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Item Number: 151

Addendum StartPage: 0

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PUBLIC UTILITY COMMISSION
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APPLICATION OF THE CITY OF
SCHERTZ TO AMEND A SEWER
CERTIFICATE OF CONVENIENCE
AND NECESSITY UNDER WATER
CODE SECTION 13.255 AND TO
DECERTIFY A PORTION OF GREEN
VALLEY SPECIAL UTILITY
DISTRICT'S CERTIFICATE RIGHTS
IN BEXAR COUNTY

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BEFORE THE STATE OFFICE

OF

ADMINISTRATIVE HEARINGS

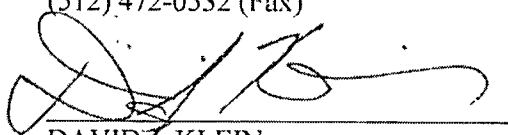
**CITY OF SCHERTZ'S SECOND SUPPLEMENTAL RESPONSE TO GREEN VALLEY
SPECIAL UTILITY DISTRICT'S SECOND REQUEST FOR INFORMATION**

Pursuant to 16 Tex. Admin. Code ("TAC") § 22.144, comes now the City of Schertz (the "City"), by and through its undersigned attorneys of records, and files its Second 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.**

816 Congress Avenue, Suite 1900
Austin, Texas 78701
(512) 322-5800
(512) 472-0532 (Fax)



DAVID Z. KLEIN
State Bar No. 24041257
dklein@lglawfirm.com

CHRISTIE L. DICKENSON
State Bar No. 24037667
cdickenson@lglawfirm.com

ASHLEIGH K. ACEVEDO
State Bar No. 24097273
aacevedo@lglawfirm.com

ATTORNEYS FOR CITY OF SCHERTZ

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 25th day of January, 2017 to the parties of record.



David J. Klein

**CITY OF SCHERTZ'S SECOND 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 as asserted by GVSUD in its direct, prefiled testimony is misapplied and not applicable in this matter.

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

GVSUD 2-4 The amount and any method of calculating economic damages.

RESPONSE: The City's previous response is also sponsored by Jack E. Stowe. Further, it is the City's contention that not only is there economic damages in this matter, the amount of any alleged economic damages is outside the scope of the issues to be addressed in this hearing under the Administrative Law Judge's Order No. 2 in this matter.

Prepared by: Jack E. Stowe
Sponsored by: Robert Adams, D.E., P.E. and 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's previous responses to this RFI are also sponsored by Mr. Jack E. Stowe and Mr. Robert F. Adams.

The City clarifies that Mr. Stowe's current title is Executive Consultant, and that his 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.

The City further supplements its previous response to indicate that the City is aware of the following additional person having knowledge of relevant facts:

Mr. Chris Ekrut
Director, Environmental Practice
NewGen Strategies Inc.
1300 East Lookout Drive, Suite 100
Richardson, Texas 75082
(972) 680-2000

Mr. Ekrut is knowledgeable of at least the Application and the City's Appraisal filed in this manner.

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

Prepared by: Jack E. Stowe and Robert F. Adams, D.E., P.E.
Sponsored by: Jack E. Stowe and Robert F. Adams, D.E., 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 78731
Phone: (512) 900-8195

Mr. Robert F. Adams, D.E., P.E.
Alan Plummer Associates, Inc.
6300 La Calma, Suite 400
Austin, Texas 78752-3852
Phone: (512) 452-5905

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

The City anticipates that Mr. Stowe will submit pre-filed rebuttal testimony on February 14, 2017, in this docket to rebut the allegations made by the GVSUD witnesses in their prefiled direct testimonies and accompanying exhibits regarding property rendered useless and valueless, and whether the appraisals are limited to property rendered useless and valueless. To this end, Mr. Stowe will likely testify as to why the property interests alleged by GVSUD's witnesses are not "property" under Texas Water Code Section 13.255, and not property rendered useless and valueless by the City's application, in light of his financial and regulatory expertise. Such expert rebuttal testimony will at least refute the applicability of the economic opportunity concept, the applicability of TCEQ's regionalization regulations, impact fees, rates, lost net revenues from future customers, attorneys fees, and appraiser's fees.

