

**15720 Bandera Rd. Suite #103
Helotes, Texas 78023
210-695-5490**

INVOICE #FG-139
DATE: MARCH 1, 2016

FOR:
Forest Glen Utility

PAID

Hausman Management, LLC

EXHIBIT SAG-3

FGU0665

**15720 Bandera Rd. Suite #103
Helotes, Texas 78023
210-695-5490**

INVOICE #FG-140
DATE: APRIL 1, 2016

FOR:
Forest Glen Utility

Hausman Management, LLC

PAID

EXHIBIT SAG-3

FGU0666

Hausman Management, LLC

15720 Bandera Rd. Suite #103

Helotes, Texas 78023

210-695-5490

INVOICE

INVOICE #FG-141

DATE: MAY 1, 2016

TO:

Forest Glen Utility Company

FOR:

Forest Glen Utility

DESCRIPTION	AMOUNT
Management Fees for the month of April for Forest Glen Utility Co. wastewater plant including bookkeeping, site visits, end of month reports.	\$812.73
TOTAL	\$812.73

Please make check payable to:

Hausman Management, LLC

PAID

DIRECT TESTIMONY OF STEVEN A. GREENBERG

EXHIBIT SAG-3

FGU0667

**15720 Bandera Rd. Suite #103
Helotes, Texas 78023
210-695-5490**

INVOICE #FG-143
DATE: JUNE 1, 2016

FOR:
Forest Glen Utility

DESCRIPTION	AMOUNT
Management Fees for the month of May for Forest Glen Utility Co. wastewater plant including bookkeeping, site visits, end of month reports.	\$812.73
TOTAL	\$812.73

Hausman Management, LLC

PAID

EXHIBIT SAG-3

FGU0668

**15720 Bandera Rd. Suite #103
Helotes, Texas 78023
210-695-5490**

INVOICE #FG-144
DATE: JULY 1, 2016

FOR:
Forest Glen Utility

PAID

Hausman Management, LLC

EXHIBIT SAG-3

FGU0669

**15720 Bandera Rd. Suite #103
Helotes, Texas 78023
210-695-5490**

INVOICE #FG-145
DATE: AUGUST 1, 2016

FOR:
Forest Glen Utility

PAID

Hausman Management, LLC

EXHIBIT SAG-3

FGU0670

**15720 Bandera Rd. Suite #103
Helotes, Texas 78023
210-695-5490**

INVOICE #FG-146
DATE: SEPTEMBER 1, 2016

FOR:
Forest Glen Utility

PAID

Hausman Management, LLC

EXHIBIT SAG-3

FGU0671

**15720 Bandera Rd. Suite #103
Helotes, Texas 78023
210-695-5490**

INVOICE

INVOICE #FG-147
DATE: OCTOBER 1, 2016

TO:
Forest Glen Utility Company

FOR:
Forest Glen Utility

DESCRIPTION	AMOUNT
Management Fees for the month of September for Forest Glen Utility Co. wastewater plant including bookkeeping, site visits, end of month reports.	\$350.00
TOTAL	\$350.00

Please make check payable to:

Hausman Management, LLC

PAID

DIRECT TESTIMONY OF STEVEN A. GREENBERG

EXHIBIT SAG-3

FGU0672

Hausman Management, LLC

15720 Bandera Rd. Suite #103

Helotes, Texas 78023

210-695-5490

INVOICE

INVOICE #FG-148
DATE: NOVEMBER 1, 2016

TO:
Forest Glen Utility Company

FOR:
Forest Glen Utility

DESCRIPTION	AMOUNT
Management Fees for the month of October for Forest Glen Utility Co. wastewater plant including bookkeeping, site visits, end of month reports.	\$350.00
TOTAL	\$350.00

Please make check payable to:

Hausman Management, LLC

PAID

DIRECT TESTIMONY OF STEVEN A. GREENBERG

EXHIBIT SAG-3

FGU0673

Hausman Management, LLC

15720 Bandera Rd. Suite #103

Helotes, Texas 78023

210-695-5490

INVOICE

INVOICE #FG-149
DATE: DECEMBER 1, 2016

TO:
Forest Glen Utility Company

FOR:
Forest Glen Utility

DESCRIPTION	AMOUNT
Management Fees for the month of November for Forest Glen Utility Co. wastewater plant including bookkeeping, site visits, end of month reports.	\$350.00
TOTAL	\$350.00

Please make check payable to:

Hausman Management, LLC

PAID

DIRECT TESTIMONY OF STEVEN A. GREENBERG

EXHIBIT SAG-3

FGU0674

INVOICE

Jason R. Smith

401 Wood View Circle
Bandera, Texas 78003

Invoice: 15

1/1/2016

Bill To:

Forest Glen Utility Company
15720 Bandera Road, #103
Helotes, Texas 78023

Sales Rep.	P.O. Number	Ship Date	Ship Via	FOB	Terms
					Due upon receipt

Quantity	Description	Unit Price	Total
1	Forest Glen Utility Company WWTP Operation, Sampling, Maintenance	\$2,450.00	\$2,450.00
			\$2,450.00

Make all checks payable to Jason R. Smith
THANK YOU FOR YOUR BUSINESS!

PAID
1/25/16

DIRECT TESTIMONY OF STEVEN A. GREENBERG

EXHIBIT SAG-3

FGU0675

INVOICE

Jason R. Smith

401 Wood View Circle
Bandera Texas 78003

Invoice: 16

2/1/2016

Bill To:

Forest Glen Utility Company
15720 Bandera Road, #103
Helotes, Texas 78023

Sales Rep.	P.O. Number	Ship Date	Ship Via	FOB	Terms
					Due upon receipt

Quantity	Description	Unit Price	Total
1	Forest Glen Utility Company WWTP Operation, Sampling, Maintenance	\$2,450.00	\$2,450.00
			\$2,450.00

Make all checks payable to Jason R. Smith
THANK YOU FOR YOUR BUSINESS!

PAID
2/2/16

DIRECT TESTIMONY OF STEVEN A. GREENBERG

EXHIBIT SAG-3

FGU0676

INVOICE

Jason R. Smith

Invoice: 17

3/1/2016

401 Wood View Circle
Bandera, Texas 78003

Bill To:
Forest Glen Utility Company
15720 Bandera Road. #103
Helotes, Texas 78023

Sales Rep.	P.O. Number	Ship Date	Ship Via	FOB	Terms
					Due upon receipt

Quantity	Description	Unit Price	Total
1	Forest Glen Utility Company WWTP Operation, Sampling, Maintenance	\$2,450.00	\$2,450.00
			\$2,450.00

Make all checks payable to Jason R. Smith
THANK YOU FOR YOUR BUSINESS!

PAID
4/1/16

DIRECT TESTIMONY OF STEVEN A. GREENBERG

EXHIBIT SAG-3

FGU0677

INVOICE

Jason R. Smith

Invoice: 18

4/1/2016

401 Wood View Circle
Bandera Texas 78003

Bill To:
Forest Glen Utility Company
15720 Bandera Road, #103
Helotes Texas 78023

Sales Rep.	P.O. Number	Ship Date	Ship Via	FOB	Terms
					Due upon receipt

Quantity	Description	Unit Price	Total
1	Forest Glen Utility Company WWTP Operation, Sampling, Maintenance	\$2,450.00	\$2,450.00
			\$2,450.00

PAID
4/1/16

Make all checks payable to Jason R. Smith
THANK YOU FOR YOUR BUSINESS!

DIRECT TESTIMONY OF STEVEN A. GREENBERG

EXHIBIT SAG-3

FGU0678

INVOICE

Jason R. Smith

Invoice. 20

5/1/2016

401 Wood View Circle
Bandera Texas 78003

Bill To:
Forest Glen Utility Company
15720 Bandera Road #1C3
Helotes, Texas 78023

Sales Rep.	P.O. Number	Ship Date	Ship Via	FOB	Terms
					Due upon receipt

Quantity	Description	Unit Price	Total
1	Forest Glen Utility Company WWTP Operation, Sampling, Maintenance	\$2,450.00	\$2,450.00
			\$2,450.00

PAID

Make all checks payable to Jason R. Smith
THANK YOU FOR YOUR BUSINESS!

DIRECT TESTIMONY OF STEVEN A. GREENBERG

EXHIBIT SAG-3

FGU0679

INVOICE

Jason R. Smith

Invoice. 21

6/1/2016

401 Wood View Circle
Bandera Texas 78003

Bill To:

Forest Glen Utility Company
15720 Bandera Road #103
Helotes, Texas 78023

Sales Rep.	P.O. Number	Ship Date	Ship Via	FOB	Terms
					Due upon receipt

Quantity	Description	Unit Price	Total
1	Forest Glen Utility Company WWTP Operation, Sampling, Maintenance	\$3,000.00	\$3,000.00
			\$3,000.00

Make all checks payable to Jason R. Smith
THANK YOU FOR YOUR BUSINESS!

PAID
6/2/16

DIRECT TESTIMONY OF STEVEN A. GREENBERG

EXHIBIT SAG-3

FGU0680

INVOICE

Jason R. Smith

401 Wood View Circle
Bandera, Texas 78003

Invoice: 22

7/1/2016

Bill To:

Forest Glen Utility Company
15720 Bandera Road #103
Helotes, Texas 78023

Sales Rep.	P.O. Number	Ship Date	Ship Via	FOB	Terms
					Due upon receipt

Quantity	Description	Unit Price	Total
1	Forest Glen Utility Company WWTP Operation, Sampling, Maintenance	\$3,150.00	\$3,150.00
			\$3,150.00

Make all checks payable to Jason R. Smith
THANK YOU FOR YOUR BUSINESS!

PAID
7/1/16

DIRECT TESTIMONY OF STEVEN A. GREENBERG

EXHIBIT SAG-3

FGU0681

INVOICE

Jason R. Smith

Invoice: 23

8/1/2016

401 Wood View Circle
Bandera, Texas 78003

Bill To:
Forest Glen Utility Company
15720 Bandera Road, #103
Helotes, Texas 78023

Sales Rep.	P.O. Number	Ship Date	Ship Via	FOB	Terms
					Due upon receipt

Quantity	Description	Unit Price	Total
1	Forest Glen Utility Company WWTP Operation, Sampling, Maintenance	\$3,150.00	\$3,150.00
			\$3,150.00

Make all checks payable to Jason R. Smith
THANK YOU FOR YOUR BUSINESS!

PAID

DIRECT TESTIMONY OF STEVEN A. GREENBERG

EXHIBIT SAG-3

FGU0682

INVOICE

Jason R. Smith

Invoice: 24

9/1/2016

401 Wood View Circle
Bandera, Texas 78003

Bill To:
Forest Glen Utility Company
15720 Bandera Road, #103
Helotes, Texas 78023

Sales Rep.	P.O. Number	Ship Date	Ship Via	FOB	Terms
					Due upon receipt

Quantity	Description	Unit Price	Total
1	Forest Glen Utility Company WWTP Operation, Sampling, Maintenance	\$3,150.00	\$3,150.00
			\$3,150.00

Make all checks payable to Jason R. Smith
THANK YOU FOR YOUR BUSINESS!

PAID
9/1/16

DIRECT TESTIMONY OF STEVEN A. GREENBERG

EXHIBIT SAG-3

FGU0683

INVOICE

Jason R. Smith

401 Wood View Circle
Bandera Texas 78003

Invoice: 25

10/1/2016

Bill To:

Forest Glen Utility Company
15720 Bandera Road, #103
Helotes Texas 78023

Sales Rep.	P.O. Number	Ship Date	Ship Via	FOB	Terms
					Due upon receipt

Quantity	Description	Unit Price	Total
1	Forest Glen Utility Company WWTP Operation, Sampling, Maintenance	\$3,150.00	\$3,150.00
			\$3,150.00

PAID

Make all checks payable to Jason R. Smith
THANK YOU FOR YOUR BUSINESS!

DIRECT TESTIMONY OF STEVEN A. GREENBERG

EXHIBIT SAG-3

FGU0684

INVOICE

Jason R. Smith

401 Wood View Circle
Bandera, Texas 78003

Invoice: 26

11/1/2016

Bill To:

Forest Glen Utility Company
15720 Bandera Road, #103
Helotes, Texas 78023

Sales Rep.	P.O. Number	Ship Date	Ship Via	FOB	Terms
					Due upon receipt

Quantity	Description	Unit Price	Total
1	Forest Glen Utility Company WWTP Operation, Sampling, Maintenance	\$3,150.00	\$3,150.00
			\$3,150.00

Make all checks payable to Jason R. Smith
THANK YOU FOR YOUR BUSINESS!

PAID
11/1/16

DIRECT TESTIMONY OF STEVEN A. GREENBERG

EXHIBIT SAG-3

FGU0685

POLLUTION CONTROL SERVICES

INVOICE

1532 Universal City Blvd, Suite 100

Universal City, TX 78148-3318

1040-424

(210) 340-0343

02/10/2016

To: Forrest Glenn Utility Company
Attn: Mary Hoyt
15720 Bandera Rd. Suite 103
Helotes, TX 78023

*Please include invoice number
1040-424
on check for proper credit.

Month
Jan

Project / Purchase Order

Qty	Description of Work / PCS Sample Identification / Your Identification	Price	Amount
4	BOD5, Total Suspended Solids.. PCS Sample ID: 419530; 419531; 420310; 420527 Forrest Glenn Utility Company ID Effluent; Influent; Effluent; Effluent	\$57.00	\$228.00
1	BOD5.. PCS Sample ID: 420309 Forrest Glenn Utility Company ID Influent	\$38.00	\$38.00
3	E. coli (Enumeration-MPN).. PCS Sample ID: 420308; 420526; 421012 Forrest Glenn Utility Company ID Reuse; Reuse; Reuse	\$30.00	\$90.00
1	Turb. E. coli. (Enumeration-MPN).. BOD5.; Dropped off after 5PM; PCS Sample ID: 421632 Forrest Glenn Utility Company ID Reuse	\$93.00	\$93.00
2	Turb. E. coli. (Enumeration-MPN).. BOD5.. PCS Sample ID: 420794; 421773 Forrest Glenn Utility Company ID Reuse; Reuse	\$93.00	\$186.00
3	Turb.; BOD5.. PCS Sample ID: 420307; 420525; 421011 Forrest Glenn Utility Company ID Reuse; Reuse; Reuse	\$63.00	\$189.00

Invoice Total **\$824.00**

PAID

CK. NO. 440
DATE 2/10/16

*All charges
match up
MZ
17 FEB 2016*

*Please pay from invoice, no statement will be rendered.

Federal Tax ID: 74-2621139

*Invoices are due upon receipt. A finance charge of 1.5% per month will be added to past due accounts. This is an annual percentage rate of 18%.

WE APPRECIATE YOUR BUSINESS

DIRECT TESTIMONY OF STEVEN A. GREENBERG

EXHIBIT SAG-3

FGU0686

POLLUTION CONTROL SERVICES

INVOICE

1532 Universal City Blvd. Suite 100

Universal City, TX 78148-3318

1040-748

(210) 340-0343

03/10/2016

To: Forrest Glenn Utility Company
Attn: Mary Hoyt
15720 Bandera Rd. Suite 103
Helotes, TX 78023

*Please include invoice number
1040-748
on check for proper credit.

