



Control Number: 49189



Item Number: 38

Addendum StartPage: 0

**PUC DOCKET NO. 49189**  
**SOAH DOCKET NO. 473-19-6297, WS**

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APPLICATION OF THE CITY OF § **BEFORE THE STATE OFFICE**  
AUSTIN DBA AUSTIN WATER FOR §  
AUTHORITY TO CHANGE WATER §  
AND WASTEWATER RATES FOR §  
NORTH AUSTIN MUNICIPAL §  
UTILITY DISTRICT NO. 1, §  
NORTHTOWN MUNICIPAL UTILITY § **OF**  
DISTRICT, TRAVIS COUNTY WATER §  
CONTROL & IMPROVEMENT §  
DISTRICT NO. 10, AND WELLS §  
BRANCH MUNICIPAL UTILITY §  
DISTRICT IN WILLIAMSON AND §  
TRAVIS COUNTIES § **ADMINISTRATIVE HEARINGS**

**NORTH AUSTIN MUNICIPAL UTILITY DISTRICT NO. 1,**  
**NORTHTOWN MUNICIPAL UTILITY DISTRICT,**  
**TRAVIS COUNTY WATER CONTROL & IMPROVEMENT DISTRICT NO. 10,**  
**AND WELLS BRANCH MUNICIPAL UTILITY DISTRICT'S**  
**THIRD REQUEST FOR INFORMATION TO CITY OF AUSTIN DBA AUSTIN WATER**

To: Respondent, City of Austin dba Austin Water, by and through its attorney of record, Thomas L. Brocato, Lloyd Gosselink Rochelle & Townsend, P.C., 816 Congress Avenue, Suite 1900, Austin, Texas 78701.

COME NOW, North Austin Municipal Utility District No. 1, Northtown Municipal Utility District, Travis County Water Control & Improvement District No. 10, and Wells Branch Municipal Utility District (collectively, the "Districts") and serve this, their Third Request for Information to the City of Austin dba Austin Water pursuant to 16 Tex. Admin. Code Ann. § 22.144 (TAC), and request the following information and answers to the following questions be provided under oath.

38

Respectfully submitted,



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**COUNSEL FOR DISTRICTS**

**CERTIFICATE OF SERVICE**

I hereby certify that I have served or will serve a true and correct copy of the foregoing document via hand delivery, facsimile, electronic mail, overnight mail, U.S. mail and/or Certified Mail Return Receipt Requested to all parties on this the 27<sup>th</sup> day of August, 2019.



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Randall B. Wilburn / John J. Carlton

**PUC DOCKET NO. 49189**  
**SOAH DOCKET NO. 473-19-6297.WS**

**NORTH AUSTIN MUNICIPAL UTILITY DISTRICT NO. 1,**  
**NORTHTOWN MUNICIPAL UTILITY DISTRICT,**  
**TRAVIS COUNTY WATER CONTROL & IMPROVEMENT DISTRICT NO. 10,**  
**AND WELLS BRANCH MUNICIPAL UTILITY DISTRICT'S**  
**THIRD REQUEST FOR INFORMATION TO CITY OF AUSTIN DBA AUSTIN WATER**

**I.**  
**DEFINITIONS**

The following definitions apply herein unless otherwise indicated by the content or expressly stated:

1. “You,” “your” and “City” means and refers to the City of Austin dba Austin Water, as well as its officers, employees, affiliates, and expert witnesses.
2. “Districts” means and refers to North Austin Municipal Utility District No. 1, Northtown Municipal Utility District, Travis County Water Control & Improvement District No. 10, and Wells Branch Municipal Utility District.
3. “Document” or “documents” means and refers to all writings, data, data compilations, correspondence, electronic transmissions, email, electronically stored data and data compilations, and all versions and modifications of same.
4. “Application” means and refers to the application, including filed 45-day updates, that is the subject of SOAH Docket No. 473-19-6297.WS and PUC Docket No. 49189.