The City also anticipates that Mr. Adams will submit pre-filed testimony on February 14, 2017, in this docket to rebut the allegations made by the GVSUD witnesses in their prefiled direct testimonies and accompanying exhibits regarding property rendered useless and valueless, and whether the appraisals are limited to property rendered useless and valueless. Specifically, Mr. Adams will likely testify as to why the property interests alleged by GVSUD's witnesses are not "property" under Texas Water Code Section 13.255, and not property rendered useless and valueless by the City's application, in light of his technical and regulatory expertise. Such expert rebuttal testimony will at least refute the allegations of the GVSUD witnesses in their prefiled testimonies regarding wastewater planning, TPDES permits applications, and regionalization.

- (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;

It is Mr. Stowe's mental impression and opinion that based upon his expertise, GVSUD has not identified any property that is rendered useless or valueless by the City's proposed 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. The property interests

alleged by GVSUD's witnesses in this matter are not "property" under Texas Water Code Section 13.255 and are not property rendered useless and valueless by the City's application. It is Mr. Stowe's mental impression and opinion that based upon his expertise, the economic opportunity concept alleged by GVSUD's witnesses is not applicable in this matter and has been misapplied; and that GVSUD cannot (i) build a wastewater system to transport raw wastewater generated from the area to be decertified, (ii) construct and treat such raw wastewater at GVSUD wastewater treatment plant, and (iii) discharge treated wastewater into the Cibolo Creek Watershed.

It is Mr. Adams's mental impression and opinion that based upon his expertise, GVSUD has not identified any property that is rendered useless or valueless by the City's proposed 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. The property interests alleged by GVSUD's witnesses in this matter are not "property" under Texas Water Code Section 13.255 and are not property rendered useless and valueless by the City's application; and that GVSUD cannot (i) build a wastewater system to transport raw wastewater generated from the area to be decertified, (ii) construct and treat such raw wastewater at GVSUD wastewater treatment plant, and (iii) discharge treated wastewater into the Cibolo Creek Watershed.

(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 and Mr. Adams do not currently have any new or additional documents, tangible things, reports, models, or data compilations, respectively, responsive to this request at this time. The City will update this discovery response upon identifying any such item.

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

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

A copy of Mr. Adams's resume is attached to his prefiled direct testimony, filed in this matter on November 27, 2016, as Exhibit A, and has been previously provided in this matter.

Prepared by: Jack F. Stowe and Robert F. Adams, D.E., P.E.
Sponsored by: Jack E. Stowe and Robert F. Adams, D.E., P.E.



Jack E. Stowe, Jr.
Executive Consultant
jstowe@newgenstrategies.net

Jack Stowe's Public Sector consulting career began in 1975. His experience is highlighted by the major roles he has fulfilled in serving public sector entities to achieve major cost savings through contract negotiations for services and implementation of organizational and operational enhancements. His experience encompasses utility ratemaking under federal, state and municipal jurisdictions, as well as 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
- Economic Feasibility Studies

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 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. The company was subsequently 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. In March 2008, Mr. Stowe founded J. Stowe & Co. which became NewGen Strategies & Solutions in 2012.

EDUCATION

- Bachelor of Arts in Accounting, North Texas State University

PROFESSIONAL AFFILIATIONS

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

RELEVANT EXPERIENCE

Cost of Service and Rate Design – Water and Wastewater

Mr. Stowe conducts reviews of cost of service and rate design practices for various water and wastewater utilities. He is knowledgeable in cost allocation theories and develops cost of service unbundling of utility functions. He calculates revenue requirements over multiple year planning horizons, ensuring the utility's ability to meet its debt service and coverage requirements and providing results that are reliable and defensible. Mr. Stowe frequently presents study findings and recommendations to utility management, boards, city councils, and other governing bodies. The following is a sample list of clients for whom Mr. Stowe has performed water and/or wastewater cost of service, customer class cost allocation, and/or rate design study, including wholesale clients.

- | | |
|--|---|
| ▪ City of Arlington, Texas | ▪ Kempner Water Supply Corporation, Texas |
| ▪ Argyle Water Supply Corporation, Texas | ▪ City of Kilgore, Texas |
| ▪ Barton Creek Lakeside, Texas | ▪ City of Knollwood, Texas |
| ▪ City of Bellaire, Texas | ▪ City of Lewisville, Texas |
| ▪ City of Borger, Texas | ▪ City of Lubbock, Texas |
| ▪ Cameron County Fresh Water Supply, | ▪ City of Mesquite, Texas |

Jack E. Stowe, Jr.