Month
Feb

Project / Purchase Order
Potranco Ranch

Qty	Description of Work / PCS Sample Identification / Your Identification	Price	Amount
2	BOD5, Total Suspended Solids,; Mail reports with invoice. PCS Sample ID: 424750; 424751 Forrest Glenn Utility Company ID Clarifier; Trash Tank	\$57.00	\$114.00
1	BOD5,; PCS Sample ID: 422397 Forrest Glenn Utility Company ID Influent	\$38.00	\$38.00
2	E. coli. (Enumeration-MPN),; PCS Sample ID: 422283; 423164 Forrest Glenn Utility Company ID Reuse, Reuse	\$30.00	\$60.00
6	Turb. E. coli. (Enumeration-MPN),; BOD5,; PCS Sample ID: 422396; 422952; 423636; 423825; 424318; 424556 Forrest Glenn Utility Company ID Reuse, Reuse; Reuse; Reuse; Reuse; Reuse	\$93.00	\$558.00
2	Turb.; BOD5,; PCS Sample ID: 422282; 423163 Forrest Glenn Utility Company ID Reuse; Reuse	\$63.00	\$126.00
Invoice Total			\$896.00

*AIL Reports
per invoice
ME
20 MAR 2016*

PAID

CK. NO. 468
DATE 3/22/16

*Please pay from invoice, no statement will be rendered.

Federal Tax ID: 74-2621139

*Invoices are due upon receipt. A finance charge of 1.5% per month will be added to past due accounts. This is an annual percentage rate of 18%.

WE APPRECIATE YOUR BUSINESS

DIRECT TESTIMONY OF STEVEN A. GREENBERG

EXHIBIT SAG-3

FGU0687

POLLUTION CONTROL SERVICES

INVOICE

1532 Universal City Blvd, Suite 100

Universal City, TX 78148-3318

1041-219

(210) 340-0343

04/20/2016

To: Forrest Glenn Utility Company
Attn: Mary Hoyt
15720 Bandera Rd. Suite 103
Helotes, TX 78023

*Please include invoice number
1041-219
on check for proper credit.

Month
Mar

Project / Purchase Order
Potranco Ranch

Qty	Description of Work / PCS Sample Identification / Your Identification	Price	Amount
2	BOD5, Total Suspended Solids,; Mail reports with invoice. ✓ PCS Sample ID: 428100; 428101 Forrest Glenn Utility Company ID Clarifier; Trash Tank	\$57.00	\$114.00
1	E. coli. (Enumeration-MPN),; BOD5, Total Suspended Solids,; PCS Sample ID: 427970 ✓ Forrest Glenn Utility Company ID Effluent	\$87.00	\$87.00
1	E. coli. (Enumeration-MPN),; PCS Sample ID: 425991 ✓ Forrest Glenn Utility Company ID Reuse	\$30.00	\$30.00
8	Turb, E. coli (Enumeration-MPN),; BOD5,; PCS Sample ID: 425215; 425403; 425779; 426381; 426520; 427135; 427321; 428099 Forrest Glenn Utility Company ID Reuse; Effluent; Reuse; Reuse; Reuse; Reuse; Reuse; Reuse	\$93.00	\$744.00
1	Turb,; BOD5,; PCS Sample ID: 425990 ✓ Forrest Glenn Utility Company ID Reuse	\$63.00	\$63.00
Invoice Total			\$1,038.00

Approved
MT
28 APR 2016

PAID
4/28/16
DATE

*Please pay from invoice. no statement will be rendered

Federal Tax ID: 74-2621139

*Invoices are due upon receipt. A finance charge of 1.5% per month will be added to past due accounts. This is an annual percentage rate of 18%.

WE APPRECIATE YOUR BUSINESS

DIRECT TESTIMONY OF STEVEN A. GREENBERG

EXHIBIT SAG-3

FGU0688

POLLUTION CONTROL SERVICES

INVOICE

Nbr: 1040-064

1532 Universal City Blvd, Suite 100

Universal City, TX 78148-3318

(210) 340-0343

Wallgren Environmental Services, Inc.

Page 1 of 1

d.b.a. Pollution Control Services

01/18/2016

*Please include invoice number

1040-064

on check for proper credit.

To: Forrest Glenn Utility Company
Attn: Mary Hoyt
15720 Bandera Rd. Suite 103
Helotes, TX 78023

Duplicate
Original

Project / Purchase Order

Month
Dec

Qty	Description of Work / PCS Sample Identification / Your Identification	Price	Amount
6	BOD5, Total Suspended Solids,; PCS Sample ID: 417836; 418267; 418626; 418627; 419037; 419038 Forrest Glenn Utility Company ID Effluent; Effluent; Influent; Effluent; Effluent; Influent	\$57.00	\$342.00
5	E. coli. (Enumeration-MPN),; PCS Sample ID: 416110; 416784; 416964; 417630; 418504 Forrest Glenn Utility Company ID Effluent; Reuse; Effluent; Reuse; Effluent	\$30.00	\$150.00
2	Nitrate-N,; BOD5, Total Suspended Solids,; PCS Sample ID: 416111; 416112 Forrest Glenn Utility Company ID Influent; Effluent	\$82.00	\$164.00
4	Turb,; BOD5,; PCS Sample ID: 416109; 416783; 416963; 417629 Forrest Glenn Utility Company ID Reuse; Reuse; Reuse; Reuse	\$63.00	\$252.00
Invoice Total			\$908.00

PAID

496
3/16/16

*Invoices are due upon receipt. A finance charge of 1.5% per month will be added to past due accounts. This is an annual percentage rate of 18%.

Federal Tax ID: 74-2621139

E-mail: chuck@pcslab.net

Internet: www.pcslab.net

WE APPRECIATE YOUR BUSINESS
DIRECT TESTIMONY OF STEVEN A. GREENBERG

EXHIBIT SAG-3

FGU0689

POLLUTION CONTROL SERVICES

INVOICE

1532 Universal City Blvd, Suite 100

Universal City, TX 78148-3318

1041-610

(210) 340-0343

05/16/2016

To: Forrest Glenn Utility Company
Attn: Mary Hoyt
15720 Bandera Rd. Suite 103
Helotes, TX 78023

*Please include invoice number
1041-610
on check for proper credit.

Month
Apr

Project / Purchase Order
Potranco Ranch

Qty	Description of Work / PCS Sample Identification / Your Identification	Price	Amount
2	BOD5, Total Suspended Solids,; Mail reports with invoice. PCS Sample ID: 431327; 431328 Forrest Glenn Utility Company ID Clarifier; Trash Tank	\$57.00	\$114.00
8	Turb, E. coli. (Enumeration-MPN),; BOD5,; PCS Sample ID: 428602; 428787; 429245; 429371; 430109; 430232; 430893; 431211 Forrest Glenn Utility Company ID Reuse; Reuse; Reuse; Reuse; Reuse; Reuse; Reuse; Reuse	\$93.00	\$744.00
Invoice Total			\$858.00

PAID
CK. NO. 509
DATE 6/21/16

Forrest Glenn
Approved
ME
27 May 2016

*Please pay from invoice, no statement will be rendered.

Federal Tax ID: 74-2621139

*Invoices are due upon receipt. A finance charge of 1.5% per month will be added to past due accounts. This is an annual percentage rate of 18%.

WE APPRECIATE YOUR BUSINESS

DIRECT TESTIMONY OF STEVEN A. GREENBERG

EXHIBIT SAG-3

FGU0690

POLLUTION CONTROL SERVICES

INVOICE

1532 Universal City Blvd, Suite 100

Universal City, TX 78148-3318

1041-944

(210) 340-0343

Wallgren Environmental Services, Inc.

d.b.a. Pollution Control Services

06/08/2016

To: Forrest Glenn Utility Company
Attn: Mary Hoyt
15720 Bandera Rd. Suite 103
Helotes, TX 78023

*Please include invoice number
1041-944
on check for proper credit.

Month
May

Project / Purchase Order
Potranco Ranch

Qty	Description of Work / PCS Sample Identification / Your Identification	Price	Amount
2	BOD5, Total Suspended Solids,, Mail reports with invoice. PCS Sample ID. 434472; 434473 Forrest Glenn Utility Company ID Trash Tank; Clarifier	\$57.00	\$114.00
9	Turb. E. coli. (Enumeration-MPN),, BOD5., PCS Sample ID. 431497; 431628; 432292; 432459; 433029; 433194; 433759; 433969; 434471 Forrest Glenn Utility Company ID Reuse. Reuse; Reuse; Reuse; Reuse; Reuse; Reuse; Reuse; Reuse; Reuse	\$93.00	\$837.00
Invoice Total			\$951.00

Forrest Glenn
Approved
MT
12 June 16

PAID
525
CK. NO. 11114
DATE 7/1/16

*Please pay from invoice, no statement will be rendered.

Federal Tax ID: 74-2621139

*Invoices are due upon receipt. A finance charge of 1.5% per month will be added to past due accounts. This is an annual percentage rate of 18%.

WE APPRECIATE YOUR BUSINESS

DIRECT TESTIMONY OF STEVEN A. GREENBERG

EXHIBIT SAG-3

POLLUTION CONTROL SERVICES

INVOICE

1532 Universal City Blvd, Suite 100

Universal City, TX 78148-3318

1042-334

(210) 340-0343

Wallgren Environmental Services, Inc.

d.b.a. Pollution Control Services

07/14/2016

To: Forrest Glenn Utility Company
Attn: Mary Hoyt
15720 Bandera Rd. Suite 103
Helotes, TX 78023

*Please include invoice number
1042-334
on check for proper credit.

Month
Jun

Project / Purchase Order
Potranco Ranch

Qty	Description of Work / PCS Sample Identification / Your Identification	Price	Amount
2	BOD5, Total Suspended Solids,; Mail reports with invoice. PCS Sample ID 437633; 437634 Forrest Glenn Utility Company ID Clarifier; Trash Tank	\$57.00	\$114.00
9	Turb, E. coli (Enumeration-MPN),, BOD5,; PCS Sample ID: 434678; 435167 435321; 435935; 436045, 436872; 437090; 437456; 437632 Forrest Glenn Utility Company ID Reuse: Reuse; Reuse; Effluent; Reuse: Reuse; Reuse; Reuse; Reuse	\$93.00	\$837.00
Invoice Total			\$951.00

Approved
mI
26 July 2016

PAID

CK. NO. 540
DATE 7/26/16

*Please pay from invoice, no statement will be rendered

Federal Tax ID: 74-2621139

*Invoices are due upon receipt. A finance charge of 1.5% per month will be added to past due accounts. This is an annual percentage rate of 18%.

WE APPRECIATE YOUR BUSINESS

DIRECT TESTIMONY OF STEVEN A. GREENBERG

EXHIBIT SAG-3

FGU0692

POLLUTION CONTROL SERVICES

INVOICE

1572 Universal City Blvd, Suite 100

Universal City, TX 78148-3318

1042-738

(210) 340-0343

Valley Environmental Services, Inc.

d. Pollution Control Services

08/09/2016

To: Forest Glenn Utility Company
Attn: Mary Hoyt
15720 Bandera Rd. Suite 103
Helotes, TX 78023

*Please include invoice number
1042-738
on check for proper credit.

Month

Jul

Project / Purchase Order
Potranco Ranch

Qty	Description of Work / PCS Sample Identification / Your Identification	Price	Amount
2	BOD5, Total Suspended Solids,; Mail reports with invoice. PCS Sample ID: 440607; 440608 Forest Glenn Utility Company ID Clarifier; Trash Tank	\$57.00	\$114.00
8	Turb, E. coli. (Enumeration-MPN),; BOD5,; PCS Sample ID: 438122; 438302; 438746; 438885; 439607; 439793; 440275; 440467 Forest Glenn Utility Company ID Reuse; Reuse; Reuse; Reuse; Reuse; Reuse; Reuse; Reuse	\$93.00	\$744.00
Invoice Total			\$858.00

Approved
ME
17 Aug 2016

PAID

CK. NO. 552
DATE 8.17.16

*Please pay from invoice, no statement will be rendered.

Federal Tax ID: 74-2621139

*Invoices are due upon receipt. A finance charge of 1.5% per month will be added to past due accounts. This is an annual percentage rate of 18%.

WE APPRECIATE YOUR BUSINESS

DIRECT TESTIMONY OF STEVEN A. GREENBERG

EXHIBIT SAG-3

FGU0693

POLLUTION CONTROL SERVICES

INVOICE

1532 Universal City Blvd, Suite 100

Universal City, TX 78148-3318

1043-100

(210) 340-0343

Wallgren Environmental Services, Inc

d.b.a. Pollution Control Services

09/12/2016

To: Forest Glenn Utility Company
Attn: Mary Hoyt
15720 Bandera Rd. Suite 103
Helotes, TX 78023

*Please include invoice number
1043-100
on check for proper credit.

Month
Aug

Project / Purchase Order
Potranco Ranch

Qty	Description of Work / PCS Sample Identification / Your Identification	Price	Amount
2	BOD5, Total Suspended Solids,; Mail reports with invoice. PCS Sample ID: 444341; 444342 Forest Glenn Utility Company ID Clarifier; Trash Tank	\$57.00	\$114.00
10	Turb, E. coli. (Enumeration-MPN); BOD5; PCS Sample ID: 441286, 441465, 441890, 442060, 442630, 442715, 443303, 443441, 444022, 444179 Forest Glenn Utility Company ID Reuse; Reuse; Reuse; Reuse; Reuse; Reuse; Reuse; Reuse; Reuse; Reuse	\$93.00	\$930.00
Invoice Total			\$1,044.00

wastewater operation testing

PAID

CK. NO. 566
DATE 9/20/16

*Please pay from invoice, no statement will be rendered.

Federal Tax ID: 74-2621139

*Invoices are due upon receipt. A finance charge of 1.5% per month will be added to past due accounts. This is an annual percentage rate of 18%.

WE APPRECIATE YOUR BUSINESS

DIRECT TESTIMONY OF STEVEN A. GREENBERG

EXHIBIT SAG-3

FGU0694

POLLUTION CONTROL SERVICES

INVOICE

1532 Universal City Blvd, Suite 100

Universal City, TX 78148-3318

1043-525

(210) 340-0343

Wallgren Environmental Services, Inc.

d.b.a. Pollution Control Services

10/07/2016

To: Forest Glenn Utility Company
Attn: Mary Hoyt
15720 Bandera Rd. Suite 103
Helotes, TX 78023

*Please include invoice number
1043-525
on check for proper credit.

Month
Sep

Project / Purchase Order
Potranco Ranch

Qty	Description of Work / PCS Sample Identification / Your Identification	Price	Amount
7	Turb. E. coli. (Enumeration-MPN); BOD5; Mail reports with invoice PCS Sample ID: 444752, 444971; 445669; 446333; 446521; 447042; 447179 Forest Glenn Utility Company ID Reuse, Reuse; Reuse; Reuse; Reuse; Reuse; Reuse; Reuse	\$93.00	\$651.00
1	Turb. E. coli. (Enumeration-MPN); PCS Sample ID: 445467 Forest Glenn Utility Company ID Reuse	\$55.00	\$55.00
1	Annual Sludge Report (ASR) on: 09/20/2016 (1 Hour's time (Professional Services - Jeff DePree) for TCEQ required compliance issues. at \$50/hr)	\$50.00	\$50.00
Invoice Total			\$756.00

PAID

CK. NO. 586
DATE 10/12/16

*Please pay from invoice, no statement will be rendered.

Federal Tax ID: 74-2621139

*Invoices are due upon receipt. A finance charge of 1.5% per month will be added to past due accounts. This is an annual percentage rate of 18%.

