental Quality	Economic and Rate Impact of Granting Water Use Permit Relating to Lake Ralph Hall
Joint Petition of Citizens Water of Westfield, LLC, Citizens Wastewater of Westfield, LLC and the City of Westfield, Indiana for approvals in connection with the proposed transfer of certain Water Utility Assets to Citizens Water of Westfield, LLC and the proposed transfer of certain Wastewater Utility Assets to Citizens Wastewater of Westfield, LLC, Cause No. 44273	Indiana Regulatory Commission	Calculation of Investor Supplied Capital
Application of North Texas Municipal Water District for Water Use Permit No. 12151, SOAH Docket No. 582-15-0690; TCEQ Docket No. 2014-0913-WR	Texas Commission on Environmental Quality	Economic and Rate Impact of Granting Water Use Permit Relating to Lower Bois d'Arc Creek Reservoir
Cause No. 2011-60876-393 for the Transfer of Providence Village WCID Facilities and CCN per Contract.	Texas Commission on Environmental Quality	Economic, Public Benefit and Rate Impact of Granting Water Use Permit
Application 35930 of City of Heath to Amend and Decertify a Portion of RCH WSC CCN	Texas Commission on Environmental Quality	Litigation Support and Valuation of Any Related Assets
Valuation Pursuant to Petition for the Decertification of Tall Timbers Utility Company's CCN within the City Service Area of Tyler under PUC Docket No. 42893	Public Utility Commission of Texas	Litigation Support and Valuation of Any Related Assets
Valuation Pursuant to Petition for the Decertification of Green Valley SUD CCN within the City Limits of Cibolo under PUC Docket No. 45702	Public Utility Commission of Texas	Litigation Support and Valuation of Any Related Assets
Valuation Pursuant to Petition for the Decertification of Aqua Texas CCN within the City of Ft. Worth Service Area under PUC Docket Nos. 45244	Public Utility Commission of Texas	Litigation Support and Valuation of Any Related Assets
Valuation Pursuant to Petition for the Decertification of Aqua Texas CCN within the Mustang SUD Boundaries under PUC Docket Nos. 45450 and 45462	Public Utility Commission of Texas	Litigation Support and Valuation of Any Related Assets
Valuation Pursuant to Petition for the Decertification of Mustang SUD CCN within the City of Aubrey Service Area under PUC Docket Nos. 45106 and 45107	Public Utility Commission of Texas	Litigation Support and Valuation of Any Related Assets
Valuation Pursuant to Petition for the Decertification of Mustang SUD CCN within the City Limits of Celina under PUC Docket No. 45151	Public Utility Commission of Texas	Litigation Support and Valuation of Any Related Assets

Attachment 1
JACK E. STOWE, JR.
EXPERT WITNESS RESUME
(continued)

CASE	JURISDICTION	TOPIC
Valuation Pursuant to Petition for the Decertification of Green Valley SUD CCN within the City Limits of Schertz under PUC Docket No. 45956	Public Utility Commission of Texas	Litigation Support and Valuation of Any Related Assets
Valuation Pursuant to Petition for the Decertification of Mountain Peak SUD CCN within the City Limits of Midlothian under PUC Docket No. 44394	Public Utility Commission of Texas	Litigation Support and Valuation of Any Related Assets
Professional Review of Ker-Seva LTD., ADC West Ridge L.P., and Center for Housing Resources, Inc. Filed Complaint Against the City of Frisco under PUC Docket No. 45870.	Public Utility Commission of Texas	Litigation Support and Review of Procedural Compliance with CCN Holder's Duty to Serve
Valuation Pursuant to Petition for the Decertification of Forney Lake WSC CCN within the Service Area of City of Heath under PUC Docket No. 44541	Public Utility Commission of Texas	Litigation Support and Valuation of Any Related Assets