



## Filing Receipt

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**SOAH DOCKET NO. 473-20-4071.WS**  
**PUC DOCKET NO. 50788**

**RATEPAYERS APPEAL OF THE                   §           BEFORE THE STATE OFFICE**  
**DECISION BY WINDERMERE OAKS           §**  
**WATER SUPPLY CORPORATION TO           §                                   OF**  
**CHANGE WATER AND SEWER               §**  
**RATES                                         §           ADMINISTRATIVE HEARINGS**

**WINDERMERE OAKS WATER SUPPLY CORPORATION'S**  
**FIRST ERRATA TO FIFTH SUPPLMENTAL DIRECT**  
**TESTIMONY OF JAMIE L. MAULDIN**

COMES NOW, Windermere Oaks Water Supply Corporation (WOWSC) and hereby files this First Errata to Fifth Supplemental Direct Testimony of Jamie L. Mauldin on behalf of WOWSC, originally filed on February 10, 2023. This errata corrects the references listed below:

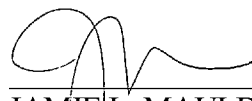
<u>Page</u>	<u>Line</u>	<u>Original</u>	<u>Correction</u>
4	23	"\$478,184.08"	"\$473,739.08"
5	23	"\$478,184.08"	"\$473,739.08"
6	19	"\$85,662"	"\$81,217"
8	1	"\$478,184.08"	"\$473,739.08"
1	JLM1	"Attachment JLM-1"	"Revised Attachment JLM-1"

The revisions are shown in the attached redlined pages and reflected in the attached clean version of the Errata to Fifth Supplemental Direct Testimony of Jamie L. Mauldin.

Respectfully submitted,

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

816 Congress Avenue, Suite 1900  
Austin, Texas 78701  
(512) 322-5800  
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State Bar No. 24065694

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RICHARD A ARNETT II

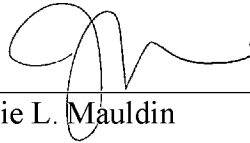
State Bar No. 24131230

rarnett@lglawfirm.com

**ATTORNEYS FOR WINDERMERE OAKS  
WATER SUPPLY CORPORATION**

**CERTIFICATE OF SERVICE**

I certify that, unless otherwise ordered by the presiding officer, notice of the filing of this document was provided to all parties of record via electronic mail on March 16, 2023, in accordance with the Order Suspending Rules, issued in Project No. 50664.



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Jamie L. Mauldin

**SOAH DOCKET NO. 473-20-4071.WS  
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**RATEPAYERS APPEAL OF THE  
DECISION BY WINDERMERE OAKS  
WATER SUPPLY CORPORATION TO  
CHANGE WATER AND SEWER  
RATES**

**§  
§  
§  
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§**

**BEFORE THE STATE OFFICE  
  
OF  
  
ADMINISTRATIVE HEARINGS**

**REDLINED  
  
ERRATA TO  
  
FIFTH SUPPLEMENTAL DIRECT TESTIMONY  
  
OF  
  
JAMIE L. MAULDIN**

**ON BEHALF OF  
  
WINDERMERE OAKS WATER SUPPLY CORPORATION**

**MARCH 16, 2023**

1 A. The purpose of my fifth supplemental direct testimony is to present expert opinion  
2 testimony concerning the reasonableness of the rate case expenses incurred by  
3 WOWSC in preparing and defending the Rate Appeal since Ratepayers original filing  
4 on April 27, 2020, to include expenses incurred since May 24, 2022 through  
5 January 31, 2023.

6 Reimbursable rate case expenses have been incurred by WOWSC since  
7 May 23, 2022 relating to the Rate Appeal proceeding. WOWSC is requesting  
8 reimbursement of all reasonable rate case expenses. My first supplemental direct  
9 testimony supports the reasonableness of the legal and consultant expenses WOWSC  
10 incurred as of May 31, 2021. My second supplemental testimony supports the  
11 reasonableness of the legal and consultant expenses incurred by WOWSC as of  
12 September 30, 2021. My third supplemental testimony supports the reasonableness of  
13 the legal and consultant expenses incurred by WOWSC since September 30, 2021. My  
14 fourth supplemental testimony supports the reasonableness of the legal and consultant  
15 expenses incurred by WOWSC since December 15, 2021. My fifth supplemental  
16 testimony supports the reasonableness of the legal and consultant expenses incurred by  
17 WOWSC since May 23, 2022.