WE APPRECIATE YOUR BUSINESS

DIRECT TESTIMONY OF STEVEN A. GREENBERG

EXHIBIT SAG-3

FGU0695

POLLUTION CONTROL SERVICES

INVOICE

1532 Universal City Blvd, Suite 100

Universal City, TX 78148-3318

1043-883

(210) 340-0343

Wallgren Environmental Services, Inc.

d.b.a. Pollution Control Services

11/14/2016

To: Forest Glenn Utility Company
Attn: Mary Hoyt
15720 Bandera Rd. Suite 103
Helotes, TX 78023

*Please include invoice number
1043-883
on check for proper credit.

Month

Oct

Project / Purchase Order

Qty	Description of Work / PCS Sample Identification / Your Identification	Price	Amount
6	BOD5, Total Suspended Solids,; Mail reports with invoice PCS Sample ID: 448018; 448019; 450382; 450383; 450607; 450608 Forest Glenn Utility Company ID Trash Tank: Clarifier Clarifier; Trash Tank; Clarifier; Trash Tank	\$57.00	\$342.00
9	Turb, E. coli (Enumeration-MPN),; BOD5,; PCS Sample ID: 447694; 447808; 448414; 448521; 449267; 449470; 450014; 450121; 450610 Forest Glenn Utility Company ID Reuse: Reuse: Reuse, Reuse, Reuse, Reuse: Reuse: Reuse: Reuse	\$93.00	\$837.00
Invoice Total			\$1,179.00

PAID

CK. NO. 1605
DATE 12/1/16

*Please pay from invoice, no statement will be rendered.

Federal Tax ID: 74-2621139

*Invoices are due upon receipt. A finance charge of 1.5% per month will be added to past due accounts. This is an annual percentage rate of 18%.

WE APPRECIATE YOUR BUSINESS

DIRECT TESTIMONY OF STEVEN A. GREENBERG

EXHIBIT SAG-3

FGU0696



POLLUTION CONTROL SERVICES

INVOICE

1532 Universal City Blvd, Suite 100

Universal City, TX 78148-3318

1044-241

(210) 340-0343

Wallgren Environmental Services, Inc.
d.b.a. Pollution Control Services

12/13/2016

To: Forest Glenn Utility Company
Attn: Mary Hoyt
15720 Bandera Rd. Suite 103
Helotes, TX 78023

***Please include invoice number
1044-241
on check for proper credit.**

Month
Nov

Project / Purchase Order
Potranco Ranch

Qty	Description of Work / PCS Sample Identification / Your Identification	Price	Amount
9	Turb. E. coli. (Enumeration-MPN);, BOD5;, Mail reports with invoice. PCS Sample ID: 450697; 451239; 451357; 451906; 452044; 452757; 452874; 453157; 453235 Forest Glenn Utility Company ID Reuse; Reuse; Reuse; Reuse; Reuse; Reuse; Reuse; Reuse; Reuse	\$93.00	\$837.00
Invoice Total			\$837.00

PAID
6613
DATE 12/21/16

*Please pay from invoice, no statement will be rendered.

Federal Tax ID: 74-2621139

*Invoices are due upon receipt. A finance charge of 1.5% per month will be added to past due accounts. This is an annual percentage rate of 18%.

WE APPRECIATE YOUR BUSINESS

DIRECT TESTIMONY OF STEVEN A. GREENBERG

EXHIBIT SAG-3

AFFIDAVIT

STATE OF TEXAS

COUNTY OF Medina

I, Steven Greenberg being duly sworn, file this **NOTICE OF
PROPOSED RATE CHANGE**

Chief Executive Officer

as

(indicate relationship to Utility, that is, owner, member of partnership, title as officer of corporation, or other authorized representative of Utility); that, in such capacity, I am qualified and authorized to file and verify such NOTICE; and that all statements made and matters set forth herein are true and correct. This new Statement of Intent (and effective date of rate) is being provided as the result of action taken by the Public Utility Commission of Texas at its 5/25/18 open meeting.

I further represent that a copy of the attached NOTICE was provided
by

USPS
(method of delivery)

June 1 20 18

to each customer or other affected party on or about

Steven Greenberg
AFFIANT
(Utility's Authorized Representative)

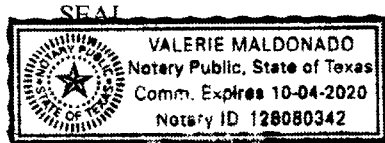
Forest Glen Utility Company

NAME OF UTILITY

If the Affiant to this form is any person other than the sole owner, partner, officer of the Utility, or its attorney, a properly verified Power of Attorney must be enclosed.

SUBSCRIBED AND SWORN TO BEFORE ME,

this the 30th day of May, 20 18, to certify
which witness my hand and seal of office.



Valerie Maldonado
NOTARY PUBLIC IN AND FOR THE
STATE OF TEXAS

Valerie Maldonado
PRINT OR TYPE NAME OF NOTARY

MY COMMISSION EXPIRES

10/04/20

DIRECT TESTIMONY OF STEVEN A. GREENBERG

EXHIBIT SAG-4

**NOTICE OF PROPOSED RATE CHANGE
PURSUANT TO TEX. WATER CODE § 13.1871**

FOREST GLEN UTILITY COMPANY

21070

Company Name

CCN Number(s)

has filed a rate change application with the Public Utility Commission of Texas (Commission or PUC). The application may be reviewed online at interchange.puc.texas.gov. You may also inspect a copy of the rate change application at your utility's office at the address below or at the Commission's office (1701 N. Congress Ave, Austin, TX 78701). The proposed rates will apply to service received after the effective date provided below, unless modified or suspended by the Commission. If the Commission receives a sufficient number of protests, separately or in a combined protest letter, from at least 22 [number of] ratepayers (10 percent of the utility's customers over whose rates the Commission has original jurisdiction) or from any affected municipality before the 91st day after the proposed effective date, the matter will be set for hearing. See Protest Form on the next page for instructions on how to protest.

EFFECTIVE DATE OF PROPOSED INCREASE: 7/6/2018

(must be at least 35 days after notice is provided to customers and 35 days after application is filed)

(Proposed rates requested by the utility are not final. The Commission may modify the rates and order a refund or credit against future bills all sums collected during the pendency of the rate proceeding in excess of the rate finally ordered plus interest.)

Reason(s) for proposed Rate Change:

TO ENSURE RATES COVER ACTUAL OPERATING COSTS OF THE UTILITY. FGU'S RATES HAVE BEEN BELOW THE COST OF SERVICE SINCE 2012.

BILLING COMPARISON**Water**

Existing	5,000 gallons:	\$ _____ /mo	Proposed	5,000 gallons:	\$ _____ /mo
Existing	10,000 gallons:	\$ _____ /mo	Proposed	10,000 gallons:	\$ _____ /mo
Existing	30,000 gallons:	\$ _____ /mo	Proposed	30,000 gallons:	\$ _____ /mo

Sewer

Existing	5,000 gallons:	\$ <u>35.00</u> /mo	Proposed	5,000 gallons:	\$ <u>65.00</u> /mo
Existing	10,000 gallons:	\$ _____ /mo	Proposed	10,000 gallons:	\$ _____ /mo

PROTRANCO RANCH

Subdivision(s) or System(s) Affected by Rate Change

<u>15720 Bandera #103</u>	<u>Helotes</u>	<u>Tx</u>	<u>78023</u>
Company Address	City	State	Zip

(210) 695-5490

Company Phone Number

214,000.00

Annual Revenue Increase

6/1/2018

Date Notice Delivered

8/1/2012

Date of Last Rate Change

Not Applicable

Date Meters Typically Read

* Prior to providing notice, the utility shall file a request for the assignment of a docket number for the application.

DIRECT TESTIMONY OF STEVEN A. GREENBERG

EXHIBIT SAG-4

P.U.C. DOCKET NO. 47897

RATEPAYER PROTEST

If you wish to PROTEST the proposed rate change, you must submit this form and 10 copies to:

**Filing Clerk
Public Utility Commission of Texas
1701 North Congress Avenue
P.O. Box 13326
Austin, Texas 78711-3326**

Unless protests are received from at least 10% of ratepayers or from any affected municipality, or the Commission Staff requests a hearing, no hearing will be held and the rates will be effective as proposed.

CUSTOMER INFORMATION (to be completed by customers submitting protests)

First Name: _____ Last Name: _____

Phone Number: _____ Fax Number: _____

Address, City, State: _____

Location where service is received: _____

(if different from the mailing address)

Please fill out the following:

I wish to PROTEST the following proposed rate action/s:

☐ Water Rate Change ☐ Sewer Rate Change ☐ Both Water and Sewer Rate Change

☐ Other (please specify below)

Signature of Protester:

Date:

**Si desea informacion en Espanol, puede llamar al
1-888-782-8477**

**Hearing- and speech-impaired individuals with text telephones may contact the PUC's Customer Assistance
Hotline at
512-936-7136**

DIRECT TESTIMONY OF STEVEN A. GREENBERG

EXHIBIT SAG-4

NOTICE OF PROPOSED RATE CHANGE –SEWER

CURRENT RATES	PROPOSED RATES
Monthly base rate including _____ gallons	Monthly base rate including _____ gallons
Meter Size:	Meter Size:
RESIDENTIAL	RESIDENTIAL
5/8" or 3/4" \$	5/8" or 3/4" \$
1" \$	1" \$
1 1/2" \$	1 1/2" \$
2" \$	2" \$
3" \$	3" \$
Other: \$	Other: \$
GALLONAGE OR FIXED CHARGE:	GALLONAGE OR FIXED CHARGE:
\$ 35.00	\$ 65.00
<input checked="" type="checkbox"/> per month; OR	<input checked="" type="checkbox"/> per month; OR
<input type="checkbox"/> for each additional 1,000 gallons over the minimum.	<input type="checkbox"/> for each additional 1,000 gallons over the minimum.
Gallage charges are determined based on average consumption for winter period which includes the following months:	Gallage charges are determined based on average consumption for winter period which includes the following months:
MISCELLANEOUS FEES	MISCELLANEOUS FEES
Tap Fee \$ 300.00	Tap Fee \$ 300.00
Reconnect fee: Non-payment \$ 25.00	Reconnect fee: Non-payment \$ 25.00 (Maximum - \$25.00)
Customer's Request \$ 50.00	Customer's Request \$ 50.00
Transfer Fee \$ 50.00	Transfer Fee \$ 50.00
Late Charge \$ 5.00	Late charge: (Indicate either \$5.00 or 10%) \$ 10%
Returned Check Charge \$ 25.00	Returned Check Charge \$ 25.00
Deposit \$ 50.00	Deposit (Maximum \$50.00) \$ 50.00
Meter test fee \$ Actual Cost	Meter test fee \$ 25.00 (Maximum - \$25.00)

Regulatory Assessment of 1% is added to base rate and gallonage charges. Additional fees and meter sizes may be shown on a separate page.

If applicable, list any bill payment assistance programs to low income Ratepayers.

FGU has maintained rates below the cost of service since 2012.

**SOAH DOCKET NO. 473-18-3008.WS
PUC DOCKET NO. 47897**

APPLICATION OF FOREST GLEN	§	BEFORE THE
	§	
UTILITY COMPANY FOR	§	STATE OFFICE OF
	§	
AUTHORITY TO CHANGE RATES	§	ADMINISTRATIVE HEARINGS

DIRECT TESTIMONY

OF

JIMMY ALAN HALL

ON BEHALF OF

FOREST GLEN UTILITY COMPANY

JULY 18, 2018

DIRECT TESTIMONY AND EXHIBITS OF JIMMY ALAN HALL

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III. RATE CASE EXPENSES	2

EXHIBITS

Exhibit JAH-1	Resume
Exhibit JAH-2	Rate Case Expenses (Invoices)

1 **I. INTRODUCTION**

2 **Q. PLEASE STATE YOUR NAME.**

3 A. Jimmy Alan Hall.

4 **Q. PLEASE OUTLINE YOUR EDUCATIONAL AND PROFESSIONAL**
5 **BACKGROUND.**

6 A. I received a Juris Doctorate in 1982 from the University of Texas School of Law.
7 My experience covers more than 35 years as an attorney. A copy of my
8 professional curriculum vitae is attached as Exhibit JAH-1.

9 **Q. HAVE YOU TESTIFIED IN ANY LEGAL PROCEEDING AS AN**
10 **EXPERT WITNESS?**

11 A. Yes, I have.

12 **II. PURPOSE OF TESTIMONY**

13 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS**
14 **PROCEEDING?**

15 A. I am presenting independent expert testimony on behalf of Forest Glen Utility
16 Company ("FGU" or "Utility"). I will discuss the reasonableness, necessity, and
17 recoverability of FGU's rate case expenses incurred in connection with its
18 application for rate increase and tariff change. My review and opinions consider
19 the qualifications of the Utility's attorneys, accountants, rate consultant, and other
20 representatives who aided in the preparation and defense of the application in this
21 docket, the complexity and unique nature of this case, the reasonableness and
22 necessity of the expenses incurred by those individuals in the scope of their work
23 in this case and the reasonableness of the hourly rates for these individuals among
24 other factors.

At this time, my review is limited to rate case expenses incurred from October 2016 through June 2018. A copy of these expenses is attached as Exhibit JAH-2. However, consistent with normal Commission practice, I expect to supplement my direct testimony at some point in the future to include additional rate case expenses that are incurred between now until the hearing on the merits. Since much work still needs to be done between now and the hearing on the merits, I also reserve the right to reconsider my opinions in light of further events.

III. RATE CASE EXPENSES

O. DOES THE PUC ADDRESS REASONABLENESS OF FEES?

A. Yes. Under 16 Tex. Admin. Code §24.33, a utility may recover rate-case expenses, including attorney fees, incurred as a result of filing a rate-change application under Tex. Water Code §13.1871, which applies to Class B and C utilities like FGU. These expenses may be recovered only if they are just, reasonable, necessary, and in the public interest. A utility may not recover any rate-case expenses if the increase in revenue generated by the just and reasonable rate determined by the Commission after the contested case hearing is less than 51% of the increase in revenue that would have been generated by a utility's proposed rate.

Q. DESCRIBE THE STEPS YOU TOOK TO PREPARE FOR TESTIFYING IN THIS CASE?

A. First, I discussed providing independent expert testimony with FGU's counsel, Helen Gilbert. We generally discussed the case and I reviewed the pleadings and the invoices comprising the rate case expenses. I also reviewed the legal criteria that should be considered in any rate case expense review, finalized my opinion, and drafted my testimony with Ms. Gilbert's review as set forth here.

**Q. TO DETERMINE THE REASONABLENESS OF THE ATTORNEYS' FEES
IN PARTICULAR, WHAT DID YOU REVIEW?**

1 A. First, I reviewed the bills themselves – the billing records of Randy Wilburn and
2 Helen Gilbert related to this case as well as the bills of the other professionals who
3 generated rate case expenses - the CPAs and rate consultant. Then, I reviewed the
4 applicable rules and statutes, including 16 TAC §24.33, the Texas Disciplinary
5 Rules of Professional Conduct and case law. In the *City of El Paso v. Public Utility*
6 *Com’n*, 916 S.W.2d 515 (Tex. App. – Austin 1995), the Third Court of Appeals
7 held that a utility’s requested rate case expenses will be reimbursed if the
8 Commission finds them to be reasonable – which is the standard used in the PUC
9 rules. And, the Commission’s reasonableness determination follows the same or
10 similar analysis as determining the reasonableness of attorneys’ fees under the
11 Texas Disciplinary Rules of Professional Conduct and case law.