Executive Consultant

- | | |
|--|---|
| District No.1, Texas | ■ City of Midlothian, Texas |
| ■ City of Celina, Texas | ■ Montgomery County Municipal Utility District, Texas |
| ■ City of Copperas Cove, Texas | ■ City of North Myrtle Beach, South Carolina |
| ■ City of Corsicana, Texas | ■ City of North Richland Hills, Texas |
| ■ Dallas Water Utilities, Texas | ■ City of Paris, Texas |
| ■ City of Denton, Texas | ■ City of Richmond, Virginia |
| ■ Devers Canal System, Texas | ■ Rockett Special Utility District, Texas |
| ■ El Oso Water Supply Corporation, Texas | ■ City of Rowlett, Texas |
| ■ City of Farmers Branch, Texas | ■ City of Sachse, Texas |
| ■ City of Ft. Worth, Texas | ■ City of Sanger, Texas |
| ■ City of Georgetown, Texas | ■ Tarrant Regional Water District, Texas |
| ■ City of Gilmer, Texas | ■ United Irrigation District, Texas |
| ■ City of Glenn Heights, Texas | ■ City of Weatherford, Texas |
| ■ City of Grapevine, Texas | ■ City of Westminster, Colorado |
| ■ City of Hobbs, New Mexico | ■ City of Wylie, Texas |
| ■ City of Kaufman, Texas | |

Cost of Service and Rate Design – Public Service Commissions

Specifically, Mr. Stowe has conducted and supervised analyses of rate base, operating income, rate of return, revenue requirements, fully allocated cost of service and rate design for rate case proceedings under state or local jurisdictions. The various jurisdictions Mr. Stowe has performed consulting services in are as follows:

- | | |
|---|---|
| ■ Arizona Corporation Commission | ■ Oklahoma Corporation Commission |
| ■ Federal Energy Regulatory Commission | ■ Public Utility Commission of Texas |
| ■ Illinois Commerce Commission | ■ Railroad Commission of Texas |
| ■ Kentucky Public Service Commission | ■ Texas Commission of Environmental Quality |
| ■ Mississippi Public Service Commission | ■ Utah Public Service Commission |
| ■ New Mexico Public Service Commission | ■ Wyoming Public Service Commission |

Valuation Analysis - Water

Mr. Stowe has also been actively involved in water utility system valuation, with the results of the valuations serving as the foundation for the sale or transfer of ownership for the utilities or the donation of the assets in accordance with Section 170 of the Internal Revenue Service Code of 1986. He has performed such studies for the following entities:

- | | |
|--|---|
| ■ RCH Water Supply Corporation, Texas | ■ Liberty City Water Supply Corporation, Texas |
| ■ Kelly Air Force Base, Texas | ■ Royse City, Texas / BHP Water Supply Corporation |
| ■ Walker County Water Supply Corporation, Texas | ■ Wood Wind Water System, LLC Oakland County, Michigan |
| ■ Johnson County Water Supply Corporation, Texas | ■ Oakland Explorations Water System, LLC Oakland County, Michigan |

- High Point Water Supply Corporation, Texas

Contract Negotiations Support

Mr. Stowe has provided contract negotiation support for a variety of entities. He supported raw water contract negotiations between a water district and a city and represented a group of 21 customer cities in a detailed wastewater cost of service study that provided the foundation for contract renewal negotiations with their wholesale provider. Mr. Stowe has also participated in negotiations of operation, maintenance and management privatization/outsourcing contracts.

Additionally, he supported a city in its acquisition of the street lighting system from the incumbent provider, 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.

Mr. Stowe's negotiation support clients include:

- City of Arlington and Texas Electric Service Company, Texas
- City of Arlington and the Tarrant County Water Improvement District No. 1 (now Tarrant Regional Water District), Texas
- Red River Redevelopment Authority, Texas
- Wastewater service contract negotiations between the Customer Cities and the City of Fort Worth, Texas
- Southwest Division of United States Navy

Load Aggregation

Mr. Stowe assisted a client in the electric load aggregation of its 15 members. This effort has resulted in the release of a Request for Bid on approximately 800,000,000 kWh brought to market. His projects include:

- TWCA-USA, Inc.