**II.**  
**INSTRUCTIONS**

1. These discovery requests must be answered in strict compliance with the orders of the Administrative Law Judge hearing this Docket, the Texas Rules of Civil Procedure, and the rules of the PUC.
2. Your answers to the discovery requests must be answered separately and fully in writing, and the answers must be signed and verified under oath by the person making the answers.
3. In those instances when the responding party chooses to answer a discovery request by referring to a specific document or record, the specification must be in sufficient detail to permit the requesting party to locate and identify the records and/or documents from which the answer is to be ascertained as readily as the party served with the request.
4. Whenever you are asked in these discovery requests to describe, identify, or produce documents, the term “documents” is not limited to documents in your actual or constructive possession, custody or control (as defined by Tex. R. Civ. P. 192.7(b)), but also includes all documents that you know to exist or which have existed or which you have reason to

suspect to be in existence or to have been in existence, irrespective of whether the document is one intended for or transmitted internally by you or intended for or transmitted to any other person or entity, including without limitation any governmental agency, department, administrative entity, or their personnel.

5. Whenever you are asked in these discovery requests to describe or identify documents that once existed, but which no longer exist, in addition to identifying the documents, please indicate the approximate date and the circumstances under which the documents ceased to exist. Whenever you are asked in these discovery requests to describe or identify documents that are not in your actual or constructive possession, custody or control, as those terms are defined in Tex. R. Civ. P. 192.7(b), please identify (by name, address and telephone number) the person whom you believe to have such possession, custody or control.
6. If a discovery request calls upon you to state your legal or factual contentions and/or the legal or factual basis for your contentions in this lawsuit, you should respond in accordance with Tex. R. Civ. P. 192.3(j). Such requests do not seek to require you to marshal all of your evidence.
7. As used in these discovery requests, the singular and masculine form of a noun or pronoun includes the plural form, the feminine, or the neuter form, where appropriate.
8. As used in these discovery requests, the past tense includes the present tense where the express meaning of the request is not distorted by that usage, and the verb form of a noun or pronoun may be used as appropriate in a particular context.

### **III.**

#### **DUTY TO SUPPLEMENT**

You are under a duty to supplement any responses that are incomplete or incorrect when made. Furthermore, you are under a duty to amend your responses within a reasonable time after you obtain information on the basis of which you know that a response either (1) was incorrect or incomplete when made or (2) although correct and complete when made, is no longer correct and complete, and the circumstances are such that failure to amend the response is in substance misleading.

### **IV.**

#### **REQUESTS FOR INFORMATION**

**DISTRICTS' REQUEST TO CITY 3-1.** Please identify and produce all documents that demonstrate, justify, provide the basis for, explain, or in any way document the cost of planning, developing, and constructing Water Treatment Plant No. 4 to completion.

**DISTRICTS' REQUEST TO CITY 3-2.** Please identify and produce all documents that demonstrate, justify, provide the basis for, explain, or in any way document the yearly operations and maintenance cost Water Treatment Plant No. 4 from its completion through August 1, 2019.

**DISTRICTS' REQUEST TO CITY 3-3.** Please identify and produce all documents that relate to, evidence, memorialize, or concern any communications, meetings, or reports, or relays of data or information, whether written, video, or telephonic, informal or formal, regarding the City's existing water or wastewater service contracts with the Districts, that occurred within the City, or between the City and any other party, including Districts, at any time from January 1, 2016, to the present.

**DISTRICTS' REQUEST TO CITY 3-4.** Please identify and produce all documents that evidence, memorialize, or concern any communications, meetings, reports, or relays of data or information, whether written, video, or telephonic, informal or formal, regarding the renewal of the City's water or wastewater service contracts with the Districts, that occurred within the City, or between the City and any other party, including Districts, at any time from January 1, 2016, to the present.

**DISTRICTS' REQUEST TO CITY 3-5.** For Schedule II-A-1, please identify and produce all necessary reconciliations, with explanations described in detail, for the historical test year income statement shown on Schedule II-A-2, as required by the Commission's Minimum Rate Filing Application Requirements for Class A Water and Sewer Utilities. *See Application of the City of Austin to Change Water and Wastewater Rates, Statement of Intent, Schedule II-A-I*, at 607-615 (April 15, 2019); Rate Application Forms, Class A Notice for Water/Sewer Utility Rate Filing Package, <http://puc.texas.gov/industry/water/Forms/Forms.aspx> (last visited Aug. 26, 2019).