12 **Q. SO, IN DETERMINING “REASONABLENESS” YOU LOOK AT THE**
13 **SAME CRITERIA FOR ACCOUNTANTS, RATE CONSULTANTS, AND**
14 **OTHER PROFESSIONALS WORKING ON BEHALF OF THE UTILITY**
15 **AS YOU DO FOR ATTORNEYS?**

16 A. Correct. In addition to the attorneys, FGU’s accountants, Lowery, Powell, Stevens
17 & Mangum, P.C. provided assistance with the questions that the PUC Staff raised
18 that related to general ledgers, financial statements, and tax returns that FGU’s
19 accountants had previously prepared for FGU. FGU also retained rate consultant,
20 Steven Greenberg, with Bridge View Resources, LLC, who prepared the
21 application, responded to discovery, and will provide direct testimony at the hearing
22 in support of the rate increase. Other rate case expenses include those expenses
23 relating to the mailing of notice to Potranco Ranch customers during the hearing
24 process and those type of expenses. This type of expert support is customary for
25 PUC rate cases.

26 **Q. IS YOUR TIME INCLUDED IN RATE CASE EXPENSES?**

27 A. Yes, it typically is included in the rate expenses, but I have not included my bills
28 for my time in this testimony. I will do so when FGU supplements its testimony.

1 **Q. HOW DID YOU DETERMINE REASONABLENESS OF THE RATE CASE**
2 **EXPENSES?**

3 A. Rule 1.04(b) of the Texas Disciplinary Rules of Professional Conduct (TDRPC)
4 states that a lawyer shall not charge a fee that is unconscionable. A fee is
5 unconscionable if a competent lawyer could not form a reasonable belief that the
6 fee is reasonable.

7 Rule 1.04(b), which is applied by courts routinely, lists a number of factors to
8 determine reasonableness. Not all of these factors must be met or may be applicable
9 to the instant case. Those factors are:

- 10 1) the time and labor required, the novelty and difficulty of the questions
11 involved, and the skill requisite to perform the legal service properly;
- 12 2) likelihood, if apparent to the client, that the acceptance of the particular
13 employment will preclude other employment by the lawyer;
- 14 3) the fee customarily charged in the locality for similar legal services;
- 15 4) the amount involved (in the case);
- 16 5) time limitations;
- 17 6) nature and length of professional relationship with client; and,
- 18 7) whether the fee is fixed or contingent on results (not applicable in this
19 case).

20 **Q. DID YOU FIND GILBERT WILBURN PLLC'S FEES TO BE**
21 **REASONABLE?**

22 A. Yes. First, PUC rate cases like this one are complicated and occur in a compressed
23 time frame with many short deadline periods. Discovery can be extensive such as
24 the nine (9) separate Requests for Information that have already been filed in this

1 case in addition to various pleadings. I found the rates and fees charged were all
2 justified considering this process. Also, the billing procedure used by Gilbert
3 Wilburn based on hourly rates in which each time-keeper is responsible for tracking
4 his or her time and inputting it into the appropriate billing system is quite common
5 among attorneys. Gilbert Wilburn's bills were well organized and contained
6 sufficient amount of detail about what task each time-keeper had undertaken. I also
7 noted that Gilbert Wilburn took a reasonable amount of time to perform their
8 services, whether that was communications, drafting and filing documents, or
9 preparing for a hearing. In fact, because of their more than 40 years combined
10 experience as attorneys, and Mr. Wilburn's more than 30 years as a registered
11 professional engineer with specific expertise in the water utility area, Gilbert
12 Wilburn brings unique skills and understanding of the underlying subject matter
13 that efficiently facilitates and expedites their work as lawyers for FGU. Their
14 expertise means that their firm saves their client legal fees by performing the
15 required legal tasks more efficiently than others in the field, especially in this
16 specialized and complicated area of water utility rate cases. It is also probable that
17 work Gilbert Wilburn performed for FGU required time the law firm would
18 otherwise devote to other clients. Gilbert Wilburn is a small two-person firm that
19 does not have associates or other staff to assist with client load, so a complicated
20 rate case like this one could preclude doing other work while it is pending. Finally,
21 I noted that Gilbert Wilburn's invoices show the firm charges a rate that is
22 comparable or lower than most firms in the water utility area in Travis County.
23 Overall, Gilbert Wilburn's fees appear reasonable and necessary for the day-to-day
24 operation of the utility, and therefore, considered permissible by the Commission.

25 **Q. DID YOU FIND THE OTHER RATE CASE EXPENSES TO BE**
26 **REASONALBE?**

27 A. Yes, Lowery, Powell, Stevens & Mangum, P.C. (CPA), Bridge View Resources,
28 LLC (rate consultant), and the other costs (e.g., mailing) were reasonable,

1 necessary, and in the public interest looking at the same factors that I described
2 above.

3 **Q. DID YOU IDENTIFY ANY ERRORS IN THE BILLING BY GILBERT**
4 **WILBURN, THE CPAS, RATE CONSULTANT OR OTHER FGU TEAM**
5 **MEMBERS?**

6 A. The only errors that I have found at this point are some small, meaningless
7 typographical errors.

8 **Q. IS FGU ENTITLED TO REIMBURSEMENT OF ALL ITS RATE CASE**
9 **EXPENSES IN THIS CASE?**

10 A. Yes. FGU's rate case expenses are part of its operating expenses and the inclusion
11 and recovery of reasonable rate case expenses in rates is appropriate and supported
12 by long-standing PUC policy.¹ A utility, like FGU, must be allowed to recover its
13 reasonable and necessary rate case expenses if it is to recover its full reasonable
14 cost of doing business.

15 **Q. DOES THIS CONCLUDE YOUR TESTIMONY?**

16 A. Yes. But again, I reserve the right to amend or modify my testimony when
17 additional information becomes available that is likely since it is still early in the
18 hearing process.

19

20

¹ See Docket Nos. 8646 and 9141, *Application of Central Power and Light Company for Authority to Change Rates and Petition of Central Power and Light Company to Continue Deferred Accounting for Unit I of the South Texas Project Beyond February 14, 1990.*

JIMMY ALAN HALL

Jimmy Alan Hall, PLLC
401 Green Acres Drive, Suite 100
Wimberley, Texas 78676-5025
jahall@fbjah.com
512.722.3190

BAR ADMISSIONS:

State Bar of Texas, 1982
U.S. Northern District of Texas, 1986
U.S. Western District of Texas, 1990

EDUCATION & TRAINING:

The University of Texas School of Law, J.D., 1982
The University of Texas LBJ School of Public Affairs, M.P.A., 1982
(*LBJ Foundation Award, Honorable Mention*)
The University of Texas at Austin, B.S. Arch Studies *high honors*, 1978

CERTIFICATION:

Board Certified in Administrative Law - Texas Board of Legal
Specialization, 1989

AREAS OF CONCENTRATION:

Water & Sewer Utility Regulation – Utility Districts
Water Rights
Land Development – Real Estate
Solid Waste Regulation
Dispute Resolution - Certified Mediator - Collaborative Law
Administrative Law
(Environmental Regulation & Occupational Licensing)
Business Entity Formation and Management

ADDITIONAL PROFESSIONAL AREAS:

Editor
Mentoring of Professionals – Spiritual Mentor

BACKGROUND:

Jimmy Alan Hall has practiced in the administrative, environmental, natural resource, water rights, utilities, land development, and real estate areas of law since graduating from law school in 1982. Mr. Hall has expertise in business law, civil litigation, and oil & gas that compliment his expertise in the above-described areas. He appears regularly before various administrative agencies and in civil courts. Mr. Hall's experience in contested cases has been in cases before the State's lead environmental, water rights, and water & sewer utility agency (now the Texas Commission on Environmental Quality or the TCEQ), the Texas Medical Board, the Texas Board of Nursing, and several other state agencies. He also regularly counsels clients on choice of business entities. Mr. Hall is rated "AV" in Martindale-Hubbell.¹ Mr. Hall was among the initial group of attorneys to be certified in administrative law by the Texas Board of Legal Specialization.

Mr. Hall has practiced before the Texas Commission on Environmental Quality and its predecessors on various issues, including water utilities; water quality; water rights; on-site sewage facilities; groundwater; and municipal, industrial, and hazardous solid waste. These matters have been from the applicant, enforcement, regulator, protestant, and land owner perspectives. As a Staff Attorney at the agency, Mr. Hall was responsible for or participated in these same program areas (other than water utilities) and all the then Superfund sites in Texas. At the TCEQ's predecessor, Mr. Hall was responsible for support to the On-Site Sewage Facilities program and devised the two-step permitting and inspection process now part of all OSSF rules. Mr. Hall has successfully presented arguments to the Commissioners and to the Staff that has resulted in a re-analysis and change in their initial positions on issues pertaining to the scope of regulatory authority and sound enforcement policies. Mr. Hall served as a Special Counsel to the Edwards Aquifer Authority in the Authority's contested cases before the State Office of Administrative Hearings on applications for the initial set of permits the Authority issued. Mr. Hall has served as an expert witness in environmental litigation regarding liability for the subsurface migration of contaminants and the reasonableness of a potential purchaser's decision to cancel the purchase of the subject tract of land.

Mr. Hall's involvement with municipal government includes his serving as City Attorney for the City of Jonestown for approximately three years and as an Assistant City Attorney for the Cities of Jonestown, Sunset Valley, and Lakeway for approximately eight years. Mr. Hall has represented other Texas municipalities on individual matters as outside counsel and

¹ CV, BV and AV are registered certification marks of Reed Elsevier Properties Inc., used in accordance with the Martindale-Hubbell certification procedure standards and policies. Martindale-Hubbell is the facilitator of a peer review process that rates lawyers. Ratings reflect the confidential opinions of members of the Bar and the Judiciary. Martindale-Hubbell ratings fall into two categories – legal ability and general ethical standards. Legal ratings are C – Good to High, B – High to Very High, A – Very High to Preeminent. There is one general ethical standard rating, "V" or "very high" – an attorney must receive it in order to be rated.

has represented property owners seeking municipal approvals on numerous occasions. Mr. Hall gained municipal utility experience as the General Manager/General Counsel for West Travis County MUD No. 5.

In the area of Administrative Law, Mr. Hall is Board Certified by the Texas Board of Legal Specialization and has represented many clients before several agencies: the TCEQ, the Railroad Commission of Texas, the Texas Medical Board, the Texas Board of Nursing, the Board of Professional Engineers, the Texas Department of Insurance, the Texas Comptroller of Public Accounts, the Texas Department of Licensing & Regulation, the Texas Ethics Commission, the Texas Board of Professional Engineers, the General Land Office of Texas, the Texas Parks & Wildlife Department, the Texas Board of Examiners for Professional Counselors, and the Texas Water Well Drillers Board (now Advisory Council). Mr. Hall's work for, with, and against governmental entities began even before obtaining his law license and has provided him with significant experience on open government, regulatory compliance, and rulemaking issues.

Mr. Hall has practiced in the real estate area on various subjects. He has represented buyers and sellers in several real estate transactions and participated in the closing of numerous real estate transactions. He has been an approved attorney for Independence Title, Austin Title, and United Title of Texas for closing real estate transactions. He has researched title to real property on numerous occasions in relation to the sale and purchase of property, environmental due diligence, and in relation to water rights and mineral rights. Mr. Hall has experience in obtaining governmental approvals of land entitlements as an attorney, a property owner, and as a Member of the City of Austin's Water and Wastewater Commission. His experience includes establishing, working for, and working against property owners associations. Mr. Hall's clients have included contractors, subcontractors, and property owners with respect to perfecting liens and defeating claims of liens, including litigation.

Mr. Hall graduated from the University of Texas College of General and Comparative Studies via the School of Architecture in 1978, and the Joint Degree Program between the School of Law and the LBJ School of Public Affairs at the University of Texas in 1982, earning a Juris Doctorate and a Masters in Public Affairs. While he is a native of San Angelo, Texas and has lived in Texas his entire life, although he has traveled abroad on numerous occasions.

SELECTED CAREER HIGHLIGHTS:

- Mr. Hall was Special Counsel to the General Manager of the Edwards Aquifer Authority in contested-cases for the initial applications for permits, including the much litigated *Day & McDaniel* case.
- Mr. Hall was the lead attorney for the successful effort of two citizen groups seeking a ban on the discharge of effluent into Lakes Buchanan, Inks, LBJ, and Marble Falls through a rule-making petition before a predecessor of the Texas Commission on Environmental Quality.
- The Office of the Texas Comptroller of Public Accounts sought more than \$2 million in taxes that it alleged Mr. Hall's client owed. Mr. Hall obtained a summary judgment in his client's favor, which the Austin Court of Appeals upheld in all relevant parts, in an unpublished opinion.
- As part of the *Dallas Morning News'* investigation of the Texas Medical Board, the newspaper reported on the agency's revocation of the medical licenses of physicians alleged to have committed sexual misconduct with their patients or former patients. Only one of the nine physicians discussed in the investigation was able to convince the Board to reinstate his license. Mr. Hall was that physician's attorney before the State Office of Administrative Hearings and the Board.
- Mr. Hall successfully represented numerous local land owners who opposed the permitting of a proposed hazardous waste disposal facility in the Dayton Salt Dome. The state permitting agency, then the Texas Water Commission, denied the application, and the courts upheld that decision. *Hunter Indus. Facilities, Inc. v. Tex. Natural Resources Conservation Commission*, 901 S.W.2d 96 (Tex. App.—Austin 1995), *writ denied*.
- Mr. Hall successfully defended the Texas Parks & Wildlife Department's decision to issue a sand and gravel permit to his client. *Fort Bend County v. Tex. Parks & Wildlife Dept.*, 818 S.W.2d 898 (Tex. App.—Austin 1991), *no writ*.
- The court of appeals agreed with Mr. Hall's argument that his client, the Lavaca-Navidad River Authority, possessed enforcement authority over the pollution of its reservoir by a salt water disposal well operation. *Jackson County Vacuum Truck Service, Inc. v. Lavaca-Navidad River Authority*, 701 S.W.2d 12 (Tex. App.—Corpus Christi 1985), *writ refused*.

POSITIONS:

Jimmy Alan Hall, PLLC, Founder, Austin, Texas, March 1, 2005 to present: water quality, surface and groundwater rights, municipal/hazardous/industrial solid waste, professional licensing, nonprofit corporations, municipal law, civil litigation, municipal regulation, contracts, franchise regulation, business law, real estate, land development, collections (including taxes), probate, and will matters.

Texas State University - San Marcos, Adjunct Professor, San Marcos, Texas, June - August, 2010: Taught "Problems in Public Law" in the Public Administration Program and "Advanced Civil Litigation" in the Legal Studies Program, both in the Graduate School.

Blue Cereus, LLC, Founder, Member, and Officer, Wimberley, Texas, April 19, 2006 to present: Part-Owner and President of a small for-profit water utility with two water systems on Lake Amistad outside of Del Rio, Texas.

Hall & Kleeman, PLLC, Founder, Member, and Officer, Austin, Texas, September 1, 1995 to April 8, 2005: Responsible for water quality, surface and groundwater rights, municipal/hazardous/industrial solid waste, professional licensing, nonprofit corporations, oil & gas, municipal law, civil litigation (including appeals), municipal regulation, contracts, franchise regulation, business law (entity formations, dissolutions, asset sales & purchases), real estate, land development, collections (including taxes), marital property agreements, probate, and will matters.