Financial Projections

Mr. Stowe assisted clients in examining the financing alternatives, obtaining state funding, and establishing the cost allocation methodology associated with the \$1.9 billion 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. He also developed an impact fee econometric model used by the municipal clients to calculate the maximum allowable fee under S.B. 336. Mr. Stowe was 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. His financial projections clients include:

- Dallas Water Utilities and Tarrant Regional Water District, Texas
- Cities of North Richland Hills, Grapevine, Lewisville and Wylie, Texas

Feasibility Study

Mr. Stowe performed an economic feasibility study for a municipal client 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. He also assisted a group of clients in assessing the feasibility and economic impact of a water supply project, which proposed to supply at least 600,000 acre-feet of raw water to the area. His clients include:

- City of Arlington, Texas
- Dallas Water Utilities, North Texas Municipal Water District, Sabine River Authority of Texas, and Tarrant Regional Water District, Texas

Jack E. Stowe, Jr. Executive Consultant

Other utility company clients served by Mr. Stowe are presented below. Mr. Stowe has conducted numerous engagements during his career for many of these clients.

- Arkansas-Oklahoma Gas Corporation, Arkansas
- Arizona Public Service, Arizona
- Central Power & Light (now AEP), Texas
- Canadian River Municipal Water Authority, Texas
- Denton County Electric Cooperative (now CoServ), Texas
- Detroit Edison, Michigan
- Gulf States Utilities (now Entergy), Texas
- Houston Lighting & Power (now Reliant), Texas
- Indianapolis Power & Light, Indiana
- Kentucky Power & Light, Kentucky
- Lake Dallas Telephone Company, Texas
- Lower Colorado River Authority, Texas
- Lone Star Gas Company (now ATMOS), Texas
- Magnolia Gas, Mississippi
- Mississippi Power & Light, Mississippi
- Mojave Electric Cooperative, Arizona
- Southwest Electric Service Company (now TXU), Texas
- Southwestern Public Service Company, Texas
- San Miguel Electric Cooperative, Texas
- Texas Electric Service Company (now TXU), Texas
- Texas-New Mexico Power Company, Texas
- Texas Power & Light (now TXU), Texas
- Tucson Gas & Electric, Arizona
- Utah Power & Light, Utah
- West Texas Utilities (now AEP), Texas

PRESENTATIONS AND PUBLICATIONS

Mr. Stowe has given numerous presentations and participated in training and workshops in several states. These activities have focused on cost of service, ratemaking, and competitive issues. Host organizations and the topics Mr. Stowe presented on or published information are displayed below.

In addition, Mr. Stowe authored a 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 below study.

Texas Water Development Board

Report - *Market Strategies for Improved Service by Water Utilities*

Study - *Socioeconomic Impact of Interbasin Transfers in Texas*

Texas Rural Water Association

- *SBI Deregulation 101*
- *Innovative Financing for Water and Wastewater Utilities*
- *Encroachment Issues: Your Service Area is Worth How Much*
- *Allocating the Costs of Population Growth in Wholesale Water Contracts*

Water Environmental Association of Texas

- *Rate Alternative Funding for Capital Improvements*
- *Construction Management and Financing Alternatives*

Texas Water Conservation Association

- *The Benefits of Electric Aggregation*
- *The Rate Impact of Water Conservation Pricing*
- *SBI Deregulation 101*
- *Water Retail Wholesale Ratemaking*
- *Management Audits*

American Association of Water Board Directors

- *Ins and Outs of Rate Making*

Texas Natural Resource Conservation Commission

- *Solid Waste Full Cost Accounting*

Texas Association of City Managers

- *The Impact of Senate Bill No. 336*

Government Financial 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*

Texas Government Financial Officers Association

- *The Impact of Senate Bill No. 336*

Texas Chapter of the Public Works Association

- *Electric Deregulation in Texas*

Texas Institute of Traffic Engineers

- *Street Lighting Cost Reduction, a Game Plan for the 80's*

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
City of Lampasas Notice of Intent to protect water service to area decertified from Kempner Water Supply Corporation in Lampasas Court. Docket No. 46140	Public Utility Commission of Texas	Identification of property rendered useless or valueless and valuation of same due to decertification