**DISTRICTS' REQUEST TO CITY 3-6.** For Schedule II-A-2, please identify and produce the following information for the same detailed account numbers used on Schedule II-A-1:

Identify and produce the utility's comparative operating statements for the historic test year and the immediately preceding calendar year, describing in detail the increases and decreases between the two periods. Please describe in detail the explanation of the causes of the major (greater than 15%) variances between the historic test year and preceding year by identifying and producing detailed account numbers. Limit the explanation to differences of \$5,000 or greater.

*See Application of the City of Austin to Change Water and Wastewater Rates, Statement of Intent, Schedule II-A-2*, at 616-623 (April 15, 2019).

**DISTRICTS' REQUEST TO CITY 3-7.** For Schedule II-A-2.1 (W), please provide the following information for the same detailed account numbers used on Schedule II-A-1:

Identify and produce the utility's comparative operating statements for the historic test year and the immediately preceding calendar year, describing in detail increases and decreases between the two periods. Describe in detail the causes of the major (greater than 15%) variances between the historic test year and preceding year by identifying and producing detailed account numbers. Limit the explanation to differences of \$5,000 or greater.

*See Application of the City of Austin to Change Water and Wastewater Rates, Statement of Intent, Schedule II-A-2*, at 616-623; *Schedule II-A-2.1*, at 617-18.

**DISTRICTS' REQUEST TO CITY 3-8.** For Schedule II-A-2.1 (WW), please provide the following information for the same detailed account numbers used on Schedule II-A-1:

Identify and produce the utility's comparative operating statements for the historic test year and the immediately preceding calendar year, describing in detail the increases and decreases between the two periods. Describe in detail the causes of the major (greater than 15%) variances between the historic test year and preceding year by identifying and producing detailed account numbers. Limit the explanation to differences of \$5,000 or greater.

*See Application of the City of Austin to Change Water and Wastewater Rates, Statement of Intent, Schedule II-A-2.1, at 617-18.*

**DISTRICTS' REQUEST TO CITY 3-9.** For Schedule II-A-2, please identify and produce the adjustments to the book income statement that was utilized to annualize revenues and expenses as required by the Commission's Minimum Rate Filing Application Requirements for Class A Water and Sewer Utilities. *See Application of the City of Austin to Change Water and Wastewater Rates, Statement of Intent, Schedule II-A-2, at 616-623; Rate Application Forms, Class A Notice for Water/Sewer Utility Rate Filing Package, <http://puc.texas.gov/industry/water/Forms/Forms.aspx> (last visited Aug. 26, 2019).*

**DISTRICTS' REQUEST TO CITY 3-10.** Identify and produce all relevant portions from every ratemaking treatise, authority, or any other data, document, or source of information that Austin Water relied upon or used to justify, support, or form the basis for Austin Water's proposal to establish rates without annualizing revenue and expense data.

**DISTRICTS' REQUEST TO CITY 3-11.** Identify and produce all Commission precedent, PUC Rule, Texas Code, Texas law, or Texas case law that Austin water relied upon or used to justify, support, or form the basis for Austin Water's proposal to establish rates without annualizing revenue and expense data.

**DISTRICTS' REQUEST TO CITY 3-12.** For Schedule II-A-2, please identify and produce the adjustments to the book income statement that was utilized to normalize revenues and expenses as required by the Commission's Minimum Rate Filing Application Requirements for Class A Water and Sewer Utilities. *See id.*

**DISTRICTS' REQUEST TO CITY 3-13.** Identify and produce all relevant portions from every ratemaking treatise, authority, or any other data, document, or source of information that Austin Water relied upon or used to justify, support, or form the basis for Austin Water's proposal to establish rates without normalizing revenue and expense data.

**DISTRICTS' REQUEST TO CITY 3-14.** Identify and produce all Commission precedent, PUC Rule, Texas Code, Texas law, or Texas case law that Austin water relied upon or used to justify, support, or form the basis for Austin Water's proposal to establish rates without normalizing revenue and expense data.

**DISTRICTS' REQUEST TO CITY 3-15.** For Schedule II-A-2, please identify and produce the Income Statement under present rates after incorporating the annualization and normalization adjustments as required by the Commission's Minimum Rate Filing Application Requirements for Class A Water and Sewer Utilities. *See id.*; Rate Application Forms, Class A Notice for Water/Sewer Utility Rate Filing Package, <http://puc.texas.gov/industry/water/Forms/Forms.aspx> (last visited Aug. 26, 2019).