Genus Information Services Corp./EDSI-Environmental Data Systems, Inc., Shareholder, Director, and Officer, Austin, Texas, August 1992 to August 1994: Software development company designing a graphical user interface and background software for researching environmental compliance issues.

Scanlan & Buckle, P.C., Shareholder, Director, and Officer, Austin, Texas, July 1, 1990 to August 31, 1995 (wound up in February 1997): Responsible for water quality, surface and groundwater rights, municipal/hazardous/industrial solid waste, professional licensing, nonprofit corporations, oil & gas, sand & gravel mining, municipal law, civil litigation (including appeals), municipal regulation, business law, land development, bankruptcy and receiverships, and will matters.

Scanlan & Buckle, P.C., Participating Attorney, Austin, Texas, January 1, 1988 to June 30, 1990: Responsible for water quality matters, municipal/hazardous/industrial solid waste cases, nonprofit corporation clients, municipal law, and civil litigation cases.

Scanlan, Buckle & Fleckman, Senior Associate, Austin, Texas, October to December 1987: Responsible for water quality, municipal, and civil litigation cases.

Pete Snelson, U.S. Congressional Campaign, Campaign Manager, Midland, San Angelo, and San Antonio, Texas, June 1986 to November 1986: Assisted candidate in running his general election campaign for the House of Representatives, 21st Congressional District.

Bickerstaff, Heath & Smiley, Associate, Austin, Texas, February 1984 to October 1987: Responsible for water quality, water rights, water & sewer utility, administrative, and industrial/hazardous solid waste cases.

Texas Department of Water Resources, Staff Attorney, Austin, Texas, August 1982 to February 1984: Responsible for cases in water quality and solid waste permitting and enforcement and lead attorney for Superfund and non-Superfund abandoned waste sites, on-site sewage facilities, Edwards Aquifer issues, and Section 401 compliance. Attorney responsible for open government and procurement issues. Cross-trained with the Water Rights Section of the General Counsel's Office.

Pete Snelson Campaign for Texas Land Commissioner, Director of Research, Austin, Texas, January 1982 to June 1982: Researched issues relevant to the Commissioner of the General Land Office and campaign.

LBJ School of Public Affairs, Teaching Assistant to Professor Vic Arnold, Austin, Texas, August 1981 to December 1981: Assisted Professor Arnold in grading student work and tutored students on an individual basis. Students outside of the course sought tutoring assistance based on reputation.

Office of State Senator W. E. "Pete" Snelson, Clerk, Senate Redistricting Committee, Legislative Assistant, Austin, Texas, January 1980 to August 1981: Responsible for initial draft of legislation redistricting Texas' thirty-one state senatorial districts and compliance with Voting Rights Act.

Texas Prosecutors Coordinating Council, Law Clerk-Research Assistant, Austin, Texas, June 1979 to December 1980: Responsible for analysis of data and providing assistance in research under a federal grant to study the prosecutorial system in Texas (SPSS analysis) and law clerk duties.

PERSONAL:

Born San Angelo, Texas, December 23, 1955.

EDUCATION:

Juris Doctorate, University of Texas School of Law, Austin, May 1982

Masters of Public Affairs, LBJ School of Public Affairs, University of Texas, May 1982 (Joint Degrees Program)

Bachelor of Science, Architectural Studies, with High Honors, University of Texas at Austin, May 1978

PUBLICATIONS:

Editor-in-Chief, *State Bar of Texas Environmental Law Journal*, September 1984 to August 2011

Co-Editor, TEXAS ENVIRONMENTAL LAW, TEXAS PRACTICE SERIES, West Group

Co-Author, TEXAS ENVIRONMENTAL LAW, TEXAS PRACTICE SERIES, West Group, (2003)(Chapter 6 - Water Quality; Chapter 7 - Drinking Water)

Co-Editor for Water Quality, *State Bar of Texas Environmental Law Journal*, August 1983 to August 1984

Editor-in-Chief, *Environmental Regulation and Permitting*, John Wiley & Sons, Inc., June 1997 to July 2000

"County Authority to Regulate Subdivisions, Solid Waste and Private Sewage Facilities," COUNTY PROGRESS (Dec. 1984, Jan. & Feb. 1985)

CERTIFICATIONS, MEMBERSHIPS, HONORS & PROFESSIONAL ASSOCIATIONS:

Trained and Certified Mediator and Collaborative Practitioner

State Bar of Texas, Member

State Bar of Texas: Environmental and Natural Resources Law Section: Executive Committee, September 1984 to August 2011

State Bar of Texas Environmental & Natural Resources Section's 2001 Nominee for State Bar President's Award

Former Member of the College of the State Bar of Texas

Texas Bar Foundation, Life Fellow

Austin Bar Foundation, Charter Member

Member, Board of Directors, Imagine for All (nonprofit social justice organization), May 6, 2014 to present

Member, Board of Directors, Wimberley Valley Radio, February 1, 2017 to present

Former Member of the Global Collaborative Law Council

Travis County Bar Association: Administrative Procedure and Texas Register Act Revision Committee

City of Austin Water and Wastewater Commission, March 1985 to March 1986

MISCELLANEOUS:

Member, Board of Directors, South Central Conference of the United Church of Christ, September 2017 to present

Member, Board of Directors, Wimberley Valley Radio, February 2017 to present

Delegate to the South Central Conference of the United Church of Christ, 2015 to present

Former Lay Delegate to the Southwest/Río Texas Conference of the United Methodist Church

Lay Leader & Chancellor, Trinity Church of Austin, Texas

Former Team Leader/Committee Chair for various teams and committees at Trinity Church of Austin, Texas

Member of the Founding Committee of the Texas Office of the Environmental Defense Fund

Campaign Treasurer for the Texas Senate Democratic Campaign Committee, October 1988 to May 1995

Eagle Scout, 1970

God & Country Scout, 1970



Gilbert Wilburn, PLLC

Invoice

7000 North Mopac Expy Ste 200
Austin, Texas 78731

Billed To

Forest Glen Utility Co.
c/o Harry Hausman
12725 Bandera Rd. Ste 100
Austin TX 750

Date

01/02/17

Invoice No

1154

Job

Rate increase

Terms

Due on receipt

Date	Employee	Description	Time	Amount
12/23/16	HDW	Review electronic messages from Michael Ingersoll; Review electronic messages from Harry Hausman; Review electronic messages from Steven Greenberg	0.5	90.00
12/26/16	RBW	T-C w/ Steven Greenberg re. options for rate design; Review documents from Steven Greenberg re. same.	1.5	450.00

Handwritten signature

Total \$640.00

Payments/Credits \$0.00

Job Total Balance \$640.00

PAID

6/19/17

DIRECT TESTIMONY OF JIMMY ALAN HALL

EXHIBIT JAH-2

FGU0714



Gilbert Wilburn, PLLC
ATTORNEYS AT LAW

Invoice

7000 North Mopac Expy Ste 200
Austin, Texas 78731

Billed To:
Forest Glen Utility Co.
c/o Harry Hausman
15720 Bandera Rd. Ste 103
McAllen TX 78501

Date	Invoice No.
02/02/17	1705
Job	Terms
Rate Increase	Due on receipt

Date	Employee	Description	Time	Amount
01/27/17	RBW	Review proposed rate application; Conference call w/ Steven Greenberg re: same; Send electronic message to Harry Hausman re: same.	4	1,200.00

ok

Total	\$1,200.00
Payments/Credits	\$0.00
Net Total Balance	\$1,200.00

PAID
2/15/17
CHK 634



Gilbert Wilburn, PLLC

Invoice

7000 North Mopac Express St. 200
Austin, Texas 78731

Bill To:
Forest Glen Utility Co
c/o Harry Hausman
15720 Bandera Rd. Ste 103
Helotes TX 78020

Date: 01-03-18
Invoice No: 1920

Job: Rate Increase -
Turns: Dis. on receipt

Date	Employee	Description	Time	Amount
07/11/17	RGW	Review PUC requirements for rate increase, Review electronic message from Steven Greenberg re filing of same. Respond to same.	1.5	175.00
12/06/17	RGW	Conference w/ Steven Greenberg re rate application.	1	1,350.00
12/21/17	RGW	Prepare documents for filing w/ PUC; File same; Send notice to utility for inclusion in billing.	3.5	1,225.00
		FedEx Office - Print Application for Rate Increase Filing w/ PUC		130.87

PAID
1/10

✓

Total This Invoice	\$2,580.87
Payments/Credits	\$0.00
Total Outstanding Balance - All Invoices	\$2,580.87

Professional fees Logak



Gilbert Wilburn PLLC

Invoice

7000 North Mopac Expy Ste 100
Austin, Texas 78731

Bill To:
Forest Glen Utility Co
c/o Harry Hausman
15720 Bandera Rd. Ste 103
Houston, TX 780

Date: 01/11/18 Invoice No: 1828
Job: Rate Increase Term: Duration: apt

Date	Employee	Description	Time	Amount
01/09/18	RBW	Review 28 protest filings re: proposed rate increase; Make documents for filing w/ PUC re: Notice of Proposed Rate Change.	1	350.00
01/11/18	RBW	File Notice to Customers w/ PUC; Review documents re: hearing requests and Motions to Intervene.	2	700.00

68

34D
2/1/18

Total This Invoice	\$1,050.00
Payments/Credits	\$0.00
Total Outstanding Balance - All Invoices	\$1,050.00

2/14/18

Legal
C. Allen



Gilbert Wilburn, PLLC

7000 North Mopac Expy Ste 200
Austin, Texas 78731

Invoice

Bill To:

Forest Glen Utility Co
c/o Harry Hausman
16720 Bandera Rd. Ste 103
Hevles TX 780

Date

02/21/18

Invoice No

196

Job

Rate Increase -

Terms

Due on receipt

Date	Employee	Description	Time	Amount
02/21/18	HSG	Electronic mail w/ client and R Wilburn re. filing rate package revisions w/ PUC.	0.4	140.00
02/28/18	HSG	Finalize and file confidential customer documents w/ PUC.	1	350.00
02/13/18	RBW	Review electronic messages from Steven Greenberg re. PUC requests for information; T/C w/ Steven Greenberg re: same. T/C w/ Rick Nemer PUC Staff Attorney re. conference call to answer Staff questions; Electronic mail exchange w/ Rick Nemer re. same. Send electronic message to Steven Greenberg re. same.	1	350.00
02/15/18	RBW	Conference call w/ Steven Greenberg and PUC Staff re: Request for information	0.5	175.00
02/21/18	RBW	Review revised rate documents; Send emails to Steven Greenberg re. same	1.5	525.00
02/22/18	RBW	Review documents from Mary Hoyt; T/C w/ Mary Hoyt re. same. Prepare responsive documents to the PUC	1.5	525.00
02/23/18	RBW	Finalize documents for filing w/ PUC. Review electronic messages and documents from Mary Hoyt. Amend filing documents; File same w/ PUC and PUC staff attorney.	2	700.00
02/26/18	RBW	Prepare confidential document re. customer information. File same w/ PUC	1	350.00

Total This Invoice \$3,115.00

Payments/Credits \$0.00

Total Outstanding Balance - All Invoices \$3,115.00



Gilbert William, P.C.

Invoice

7800 North Maple Exp., Ste 200
Austin, Texas 78731

Bill To:
Forest Glen Utility Co
c/o Harry Hausman
15000 Bandera Rd. Ste 100
Houston, TX 77050

Date:
03/22/18 Invoice No:
1802

Job:
Rate Increase # Terms:
Due on receipt

Date	Employee	Description	Time	Amount
03/23/18	HSG	Electronic mail w/ client re: request for information received from PUC staff	0.2	72.00
03/26/18	HSG	TCO w/ R. Wilburn re: objections to staff's RFI, list of issues, and need to prepare answer to both. Prepare list of issues.	2.0	720.00
03/22/18	HBW	Review PUC Staff 2nd RFI; Forward on to team for preparation of answers; Review PUC Staff Supplemental Recommendation on Admin. Completeness; Forward on to team.	5.0	1500.00

Total This Invoice \$560.00

Payments Received \$0.00

Total Outstanding Balance - All Invoices \$560.00

APR 10 2018
7:00 PM

04/10



Gilbert Whiteman PLLC

Invoice

7000 North Mopac Expressway Ste 200
Austin, Texas 78731

Bill To:
Forest Glen Utility Co
c/o Harry Hausman
15120 Bandera Rd. Ste 100
Houston, TX 77050

Date: 07/02/18
Invoice No: 2019

Job:
Rate Increase
Total:
Due on receipt

Date	Employee	Description	Time	Amount
04/03/18	HSG	Revise draft list of issues and transmit to client. Electronic mail w/ client re: need to advise testimony responsibility document w/ list of issues. Review order for SOAH referral. Electronic mail w/ R Wilburn and client re: same.	0.9	315.00
04/04/18	HSG	Prepare answers to PUC RFI's. Electronic mail w/ R Wilburn and client re: same.	1.5	525.00
04/09/18	HSG	Electronic mail w/ client re: preparation of RFI answers. T.C. w/ PUC Staff Attorney Rick Numa re: request for extension of time for filing same.	0.6	175.00
04/10/18	HSG	Electronic mail and T.C. w/ Harry Hausman re: production of discovery answers. Electronic mail w/ Steven Greenberg re: same.	1.8	280.00
04/09/18	HSG	Electronic mail and T.C. w/ client re: preparation of discovery responses. Conference w/ R Wilburn re: same. T.C. w/ R Wilburn and client re: preparation of discovery answers.	1.1	385.00
04/10/18	HSG	Electronic mail w/ client re: documentation production for discovery answers; Review same.	1.4	490.00
04/11/18	HSG	Electronic mail w/ client re: document production in response to discovery requests; Review same.	1.4	490.00
04/12/18	HSG	Electronic mail w/ client re: document production for discovery responses; Review answers to RFI's.	5.8	2,030.00
04/13/18	HSG	Continue preparation of RFI answers. Electronic mail and T.C. w/ Steven Greenberg re: contents of same. Electronic mail w/ client re: same.	6.6	2,380.00
04/14/18	HSG	Electronic mail w/ Steven Greenberg and R Wilburn re: contents of RFI answers.	0.6	210.00
04/15/18	HSG	Electronic mail w/ Steven Greenberg and R Wilburn re: contents of RFI answers. Revise same. Finalize and copy same for filing w/ PUC.	3.9	1,365.00
04/16/18	HSG	File responses to PUC Staff first RFI. Electronic mail w/ client re: preparation of revised general ledger for filing.	2.7	945.00
04/18/18	HSG	Continue preparation of list of issues.	2.2	770.00
04/20/18	HSG	Finalize and file list of issues w/ PUC.		280.00

Total This Invoice

Payments/Credits 50.00

Page 1 Total Outstanding Balance - All Invoices \$19,415.04

2018 JUL 2
831

July



Gilbert Wilborn, P.C.