**DISTRICTS' REQUEST TO CITY 3-16.** For Schedule II-A-2, please identify and produce the Income Statement under proposed rates (incorporating the required annualization and normalization requirements) as required by the Commission's Minimum Rate Filing Application Requirements for Class A Water and Sewer Utilities. *See id.*

**DISTRICTS' REQUEST TO CITY 3-17.** For Schedule II-A-2, please describe in detail how "Defeasance in 2018" explains the decrease in loss on in-substance defeasance of \$26,847,396 from 2017 to 2018. *See id.* at 616.

**DISTRICTS' REQUEST TO CITY 3-18.** For Schedule II-A-2, please describe in detail how "Fixed Assets Deferred Depreciation, Asset Contribution Depreciation, FASB 71 Deferred Asset Contributions" explains the reduction of cost (recovered) to be recovered in future years of \$112,307,025 from 2017 to 2018. *See id.*

**DISTRICTS' REQUEST TO CITY 3-19.** For Schedule II-A-2, please describe in detail how "Interfund Transfers" explains the reduction of other nonoperating revenue (expenses) of \$7,178,742 from 2017 to 2018. *See id.*

**DISTRICTS' REQUEST TO CITY 3-20.** For Schedule II-A-2, please describe in detail how "Decrease in Transfers" explains the reduction of transfers out-other funds of \$2,395,813 from 2017 to 2018. *See id.*

**DISTRICTS' REQUEST TO CITY 3-21.** Please identify and produce audited data for the period 10/01/2017 to 9/30/2018 in the format shown on Schedule II-A-2, and describe in detail any line-item variance from unaudited data greater than 15%. *See id.*

**DISTRICTS' REQUEST TO CITY 3-22.** Please identify and produce audited data for the period 10/01/2017 to 9/30/2018 in the format shown on Schedule II-A-2.1 (W), and describe in detail any line-item variance from unaudited data greater than 15%. *See id.* at 617-18.

**DISTRICTS' REQUEST TO CITY 3-23.** Please identify and produce audited data for the period 10/01/2017 to 9/30/2018 in the format shown on Schedule II-A-2.1 (WW) and describe in detail any line-item variance from unaudited data greater than 15%. *See id.*

**DISTRICTS' REQUEST TO CITY 3-24.** Please identify and produce audited data for the period 10/01/2017 to 9/30/2018 in the format shown on Schedule II-A-3 and describe in detail any line-item variance from unaudited data greater than 15%. *See id.*, *Schedule II-A-3*, at 624-627.



**DISTRICTS' REQUEST TO CITY 3-25.** For Schedule II-A-3, please identify and produce all other investments as required by the Commission's Minimum Rate Filing Application Requirements for Class A Water and Sewer Utilities. *See id.*; Rate Application Forms, Class A Notice for Water/Sewer Utility Rate Filing Package, <http://puc.texas.gov/industry/water/Forms/Forms.aspx> (last visited Aug. 26, 2019)

**DISTRICTS' REQUEST TO CITY 3-26.** Please reconcile the amounts used in the cost of service analysis for Special Cash Accounts shown on Schedule II-A-3.3 with the balance sheet amounts shown on Schedule II-A-3. *See id.*, *Schedule II-A-3*, at 624-627.

**DISTRICTS' REQUEST TO CITY 3-27.** Please reconcile the amounts used in the cost of service analysis for Physical Assets shown on Schedule II-A-3.2 with the balance sheet amounts shown on Schedule II-A-3. *See id.*, *Schedule II-A-3*, at 624-627; *id.*, *Schedule II-A-3.2*, at 632.

**DISTRICTS' REQUEST TO CITY 3-28.** Regarding the statement on line 2 of Schedule II-A-3.3 that, "Austin Water must maintain a fully funded debt service reserve fund for its existing bond issues and future issues."

- a. Describe in detail the amount of the fund that is related to existing bond issues.
- b. Describe in detail the amount of the fund that is related to future issues
- c. Identify and produce all documentation supporting these requirements.
- d. Describe in detail the minimum balance required in this fund to comply with test year requirements?