Invoice

7001 North Mopac Exp. Ste 200
Austin, Texas 78731

Bill To:
Forest Glen Utility Co.
c/o Harry Hausman
15020 Bandera Rd. Ste 100
Houston, TX 77050

Date: 05/02/18
Invoice No: 7019

Job:
Rate Increase -
Term:
Days in Month

Date	Employee	Description	Time	Amount
04/23/18	HSG	Electronic mail w/ client re [REDACTED] to submit in response to RFI	0.4	140.00
04/24/18	HSG	Prepare public notice of prehearing conference T/C w/ PUC Staff re approval of same and supplementation of discovery answers. Electronic mail w/ client and F. Whitson re making notice to ratepayers re same. T/C w/ Steven Greenberg re [REDACTED]	2.1	735.00
04/25/18	HSG	Prepare supplemental RFI answers. Finalize and re same w/ PUC. Electronic mail and T/C w/ PUC Staff re same	3	1,050.00
04/27/18	HSG	T/C w/ PUC Staff Attorney Oshwa Spencer re request to schedule conference call to discuss ledger and tax questions. Electronic mail w/ client re same	0.3	105.00
04/30/18	HSG	Electronic mail w/ PUC staff re scheduling conference call and questions to discuss during same. Electronic mail w/ client and consultants re same	0.6	210.00
04/03/18	RBW	Review Order of Referral. Renew draft List of Issues. Send electronic message to team re need for responses to RFI, assignment of List of Issues, and Order of Referral. Fee management	1	350.00
04/04/18	RBW	Prepare response to PUC Staff's First Official RFI	1	350.00
04/06/18	RBW	Review electronic messages from team re application [REDACTED] T/C w/ H Gilbert re same and PUC issues w/ discovery deadline. Respond to team re same	1	350.00
04/09/18	RBW	Conference call w/ Steven Greenberg, Harry Hausman, and H Gilbert re response to PUC Staff's RFI. Research re same	1	350.00
04/10/18	RBW	T/C w/ Harry Hausman re documents for submittal to PUC. T/C w/ H Gilbert re same	1.5	525.00
04/11/18	RBW	Prepare response to PUC Staff RFI	1	350.00
04/12/18	RBW	Prepare response to PUC Staff RFI	3	1,050.00
04/13/18	RBW	Review and edit responses to PUC First RFI	4.5	1,575.00
04/14/18	RBW	Review and edit attachments for FGU Response to PUC Staff's 1st RFI	1	350.00

Total This Invoice

Payments/Credits \$0.00

Page 2 Total Outstanding Balance - All Invoices \$19,415.04



Gilbert Weinbaum, PLLC

Invoice

7000 North Mopac Expy Ste. 200
Austin, Texas 78731

Bill To:
Forest Glen Utility Co
c/o Harry Hausman
15720 Bandera Rd. Ste 103
Houston TX 780

Date	Invoice No.
05/02/18	2019

Job	Terms
Rate Increase	Due on receipt

Date	Employee	Description	Time	Amount
04/16/18	RBW	File Response to PUC First RFI; Send electronic message to Steven Greenberg	2	300.00
04/17/18	RBW	Review and edit response to Richard Nemer re: missing responses to Staff's RFI; Conversation w/ Helen Gilbert re: same	1	350.00
04/23/18	RBW	Review electronic messages re: [REDACTED] Respond to same; T/C w/ San Antonio CPA re: General Ledger issues; T/C w/ Steven Greenberg re: same	1	350.00
04/24/18	RBW	Conference w/ H. Gilbert re: information for filing w/ PUC; T/C w/ Steven Greenberg re: same	1	350.00
		Office Depot - Prints for PUC		123.66
		Office Depot - Prints for PUC		7.57
		Office Depot - Prints for PUC		9.61
		Office Depot - Prints		4.78
		Office Depot - Prints to PUC		20.44
		Total Reimbursable Expenses		166.04

Total This Invoice \$12,416.04

Payments/Credits \$0.00

Page 3 Total Outstanding Balance - All Invoices \$19,416.04



Gilbert Wilburn, PLLC

Invoice

7000 North Mopac Expy Ste 200
Austin Texas 78731

3122

Bill To:
Forest Glen Utility Co.
c/o Harry Hausman
15720 Bandera Rd. Ste 103
Helotes TX 780

Date: 06/05/18 Invoice No: 2642
Job: Term:
Rate increase: 2017 Use on receipt

Date	Employee	Description	Time	Amount
05/02/18	HSG	Prepare notice affidavit for filing w/ PUC. File same. Multiple electronic mail communications w. PUC staff and client re: availability for conference call. T/C w/ Steven Greenberg re: same.	1.8	630.00
05/08/18	HSG	T/C w/ client and consultants re: response to PUC Staff's questions. Conference call w/ PUC Staff, client, and consultants re: same. Electronic messages w/ Oshea Spencer, PUC Staff Attorney, re: answers to staff's questions.	2.6	910.00
05/10/18	HSG	Legal research re: standard for Motion to Intervene and objections to same. T/C w/ R Wilburn re: same.	0.5	175.00
05/11/18	HSG	Electronic mail w/ Steven Greenberg and team re: communications w/ protestants; T/C w/ R Wilburn re: preparation of discovery requests for intervenors; Legal research re: same; Prepare requests for information on individual ratepayer intervenors.	1.1	385.00
05/15/18	HSG	Continue preparation for requests for information on individual intervenors; Electronic mail w/ R Wilburn re: same.	1.3	455.00
05/16/18	HSG	Review request for information to individual intervenors. T/C w/ Oshea Spencer, PUC Staff Attorney, re: draft hearing schedule; Review same and electronic mail w/ R Wilburn and Steven Greenberg re: same.	2.3	805.00
05/17/18	HSG	T/C and office conference w/ R Wilburn re: lack of preliminary order establishing list of issues and jurisdictional effect of same. T/C w/ Oshea Spencer re: same and proposed hearing schedule; Legal research re: suspension of rules requirement and impact on hearing length. Finalize discovery request for intervenors. Review 2nd round of RFI's received from staff. Electronic mail w/ client re: need to answer same.	1.9	665.00
05/18/18	HSG	Attend SOAH pre-hearing; Prepare answers to PUC Staff's 2nd RFI's. File RFI's against intervenors.	5.9	2,065.00
05/21/18	HSG	Electronic mail w/ R Wilburn re: conference call and client desire to withdraw application. Conference call w/ client re: status of case, potential for interim rates, and mediation; T/C w/ R Wilburn re: potential for mediation and his T/C w/ pro see intervenors.	1.4	480.00

Total This Invoice

Payments/Credits \$0.00

Page 1 Total Outstanding Balance At Invoices \$23,637.72

6/5/18



Gilbert Wilburn, PLLC

Invoice

7000 North Mopac Expy Ste 200
Austin, Texas 78731

Bill To:
Forest Glen Utility Co.
c/o Harry Hausman
15720 Bandera Rd. Ste 103
Helotes TX 780

Date: 06/01/18
Invoice No: 2042

Job: Rate Increase - 2017
Terms: Due on receipt

Date	Employee	Description	Time	Amount
05/22/18	HSG	Electronic mail w/ Steven Greenberg re: proceeding w/ discovery requests for interim rates, and informati mediation; T/C and electronic mail w/ R Wilburn re: same; Prepare objections and answers to PUC 2nd RFIs.	2.3	805.00
05/23/18	HSG	Prepare draft Motion for Interim Rates; Legal research re: same; Electronic mail w/ Steven Greenberg re: same	3	1,050.00
05/24/18	HSG	T/Cs w/ Steven Greenberg and R Wilburn re: Motion for Interim Rates and Objections to PUC 2nd RFIs; T/C w/ R Wilburn re: PUC Chairman's memo re: need for new statement of intent and effective date of rates; Review memo; Legal research re: [REDACTED]	2.3	805.00
05/25/18	HSG	Attend PUC Agent for consideration of Preliminary Order; T/C w/ Oshea Spencer and staff re: implementation of Commissioners' ruling and objections to discovery request re: reuse; T/C w/ R Wilburn re: same; T/C w/ R Wilburn and Steven Greenberg re: reuse issue objections, interim rates, and claims of confidentiality for reuse data.	2.4	840.00
05/29/18	HSG	Legal research re: protective order in lieu of declaration of confidentiality for reuse related information or objections. Prepare request to adopt Protective Order; Finalize and file same at PUC; Electronic mail and T/Cs w/ client and R Wilburn re: same, discovery responses, new statement of intent, and motion for interim rates; Prepare new statement of intent.	5.2	1,820.00
05/30/18	HSG	Electronic mail and T/Cs w/ Steven Greenberg and R Wilburn re: execution and mailing of new Statement of Intent, completion of annual report, and discovery questions. Review answer to first RFIs received from intervenors; Revise Motion for Interim Rates	3.6	1,260.00
05/31/18	HSG	Revise Motion for Interim Rates; Finalize new Statement of Intent.	0.9	315.00
05/08/18	RBW	Conference call w/ team re: PUC conference call [REDACTED] T/C w/ Helen Gebert re: same	1.5	525.00
05/15/18	RBW	Prepare draft discovery requests for Protestants.	2	700.00

Total This Invoice

Payments/Credits \$0.00

Page 2 Total Outstanding Balance - All Invoices \$23,637.72



Gilbert Wilburn, PLLC

Invoice

7000 North Mopac Expy Ste 200
Austin, Texas 78731

Bill To:
Forest Glen Utility Co.
c/o Harry Hausman
15720 Bandera Rd. Ste 103
Helotes TX 780

Date: 06/05/18
Invoice No: 2043

Job: Rate Increase - X17
Term: Day on receipt

Date	Employee	Description	Time	Amount
05/17/18	RBW	Conference w/ H Gilbert re: rate hearing. Prepare for same, T/C w/ staff re: PUC failure to adopt a List of Issues and Preliminary Order. Review 2nd RFI. Review electronic mail from Steven Greenberg in response. Send electronic mail in response to same.	5	1,750.00
05/18/18	RBW	Attend Prehearing Conference. Conference w/ H Gilbert re: same	6	2,100.00
05/21/18	RBW	Review PUC 2nd RFI to Forest Glen. Research re: affiliated interest issue. Research re: Landownership in FGU CCN area. Conference call w/ Randall, Chuck, Steven Greenberg, and H Gilbert re: Response to RFI, T/C w/ Harry Hausman re: same.	2	700.00
05/22/18	RBW	Prepare response to PUC 2nd RFI. Conferences re: interim Rate and prosecution strategies	1	350.00
05/24/18	RBW	Review Commissioner Memo re: Preliminary Order and Notice of Rate Change; Legal research re: same; T/Cs w/ H Gilbert re: same.	2	700.00
05/25/18	RBW	Commission Agenda on Preliminary Hearing. T/Cs w/ H Gilbert re: PUC RFI and conference w/ Staff re: same. Conference call w/ H Gilbert and Steven Greenberg re: strategy for response to RFI	2	700.00
05/29/18	RBW	Prepare Motion for Protective Order. Prepare Protective Order	3	1,050.00
05/30/18	RBW	Review electronic messages re: Response to 2nd RFI, Statement of Intent, and PUC Annual Report; Research re: Annual Report. Send electronic mail to Steven Greenberg re: same. Review intervenor Responses to 1st RFI.	1.3	455.00
05/31/18	RBW	Review and edit Motion for Interim Rates.	3	1,050.00
		Office Depot - Copy of Rate Notice Documents		1.07
		Lunch w/ H Gilbert to discuss Preliminary Hearing and strategy for rate case		47.14
		Office Depot - Discovery on Intervenor		15.91
		Wells Fargo Tower - Preliminary Hearing		15.00
		COA Parking - Preliminary Hearing		3.00
		Total Reimbursable Expenses		82.72

Total This Invoice \$23,637.72

Payments/Credits \$0.00

Page 3 Total Outstanding Balance - All Invoices \$23,637.72



Gilbert Wilburn, PLLC

Invoice

7000 North Mopac Expy Ste 200
Austin, Texas 78731

Bill To:

Forest Glen Utility Co.
c/o Harry Hausman
15720 Bandera Rd. Ste 103
Helotes TX 780

Date

06/29/18

Invoice No.

2009

Job

Rate Increase - 2017

Terms

Due on receipt

Date	Employee	Description	Time	Amount
05/22/18	HSG	Electronic mail and T/C w/ Steven Greenberg re: proceeding w/ discovery, request for interim rates, and informal mediation. T/C and electronic mail w/ R Wilburn re: same. Prepare objections and answers to PUC 2nd RFIs.	2.3	805.00
06/01/18	HSG	Finalize and file affidavit of new Statement of Intent w/ PUC; Electronic message w/ Steven Greenberg re: status of discovery answers and submittal of 2017 Annual Report.	1.5	525.00
06/04/18	HSG	Electronic mail w/ Steven Greenberg re: status of answers to 2nd RFIs; Electronic mail w/ R Wilburn and Mary Hoyt re: same and production of responsive documents in tangible form.	0.4	140.00
06/05/18	HSG	Revise 2nd RFI answers; Electronic mail w/ Steven Greenberg re: same.	6.7	2,345.00
06/06/18	HSG	Finalize and file Response to 2nd RFI from PUC Staff; T/C w/ Oshea Spencer re: staff intent to file motion for additional intervention; T/C w/ R Wilburn re: same; Revise Motion for Interim Rates; Electronic mail w/ Steven Greenberg re: timing of filing of same.	6.3	2,205.00
06/07/18	HSG	Prepare response to forthcoming Staff motion seeking time for additional intervention. Legal research re: intervention and suspension of rate.	2.3	805.00
06/08/18	HSG	Review new Draft Preliminary Order issued by PUC set for Commission consideration; T/C w/ R Wilburn re: same and possible need for oral argument to address same.	0.3	105.00
06/11/18	HSG	Review Steven Greenberg's revisions to Motion for Interim Rates; T/C w/ R Wilburn re: same.	0.4	140.00
06/12/18	HSG	Review Motion for Interim Rates; Electronic mail w/ Steven Greenberg and R Wilburn re: same.	0.5	175.00
06/13/18	HSG	Review Motion for Interim Rates; T/C and electronic mail w/ Steven Greenberg re: same. Legal research re: Commission adoption of Preliminary Order.	3.1	1,085.00
06/14/18	HSG	Continue revision to Motion for Interim Rates; T/C w/ Steven	3.5	1,225.00

Total This Invoice

Payments/Credits

\$0.00

Page 1

Total Outstanding Balance - All Invoices

\$46,616.16



Gilbert Wilburn, PLLC

Invoice

7000 North Mopac Expy Ste 200
Austin, Texas 78731

Bill To:
Forest Glen Utility Co.
c/o Harry Hausman
*5720 Bandera Rd, Ste 103
Helotes TX 780

Date	Invoice No
06/29/18	2069
Job	Terms
Rate Increase - 2017	Due on receipt

Date	Employee	Description	Time	Amount
06/15/18	HSG	Greenberg re. data included in same; T/C w/ R Wilburn re. effect of suspension of rates. Finalize and file Motion for Interim Rates at PUC; Transmit copies to intervenors. Electronic mail w/ PUC Staff and intervenors re: same and forthcoming motion to align; T/C w/ R Wilburn re: same; Prepare Motion to Align and Require Email Service.	4.7	1,645.00
06/18/18	HSG	Finalize and file Motion to Align Intervenor. Attempt T/Cs and electronic messages w/ intervenors re: same. T/C w/ Van Johnson re. same and unwillingness to agree to alignment or mediation; Electronic mail w/ Steven Greenberg re: same and status of Motion for Interim Rates; Attempt T/C w/ Oshea Spencer re: intervenor participation; Electronic mail w/ Ms. Spencer re: service on intervenors.	1.9	665.00
06/19/18	HSG	T/C w/ Oshea Spencer re: alignment, interim rates, and staff intent to allow additional intervention opportunity.	0.5	175.00
06/21/18	HSG	Prepare prefiled testimony for Steven Greenberg; T/C w/ R Wilburn re: same; T/C w/ SOAH ALJ assistant re: email address correction for intervenors; Review 3rd RFI from PUC Staff. Prepare answers to same. Electronic mail w/ Steven Greenberg re: same.	3.1	1,085.00
06/22/18	HSG	Review Motion to Deny Alignment filed by Intervenor; Prepare response; Finalize for filing; Electronic mail w/ Steven Greenberg re: preparation of Prefiled Testimony; Review Staff's Response to Motion for Interim Rates; Electronic mail w/ Steven Greenberg and R Wilburn re: same.	2.2	770.00
06/25/18	HSG	Revise, finalize, and file Response to Intervenor's Motion to Deny Alignment; Electronic mail w/ Steven Greenberg re: status of objections to 3rd RFI.	1.9	665.00
06/26/18	HSG	Legal research re: Preliminary Order's List of Issues to be included in Steven Greenberg PFT; Revise same; Review Prefiled Testimony re: reuse.	1	350.00
06/27/18	HSG	T/C w/ Steven Greenberg re: deadline for objections to PUC Staff's 3rd RFI.	0.4	140.00