*See id.*, *Schedule II-A-3.3*, at 633.

**DISTRICTS' REQUEST TO CITY 3-29.** Regarding the statement on line 3 of Schedule II-A-3.3 that, "Austin Water must maintain a fully funded debt service reserve fund for its existing bond issues and future issues."

- a. Describe in detail the amount of the fund that is related to existing bond issues.
- b. Describe in detail the amount of the fund that is related to future issues.
- c. Identify and produce all documentation evidencing, documenting, supporting, explaining, and forming the basis for these requirements.
- d. Describe in detail and identify and produce documents demonstrating the minimum balance required in this fund to comply with test year requirements?

*See id.*

**DISTRICTS' REQUEST TO CITY 3-30.** Regarding the statement on line 4 of Schedule II-A-3.3 that "Austin Water must maintain a fully funded debt service reserve fund for its existing bond issues and future issues, in accordance with the Combined Utility Systems Revenue Bond Covenant."

- a. Describe in detail the total amount of the fund that is related to existing bond issues.
- b. Describe in detail the total amount of the fund that is related to future issues.
- c. Identify and produce all documentation supporting, evidencing, demonstrating, explaining, and providing the basis for these requirements.
- d. Describe in detail and identify and produce documents demonstrating the minimum balance required in this fund to comply with test year requirements?

*See id.*

**DISTRICTS' REQUEST TO CITY 3-31.** Regarding the statement on line 5 of Schedule II-A-3.3 that, "Austin Water must maintain a fully funded debt service reserve fund for its existing bond issues and future issues, in accordance with the Combined Utility Systems Revenue Bond Covenant."

- a. Describe in detail the total amount of the fund that is related to existing bond issues.
- b. Describe in detail the total amount of the fund that is related to future issues.
- c. Identify and produce all documentation supporting, evidencing, demonstrating, explaining, and providing the basis for these requirements.
- d. Describe in detail and identify and produce documents demonstrating the minimum balance required in this fund to comply with test year requirements?

*See id.*

**DISTRICTS' REQUEST TO CITY 3-32.** Please describe in detail and reconcile the reference on Schedule II-A-3.4 to Schedule II-A-3, because all of the numbers on both schedules are hard-coded. *See id., Schedule II-A-3, at 624-627; id., Schedule II-A-3.4, at 634.*

**DISTRICTS' REQUEST TO CITY 3-33.** Please identify and produce audited data for 9/30/2018 in the format shown on Schedule II-A-3.12 and describe in detail any line-item variance from unaudited data greater than 15%. *See id., Schedule II-A-3.12, at 6244.*

**DISTRICTS' REQUEST TO CITY 3-34.** Please identify and produce the mapping of AW's chart of accounts into the NARUC chart of accounts.

**DISTRICTS' REQUEST TO CITY 3-35.** Please identify and produce AW's chart of accounts, including subaccounts to the lowest level of detail, as required by the PUC's Minimum Rate Filing Application Requirements for Class A Water and Sewer Utilities at page 4. *See Rate Application Forms, Class A Notice for Water/Sewer Utility Rate Filing Package, at 4, <http://puc.texas.gov/industry/water/Forms/Forms.aspx> (last visited Aug. 23, 2019).*

**DISTRICTS' REQUEST TO CITY 3-36.** For each schedule in the Schedule II-A series, please identify and produce “. . . all calculations and workpapers in a form that is readily understandable and replicable by all parties in order for them to be able to replicate and determine the appropriateness and accuracy of the calculations,” as required by the Commission’s Minimum Rate Filing Application Requirements for Class A Water and Sewer Utilities:

- a. Every number on every schedule should either identify and produce an Excel formula or an Excel link to another Excel spreadsheet, or it should identify and produce a hard-coded number.
- b. Every hard-coded number should identify and produce a reference to a workpaper supporting that number. The workpaper should be easy to locate and numbered according the PUC instructions.
- c. Every workpaper should be clearly marked so the number(s) referenced from the schedules are clearly identifiable.

*See id.*

**DISTRICTS' REQUEST TO CITY 3-37.** For each schedule in the Schedule II-D-1 series, please identify and produce “. . . all calculations and workpapers in a form that is readily understandable and replicable by all parties in order for them to be able to replicate and determine the appropriateness and accuracy of the calculations,” as required by the Commission’s Minimum Rate Filing Application Requirements for Class A Water and Sewer Utilities:

- a. Every number on every schedule should either identify and produce an Excel formula or an Excel link to another Excel spreadsheet, or it should have a hard-coded number.
- b. Every hard-coded number should identify and produce a reference to a workpaper supporting that number. The workpaper should be easy to locate and numbered according the PUC instructions.
- c. Every workpaper should be clearly marked so the number(s) referenced from the schedules are clearly identifiable.

*See id.; Application of the City of Austin to Change Water and Wastewater Rates, Statement of Intent, Schedule II-D-1, at 722-730.*

**DISTRICTS' REQUEST TO CITY 3-38.** For each line item on Schedule II-D-3.3, please identify and produce the dollar amount attributable to lobbying or the statement from the organization stating the percentage of its member payments that are used for lobbying, as required by the Commission’s Minimum Rate Filing Application Requirements for Class A Water and Sewer Utilities. *See Rate Application Forms, Class A Notice for Water/Sewer Utility Rate Filing Package, at 25, <http://puc.texas.gov/industry/water/Forms/Forms.aspx>; Application of the City of Austin to Change Water and Wastewater Rates, Statement of Intent, Schedule II-D-3.3, at 742-43.*

**DISTRICTS' REQUEST TO CITY 3-39.** See Attachment A. The Test Year O&M amounts shown on WP II-D-1.1c do not correspond or agree with the Test Year O&M amounts for the same accounts on Schedule II-D-4. Please reconcile and describe in detail every discrepancy identified on Attachment A. See *Application of the City of Austin to Change Water and Wastewater Rates, Statement of Intent, Schedule II-D-4*, at 747.

**DISTRICTS' REQUEST TO CITY 3-40.** Identify the location of the information in AW's Rate Filing Package and identify and produce the following information for Schedule II-D-9.1 as required by the Commission's Minimum Rate Filing Application Requirements for Class A Water and Sewer Utilities:

- a. Total annual payroll increases in the historic and adjusted test years
- b. Documentation explaining, supporting, forming the basis for, justifying, and evidencing that the actual payroll plus the increases equal the payroll expense claimed in the supporting data by categories of expenses.

See Rate Application Forms, Class A Notice for Water/Sewer Utility Rate Filing Package, at 26, <http://puc.texas.gov/industry/water/Forms/Forms.aspx>; *Application of the City of Austin to Change Water and Wastewater Rates, Statement of Intent, Schedule II-D-9.1*, at 1046-1058.

**DISTRICTS' REQUEST TO CITY 3-41.** For Schedule II-D-9.3e, please identify and produce "... all calculations and workpapers in a form that is readily understandable and replicable by all parties in order for them to be able to replicate and determine the appropriateness and accuracy of the calculations" as required by the Commission's Minimum Rate Filing Application Requirements for Class A Water and Sewer Utilities:

- a. Identify and produce the calculation for every self-insurance "premium" shown on this schedule including support for every component of the self-insurance premiums
- b. Identify and produce the required evidence that the cost of self-insurance is the least-cost option for providing insurance coverage to employees.

See Rate Application Forms, Class A Notice for Water/Sewer Utility Rate Filing Package, at 4, <http://puc.texas.gov/industry/water/Forms/Forms.aspx>; *Application of the City of Austin to Change Water and Wastewater Rates, Statement of Intent, Schedule II-D-9.3-e*, at 1076.

**DISTRICTS' REQUEST TO CITY 3-42.** Regarding Schedule II-D-6.xlsx:

- a. Please describe in detail the purpose of each of the tabs.
- b. Please describe in detail and identify and produce all documents explaining, justifying, documenting, and providing the basis for the hardcoded subtraction in Tab II-D-6, line 2, column H
- c. Identify and produce the spreadsheet "AWU FY 2019 Unit\_Object\_other Table\_10-19-2018.xlsx" which is linked to Schedule II-D-6.xlsx but not provided in the rate filing package
- d. Please correct the bad links (#ERR) in cells K65, K65 and K67 of tab "Rents and Leases."

*See Application of the City of Austin to Change Water and Wastewater Rates, Statement of Intent, Schedule II-D-6, at 749-751.*