Total This Invoice

Payments/Credits	\$0.00
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Page 2 Total Outstanding Balance - All Invoices \$46,616.16



Gilbert Wilburn, PLLC

Invoice

7000 North Mopac Expy Ste 200
Austin, Texas 78731

Bill To:

Forest Glen Utility Co.
c/o Harry Hausman
15720 Bandera Rd. Ste 103
Helotes TX 780

Date

06/29/18

Invoice No

2069

Job

Rate Increase - 2017

Terms

Due on receipt

Date	Employee	Description	Time	Amount
06/28/18	HSG	T/C w/ Steven Greenberg re. answers to 3rd RFI and preparation of PFT; Review Staff's Motion for Additional Intervention; Prepare response to same; Electronic mail w/ R Wilburn re: same; Electronic mail w/ Mary Hoyt re. reimbursable costs for rate case expenses and new connections since April 2018.	4	1,400.00
06/29/18	HSG	Electronic mail w/ Mary Hoyt re. reimbursable rate case expenses and reuse vs wastewater accounting for contract work	0.3	105.00
06/04/18	RBW	Review draft response to PUC 2nd RFI.	0.7	245.00
06/05/18	RBW	Conference w/ Steven Greenberg re: response to PUC 2nd RFI, Prepare response to a portion of the items; Forward same to H Gilbert for inclusion in FGU response; Revise FGU response.	3	1,050.00
06/06/18	RBW	Review and finalize Response to 2nd PUC RFI.	2.5	875.00
06/11/18	RBW	Prepare Motion for Interim Rates.	5	525.00
06/14/18	RBW	PUC Commission Agenda re. Preliminary Order; Revise and edit Motion for Interim Rates.	3	1,050.00
06/15/18	RBW	Finalize Motion for Interim Rates, Research re: Motion to Align Parties	1.5	525.00
06/19/18	RBW	Conference call w/ PUC Attorneys re. Motion for Interim Rates, Motion to Align Parties, etc.; T/Cs w/ H Gilbert re: same.	1.5	525.00
06/21/18	RBW	Conference w/ H Gilbert re: strategy for case. Review PUC 3rd RFI to FGU.	1	350.00
06/22/18	RBW	Review and edit Response to Intervenor's Motion to Deny Alignment.	0.5	175.00
06/25/18	RBW	Review electronic messages from team re: PUC 3rd RFI and preparation of responses to same; Respond to same.	0.6	210.00
06/26/18	RBW	Prepare response to 3rd RFI	1.5	525.00
06/28/18	RBW	Review Motion to Allow new Intervenor.	0.3	105.00
		USPS - Postage for Intervenor - 6/15		11.35
		USPS - Postage for Intervenor - 6/6		3.26
		Office Depot - Copies for PUC - 6/1		5.95
		Rainmaker Document - Copies for PUC - Response to Oral Comments		113.01

2/26/18

Total This Invoice

Payments/Credits

\$0.00

Page 3 Total Outstanding Balance All Invoices \$46,616.16



Gilbert Wilburn, PLLC
ATTORNEYS AT LAW

Invoice

7000 North Mopac Expy Ste 200
Austin, Texas 78731

Bill To:

Forest Glen Utility Co.
c/o Harry Hausman
15720 Bandera Rd. Ste 103
Helotes TX 780

Date	Invoice No.
06/29/18	2069
Job	Terms
Rate Increase 2017	Due on receipt

Date	Employee	Description	Time	Amount
		Office Max - Copies for PUC - 6/15		18.77
		Office Max - Copies for intervenors - 6/15		54.87
		Office Depot - Copies for PUC - 6/6		19.81
		Office Depot - Copies for intervenors - 6/6		14.35
		Office Depot - Copies for intervenors - 5/29		21.67
		USPS - Postage for intervenors - 6/25		1.00
		Office Max - Copies for PUC filing 6/25		7.58
		Office Max - Copies for intervenors of Motion to Align		0.82
		Total Reimbursable Expenses		263.44

Total This Invoice \$22,978.44

Payments/Credits \$0.00

Page 4 Total Outstanding Balance - All Invoices \$46,616.16

LOWREY, POWELL, STEVENS & MANGUM, P.C.

931 PROTON RD.
SAN ANTONIO, TX 78258
210-490-2222



FOREST GLEN UTILITY
15720 BANDERA RD. STE 103
HELOTES TX 78023

Invoice No 47968
Date 04/30/2018
Client No 3771.002

SERVICE	STAFF	HOURS	AMOUNT
Current Professional Services:			
Conference			
04/23/2018	Meeting to determine what needs to be presented and coordinate who would do the work STEVENS	1.25	
			\$ 250.00
Planning			
04/23/2018	Review of data sent and compare it to QuickBooks file STEVENS	0.75	
			150.00
Management Advisory Services			
04/23/2018	Meeting to discuss reports to PUC, adjusting copy of QuickBooks file [REDACTED] and 2017 various conferences with Steven and Randy (attorney) reconcile balances to data on PUC annual reports and work papers		
04/24/2018	Adjusting copy of QuickBooks to reflect on waste water division for 2017 reconcile back to FGU Rate change excel file STEVENS	14.50	
			2,800.00
			Current Amount Due 3,300.00
Prior Balance as of 03/18/2018			3,326.75
04/23/2018 Payment			(3,326.75)
			Total Amount Due \$ 3,300.00

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
3,300.00	0.00	0.00	0.00	0.00	3,300.00

Due and payable upon receipt of bill in Bexar County, San Antonio Texas To receive proper credit please include your **CLIENT NUMBER** along with **INVOICE NUMBER** on check

We accept Visa, Mastercard & American Express Credit Cards or visit our **WEBSITE** www.mysacpa.com to make electronic payments through **PAYPAL**. Thank you for keeping your account current.



Subject: Feedback for Your Payment to Lowrey, Powell, Stevens & Mangum
From: Mady, Monday, May 12, 2014 at 9:43 AM
To: mady@hausman.com



STAY ON TOP OF YOUR CREDIT CARD PAYMENTS
Account ID: 1607591007281215

Hello mady@hausman.com

Thank you for your recent payment to Lowrey, Powell, Stevens & Mangum. We appreciate your business and will ensure your payment is processed quickly and accurately.


It may take a few moments for this transaction to appear in your account.

Merchant
Lowrey, Powell, Stevens & Mangum
mady@hausman.com

Instructions to merchant
You haven't entered any instructions.

Shipping address -
mady@hausman.com
14720 Benders Road #103
Houston, TX 78021
United States


Shipping details
The sender hasn't entered any shipping details yet.



**ADD A TOUCH OF WOW TO THE GIFT
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Transaction	Unit price	Qty	Amount
Foreign Client Utility Invoice#47568 Client #58771002	\$3,300.00 USD	1	\$3,300.00 USD
Subtotal			\$3,300.00 USD
Total			\$3,300.00 USD
Payment			\$3,300.00 USD

Charge will appear on your credit card statement as "PAYPAL - LOWREYPOWEL".
Payment sent to mady@hausman.com
Payment sent from mady@hausman.com

Funding Sources Used (Total)
MasterCard XXXX XXXX-XX-XX-0098 \$3,300.00 USD

LOWREY, POWELL, STEVENS & MANGUM, P.C.

931 PROTON RD.
SAN ANTONIO, TX 78258
210-480-2222

FOREST GLEN UTILITY
15720 BANDERA RD STE 103
HELOTES TX 78023

Invoice No 48267
Date 05/31/2018
Client No 3771 002

SERVICE	STAFF	HOURS	AMOUNT
Current Professional Services:			
Conference			
05/08/2018	conferences calls to go over questions		
05/21/2018	phone conference with attorneys and Steven		
	STEVENS	3.00	
			\$ 600.00
Management Advisory Services			
05/05/2018	Update QB file to reflect changes made to waste water division		
05/08/2018	Split out account between material and other volume		
05/08/2018	Teleconference to go over financials and rate case issues		
05/21/2018	Meeting to discuss rate case		
	LOWREY	1.25	
	STEVENS	2.50	
			\$ 1,912.50
Current Amount Due			\$ 1,912.50
Prior Balance as of 04/30/2018			3,300.00
05/15/2018 Payment			(3,300.00)
Total Amount Due			\$ 1,912.50

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
1,912.50	0.00	0.00	0.00	0.00	1,912.50

Due and payable upon receipt of bill in Bexar County, San Antonio, Texas. To receive proper credit please include your **CLIENT NUMBER** along with **INVOICE NUMBER** on check.

We accept Visa, Mastercard & American Express Credit Cards or visit our **WEBSITE** www.mysacpa.com to make electronic payments through **PAYPAL**. Thank you for keeping your account current.

STAPLES

2011-12-16 15:45:00
2011-12-16 15:45:00
2011-12-16 15:45:00

1967 34, 25, 18 25, 41

[illegible]

CITY	SKU	PRICE
	1 LRG W/D FL SLOPE	
	716-03264516	\$8.99
	2 REG. D MINORFLY ST	
	97408460 52.00ea	\$5.00
LARGE		\$5.00
ST. CAR. 1st 22PA		\$2.99
TOTAL		\$159.98

CARD NO. 0000000000000000
CITY, STATE AND ZIP CODE
NAME
ADDRESS
CITY, STATE AND ZIP CODE

PLATE 11 EN5 4

1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13. 14. 15. 16. 17. 18. 19. 20. 21. 22. 23. 24. 25. 26. 27. 28. 29. 30. 31. 32. 33. 34. 35. 36. 37. 38. 39. 40. 41. 42. 43. 44. 45. 46. 47. 48. 49. 50. 51. 52. 53. 54. 55. 56. 57. 58. 59. 60. 61. 62. 63. 64. 65. 66. 67. 68. 69. 70. 71. 72. 73. 74. 75. 76. 77. 78. 79. 80. 81. 82. 83. 84. 85. 86. 87. 88. 89. 90. 91. 92. 93. 94. 95. 96. 97. 98. 99. 100. 101. 102. 103. 104. 105. 106. 107. 108. 109. 110. 111. 112. 113. 114. 115. 116. 117. 118. 119. 120. 121. 122. 123. 124. 125. 126. 127. 128. 129. 130. 131. 132. 133. 134. 135. 136. 137. 138. 139. 140. 141. 142. 143. 144. 145. 146. 147. 148. 149. 150. 151. 152. 153. 154. 155. 156. 157. 158. 159. 160. 161. 162. 163. 164. 165. 166. 167. 168. 169. 170. 171. 172. 173. 174. 175. 176. 177. 178. 179. 180. 181. 182. 183. 184. 185. 186. 187. 188. 189. 190. 191. 192. 193. 194. 195. 196. 197. 198. 199. 200. 201. 202. 203. 204. 205. 206. 207. 208. 209. 210. 211. 212. 213. 214. 215. 216. 217. 218. 219. 220. 221. 222. 223. 224. 225. 226. 227. 228. 229. 230. 231. 232. 233. 234. 235. 236. 237. 238. 239. 240. 241. 242. 243. 244. 245. 246. 247. 248. 249. 250. 251. 252. 253. 254. 255. 256. 257. 258. 259. 260. 261. 262. 263. 264. 265. 266. 267. 268. 269. 270. 271. 272. 273. 274. 275. 276. 277. 278. 279. 280. 281. 282. 283. 284. 285. 286. 287. 288. 289. 290. 291. 292. 293. 294. 295. 296. 297. 298. 299. 300. 301. 302. 303. 304. 305. 306. 307. 308. 309. 310. 311. 312. 313. 314. 315. 316. 317. 318. 319. 320. 321. 322. 323. 324. 325. 326. 327. 328. 329. 330. 331. 332. 333. 334. 335. 336. 337. 338. 339. 340. 341. 342. 343. 344. 345. 346. 347. 348. 349. 350. 351. 352. 353. 354. 355. 356. 357. 358. 359. 360. 361. 362. 363. 364. 365. 366. 367. 368. 369. 370. 371. 372. 373. 374. 375. 376. 377. 378. 379. 380. 381. 382. 383. 384. 385. 386. 387. 388. 389. 390. 391. 392. 393. 394. 395. 396. 397. 398. 399. 400. 401. 402. 403. 404. 405. 406. 407. 408. 409. 410. 411. 412. 413. 414. 415. 416. 417. 418. 419. 420. 421. 422. 423. 424. 425. 426. 427. 428. 429. 430. 431. 432. 433. 434. 435. 436. 437. 438. 439. 440. 441. 442. 443. 444. 445. 446. 447. 448. 449. 450. 451. 452. 453. 454. 455. 456. 457. 458. 459. 460. 461. 462. 463. 464. 465. 466. 467. 468. 469. 470. 471. 472. 473. 474. 475. 476. 477. 478. 479. 480. 481. 482. 483. 484. 485. 486. 487. 488. 489. 490. 491. 492. 493. 494. 495. 496. 497. 498. 499. 500. 501. 502. 503. 504. 505. 506. 507. 508. 509. 510. 511. 512. 513. 514. 515. 516. 517. 518. 519. 520. 521. 522. 523. 524. 525. 526. 527. 528. 529. 530. 531. 532. 533. 534. 535. 536. 537. 538. 539. 540. 541. 542. 543. 544. 545. 546. 547. 548. 549. 550. 551. 552. 553. 554. 555. 556. 557. 558. 559. 560. 561. 562. 563. 564. 565. 566. 567. 568. 569. 570. 571. 572. 573. 574. 575. 576. 577. 578. 579. 580. 581. 582. 583. 584. 585. 586. 587. 588. 589. 590. 591. 592. 593. 594. 595. 596. 597. 598. 599. 600. 601. 602. 603. 604. 605. 606. 607. 608. 609. 610. 611. 612. 613. 614. 615. 616. 617. 618. 619. 620. 621. 622. 623. 624. 625. 626. 627. 628. 629. 630. 631. 632. 633. 634. 635. 636. 637. 638. 639. 640. 641. 642. 643. 644. 645. 646. 647. 648. 649. 650. 651. 652. 653. 654. 655. 656. 657. 658. 659. 660. 661. 662. 663. 664. 665. 666. 667. 668. 669. 670. 671. 672. 673. 674. 675. 676. 677. 678. 679. 680. 681. 682. 683. 684. 685. 686. 687. 688. 689. 690. 691. 692. 693. 694. 695. 696. 697. 698. 699. 700. 701. 702. 703. 704. 705. 706. 707. 708. 709. 710. 711. 712. 713. 714. 715. 716. 717. 718. 719. 720. 721. 722. 723. 724. 725. 726. 727. 728. 729. 730. 731. 732. 733. 734. 735. 736. 737. 738. 739. 740. 741. 742. 743. 744. 745. 746. 747. 748. 749. 750. 751. 752. 753. 754. 755. 756. 757. 758. 759. 760. 761. 762. 763. 764. 765. 766. 767. 768. 769. 770. 771. 772. 773. 774. 775. 776. 777. 778. 779. 780. 781. 782. 783. 784. 785. 786. 787. 788. 789. 790. 791. 792. 793. 794. 795. 796. 797. 798. 799. 800. 801. 802. 803. 804. 805. 806. 807. 808. 809. 810. 811. 812. 813. 814. 815. 816. 817. 818. 819. 820. 821. 822. 823. 824. 825. 826. 827. 828. 829. 830. 831. 832. 833. 834. 835. 836. 837. 838. 839. 840.

* * *

2025 RELEASE UNDER E.O. 14176

[illegible]

11

DIRECT TESTIMONY OF JIMMY ALAN HALL

EXHIBIT JAH-2
FGU0733

STAPLES

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Store No. 1887

2001 S Loop 1304 E Suite 111

San Antonio, TX 78217

210-545-2691

262626 00 126 04980

Receipt #: 04880 04/26/2012 17:42

| Qty | Description | Amount |
|-----|--------------------|-------------|
| 22 | A SW 84 110 410540 | 24.71 |
| | SubTotal | 24.71 |
| | Taxes | 2.51 |
| | Total | USD \$27.22 |

VISA #:*****9910 101

CHASE VISA

Chip Read

Auth N: 071562

Model: 750001

Alt: A0300000000000

NO CVM

The Cardholder agrees to pay the Issuer of the "Charge card" in accordance with the agreement between the Issuer and the Cardholder.

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Self-service Printing:

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Found close to printer - 4/26/12

char c019 5/1/12

Bridge View Resources, LLC

4100 Orchard Canyon Lane
Vacaville, CA 95688

Phone # 916-799-1560

E-mail steveng@bridgeviewllc.com

Invoice

| Date | Invoice # |
|-----------|-----------|
| 7/10/2018 | Oct 2016 |

| Bill To |
|--|
| Forest Glen Utility Company
15720 Bandera Suite 103
Helotes, TX 78023
Attn: Mary Hoyt |

| P O. No | Terms | Project |
|---------|----------------|------------------------------|
| | Due on receipt | Forest Glen Utility Generato |

| Quantity | Description | Rate | Amount |
|----------|---|--------------|-------------------|
| 16 | Oct 4th-7th, 2016 Reviewed FGU books, operations and captial plan as preparation for Rate Application | 240 00 | 3,840 00 |
| 21 | Oct 17th-28th, 2016 Prepared Rate Application Workbook | 240 00 | 5,040 00 |
| | | Total | \$8,880 00 |

DIRECT TESTIMONY OF JIMMY ALAN HALL

EXHIBIT JAH-2

FGU0735

Bridge View Resources, LLC

4100 Orchard Canyon Lane
Vacaville, CA 95688

Phone # 916-799-1560

E-mail steveng@bridgeviewllc.com

Invoice

| Date | Invoice # |
|-----------|-----------|
| 7/10/2018 | Nov 2016 |

| Bill To |
|--|
| Forest Glen Utility Company
15720 Bandera Suite 103
Helotes, TX 78023
Attn: Mary Hoyt |

| P.O. No. | Terms | Project |
|----------|----------------|------------------------------|
| | Due on receipt | Forest Glen Utility Generato |

| Quantity | Description | Rate | Amount |
|----------|---|--------------|------------|
| 8 | Nov 8th & 9th, 2016 Reviewed Rate Application with attorney's, accountants, management and staff | 240 00 | 1,920.00 |
| 9 | Nov 17th-19th, 2016 Revised Rate Application per input from attorney's, accountants, management and staff | 240 00 | 2,160 00 |
| | | Total | \$4,080 00 |

DIRECT TESTIMONY OF JIMMY ALAN HALL

EXHIBIT JAH-2

FGU0736

Bridge View Resources, LLC

4100 Orchard Canyon Lane
Vacaville, CA 95688

Phone # 916-799-1560

E-mail steveng@bridgeviewllc.com

Invoice

| Date | Invoice # |
|-----------|-----------|
| 7/10/2018 | Dec 2016 |

| Bill To |
|--|
| Forest Glen Utility Company
15720 Bandera Suite 103
Helotes, TX 78023
Attn: Mary Hoyt |

| P.O. No. | Terms | Project |
|----------|----------------|-------------------------------|
| | Due on receipt | Forest Glen Utility Generato. |

| Quantity | Description | Rate | Amount |
|----------|---|--------------|------------|
| 4 | Dec 6th, 2016 Further review of Rate Application with attorney's, accountants, management and staff | 240 00 | 960 00 |
| 7 | Dec 27th-30th, 2016 Revised Rate Application per input from attorney's, accountants, management and staff | 240 00 | 1,680 00 |
| | | Total | \$2,640 00 |

DIRECT TESTIMONY OF JIMMY ALAN HALL

EXHIBIT JAH-2

FGU0737

Bridge View Resources, LLC

4100 Orchard Canyon Lane
Vacaville, CA 95688

Phone # 916-799-1560

E-mail steveng@bridgeviewllc.com

Invoice

| Date | Invoice # |
|-----------|-----------|
| 7/10/2018 | Jan 2017 |

| Bill To |
|--|
| Forest Glen Utility Company
15720 Bandera Suite 103
Helotes, TX 78023
Attn: Mary Hoyt |

| P O. No. | Terms | Project |
|----------|----------------|------------------------------|
| | Due on receipt | Forest Glen Utility Generato |

| Quantity | Description | Rate | Amount |
|----------|---|--------------|------------|
| 12 | Jan 10th-12th, 2017 Updated Rate Application to account for new PUC forms and revised capital | 240 00 | 2,880 00 |
| | | Total | \$2,880 00 |

DIRECT TESTIMONY OF JIMMY ALAN HALL

EXHIBIT JAH-2
FGU0738

Bridge View Resources, LLC

4100 Orchard Canyon Lane
Vacaville, CA 95688

Phone # 916-799-1560

E-mail steveng@bridgeviewllc.com

Invoice

| Date | Invoice # |
|-----------|------------|
| 7/10/2018 | April 2017 |

| Bill To |
|--|
| Forest Glen Utility Company
15720 Bandera Suite 103
Helotes, TX 78023
Attn: Mary Hoyt |

| P.O. No. | Terms | Project |
|----------|----------------|------------------------------|
| | Due on receipt | Forest Glen Utility Generato |

| Quantity | Description | Rate | Amount |
|----------|--|--------------|------------|
| 6 | Apr 4th & 5th, 2017 Reviewed final 2016 financial data with accountants | 240 00 | 1,440 00 |
| 10 | Apr 25th-27th, 2017 Updated Rate Application with final 2016 test year financial information | 0 00 | 0 00 |
| | | Total | \$1,440.00 |

DIRECT TESTIMONY OF JIMMY ALAN HALL

EXHIBIT JAH-2

FGU0739

Bridge View Resources, LLC

4100 Orchard Canyon Lane
Vacaville, CA 95688

Phone # 916-799-1560

E-mail steveng@bridgeviewllc.com

Invoice

| Date | Invoice # |
|-----------|-----------|
| 7/10/2018 | July 2017 |

| Bill To |
|--|
| Forest Glen Utility Company
15720 Bandera Suite 103
Helotes, TX 78023
Attn: Mary Hoyt |

| P O No | Terms | Project |
|--------|----------------|------------------------------|
| | Due on receipt | Forest Glen Utility Generato |

| Quantity | Description | Rate | Amount |
|----------|---|--------------|------------|
| 6 | Jul 20th, 2017 Review Rate Application with attorneys | 240 00 | 1,440 00 |
| | | Total | \$1,440 00 |

DIRECT TESTIMONY OF JIMMY ALAN HALL

EXHIBIT JAH-2

FGU0740

Bridge View Resources, LLC

4100 Orchard Canyon Lane
Vacaville, CA 95688

Phone # 916-799-1560

E-mail steveng@bridgeviewllc.com

Invoice

| Date | Invoice # |
|-----------|-----------|
| 7/10/2018 | Oct 2017 |

| Bill To |
|--|
| Forest Glen Utility Company
15720 Bandera Suite 103
Helotes, TX 78023
Attn: Mary Hoyt |

| P O. No. | Terms | Project |
|----------|----------------|------------------------------|
| | Due on receipt | Forest Glen Utility Generato |

| Quantity | Description | Rate | Amount |
|----------|--|--------------|------------|
| 4 | Oct 3rd, 2017 Review new capital plan and operations plan | 240 00 | 960 00 |
| 16 | Oct 24th-26th, 2017 Revise Rate Application for 2017 submittal | 240 00 | 3,840 00 |
| | | Total | \$4,800 00 |

DIRECT TESTIMONY OF JIMMY ALAN HALL

EXHIBIT JAH-2

FGU0741

Bridge View Resources, LLC

4100 Orchard Canyon Lane
Vacaville, CA 95688

Phone # 916-799-1560

E-mail steveng@bridgeviewllc.com

Invoice

| Date | Invoice # |
|-----------|-----------|
| 7/10/2018 | Nov 2017 |

| Bill To |
|--|
| Forest Glen Utility Company
15720 Bandera Suite 103
Helotes, TX 78023
Attn: Mary Hoyt |

| P.O. No. | Terms | Project |
|----------|----------------|------------------------------|
| | Due on receipt | Forest Glen Utility Generato |

| Quantity | Description | Rate | Amount |
|----------|--|--------------|------------|
| 7 | Nov 14th-16th 2017- Review final changes with attorney's, accountants and management | 240 00 | 1,680 00 |
| | | Total | \$1,680 00 |

DIRECT TESTIMONY OF JIMMY ALAN HALL

EXHIBIT JAH-2

FGU0742

Bridge View Resources, LLC

4100 Orchard Canyon Lane
Vacaville, CA 95688

Phone # 916-799-1560

E-mail steveng@bridgeviewllc.com

Invoice

| Date | Invoice # |
|-----------|-----------|
| 7/10/2018 | Dec 2017 |

| Bill To |
|--|
| Forest Glen Utility Company
15720 Bandera Suite 103
Helotes, TX 78023
Attn: Mary Hoyt |

| P O No | Terms | Project |
|--------|----------------|------------------------------|
| | Due on receipt | Forest Glen Utility Generato |

| Quantity | Description | Rate | Amount |
|----------|---|--------------|------------|
| 13 | Dec 11th-13th,2017. Prepare final Application package | 240 00 | 3,120 00 |
| | | Total | \$3,120 00 |

Bridge View Resources, LLC

4100 Orchard Canyon Lane
Vacaville, CA 95688

Phone # 916-799-1560

E-mail steveng@bridgeviewllc.com

Invoice

| Date | Invoice # |
|-----------|-----------|
| 7/10/2018 | Jan 2018 |

| Bill To |
|--|
| Forest Glen Utility Company
15720 Bandera Suite 103
Helotes, TX 78023
Attn: Mary Hoyt |

| P.O. No. | Terms | Project |
|----------|----------------|------------------------------|
| | Due on receipt | Forest Glen Utility Generato |

| Quantity | Description | Rate | Amount |
|----------|--|--------------|------------|
| 5 | Jan 23rd-24th, 2018. Review responses and Commission comments on Application | 240 00 | 1,200 00 |
| | | Total | \$1,200 00 |

DIRECT TESTIMONY OF JIMMY ALAN HALL

EXHIBIT JAH-2
FGU0744

Bridge View Resources, LLC

4100 Orchard Canyon Lane
Vacaville, CA 95688

Phone # 916-799-1560

E-mail steveng@bridgeviewllc.com

Invoice

| Date | Invoice # |
|-----------|-----------|
| 7/10/2018 | Feb 2018 |

| Bill To |
|--|
| Forest Glen Utility Company
15720 Bandera Suite 103
Helotes, TX 78023
Attn: Mary Hoyt |

| P.O. No | Terms | Project |
|---------|----------------|------------------------------|
| | Due on receipt | Forest Glen Utility Generato |

| Quantity | Description | Rate | Amount |
|----------|--|--------------|------------|
| 14 | Feb 14th-21st, 2018 Prepare responses to Commission comments | 240 00 | 3,360 00 |
| | | Total | \$3,360 00 |

DIRECT TESTIMONY OF JIMMY ALAN HALL

EXHIBIT JAH-2

FGU0745

Bridge View Resources, LLC

4100 Orchard Canyon Lane
Vacaville, CA 95688

Phone # 916-799-1560

E-mail steveng@bridgeviewllc.com

Invoice

| Date | Invoice # |
|-----------|------------|
| 7/10/2018 | March 2018 |

| Bill To |
|--|
| Forest Glen Utility Company
15720 Bandera Suite 103
Helotes, TX 78023
Attn: Mary Hoyt |

| P.O. No. | Terms | Project |
|----------|----------------|--------------------------------|
| | Due on receipt | Forest Glen Utility Generato . |

| Quantity | Description | Rate | Amount |
|----------|---------------------------|--------------|----------|
| 3 | Mar 28, 2018 Review RFI 1 | 240 00 | 720 00 |
| | | Total | \$720 00 |

DIRECT TESTIMONY OF JIMMY ALAN HALL

EXHIBIT JAH-2

FGU0746

Bridge View Resources, LLC

4100 Orchard Canyon Lane
Vacaville, CA 95688

Phone # 916-799-1560

E-mail steveng@bridgeviewllc.com

Invoice

| Date | Invoice # |
|-----------|------------|
| 7/10/2018 | April 2018 |

| Bill To |
|--|
| Forest Glen Utility Company
15720 Bandera Suite 103
Helotes, TX 78023
Attn: Mary Hoyt |

| P O. No. | Terms | Project |
|----------|----------------|------------------------------|
| | Due on receipt | Forest Glen Utility Generato |

| Quantity | Description | Rate | Amount |
|----------|--|--------------|------------|
| 12 | Apr 16th-23rd, 2018 Prepare responses to RFI 1 | 240 00 | 2.880 00 |
| | | Total | \$2,880 00 |

DIRECT TESTIMONY OF JIMMY ALAN HALL

EXHIBIT JAH-2
FGU0747

Bridge View Resources, LLC

4100 Orchard Canyon Lane
Vacaville, CA 95688

Phone # 916-799-1560

E-mail steveng@bridgeviewllc.com

Invoice

| Date | Invoice # |
|-----------|-----------|
| 7/10/2018 | May 2018 |

| Bill To |
|--|
| Forest Glen Utility Company
15720 Bandera Suite 103
Helotes, TX 78023
Attn: Mary Hoyt |

| P.O. No. | Terms | Project |
|----------|----------------|------------------------------|
| | Due on receipt | Forest Glen Utility Generato |

| Quantity | Description | Rate | Amount |
|----------|--|--------------|------------|
| 6 | May 18th-19th, 2018 Review protests and RFI's from ratepayers and Commission | 240 00 | 1,440 00 |
| 18 | May 20th-29th, 2018 Prepare responses to ratepayer RFI's | 240 00 | 4,320 00 |
| | | Total | \$5,760 00 |

DIRECT TESTIMONY OF JIMMY ALAN HALL

EXHIBIT JAH-2

FGU0748

EXHIBIT JAH-2
FGU0749