18 **Q. ARE YOU SPONSORING ANY SCHEDULES?**

19 A. No.

20 **III. RECOMMENDATIONS**

21 **Q. WHAT ARE YOUR RECOMMENDATIONS?**

22 A. Based upon my review, I recommend that WOWSC be allowed to recover the  
23 reasonable and necessary legal and consultant rate case expenses of ~~\$478,184.08~~  
24 \$473,739.08 as of January 31, 2023, which includes expenses incurred from May 23,

1 2022 through January 31, 2023. Since filing my fourth supplemental direct testimony,  
2 WOWSC has incurred necessary and reasonable additional attorney fees associated  
3 with this proceeding, including attending the Open Meeting where the Commission  
4 remanded the proceeding back to the State Office of Administrative Hearings  
5 (“SOAH”), participation in a prehearing conference, establishing a new procedural  
6 schedule, responding to many discovery requests, preparation of defensive pleadings,  
7 reviewing and analyzing other parties’ supplemental direct testimony, and overseeing  
8 and preparing supplemental direct testimony and supplemental rebuttal testimony.

9 The Proposal for Decision (“PFD”) issued on March 31, 2022, recommended  
10 that WOWSC recover its rate case expenses as of December 15, 2021, and also  
11 recommended recovery of trailing rate case expenses incurred between the date of the  
12 PFD filing and when the Commission’s decision becomes final. WOWSC has had to  
13 incur significant additional rate case expenses due to the Commission remanding the  
14 proceeding back to SOAH. WOWSC is aware that the rate case expenses incurred in  
15 this rate appeal are significantly higher than the contested rate increase, but this  
16 proceeding has been heavily litigated over the last three years and WOWSC has had to  
17 engage in extensive discovery and motion practice, in addition to being required to  
18 prepare two additional rounds of testimony due to the Commission’s remand.

19 **Q. PLEASE DESCRIBE THE PROCESS YOU UNDERTOOK TO REACH YOUR**  
20 **CONCLUSION.**

21 A. Based on my experience and education, and following a thorough and critical review  
22 of all of the relevant information, I concluded that the reasonable and necessary rate  
23 case expenses for legal services as of January 31, 2023, is ~~\$478,184.08~~ \$473,739.08.  
24 A rate case expense summary sheet detailing each expense by attorney and consultant

1 is attached to my fifth supplemental testimony as Fifth Supplemental Attachment  
2 JLM-1. I recommend that the Commission find this amount to be the reasonable and  
3 necessary reimbursable legal and consultant rate case expenses for WOWSC in this  
4 proceeding. I also recommend that the Commission allow WOWSC to recover the rate  
5 case expenses of its consultant, Grant Rabon and his associates, of NewGen Strategies  
6 & Solutions (“NewGen”), pursuant 16 Texas Administrative Code (“TAC”) § 24.44.

7 WOWSC engaged the services of Lloyd Gosselink in May 2020. I have  
8 directed the work performed by Lloyd Gosselink employees on behalf of WOWSC  
9 since that time. I have reviewed the billings of Lloyd Gosselink submitted to WOWSC  
10 for legal services from June 1, 2020, through January 31, 2023, in connection with  
11 WOWSC defending the Rate Appeal. I affirm that those billings accurately reflect the  
12 time spent and expenditures incurred by Lloyd Gosselink on WOWSC’s behalf. Those  
13 billings were accurately calculated before they were tendered and did not include any  
14 double billing. None of the charges billed to WOWSC have been recovered through  
15 reimbursement for other expenses. The expenses charged were associated with the  
16 review and defense of the Rate Appeal and were necessary to advise WOWSC and to  
17 accomplish tasks in the rate proceeding.

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19 billed ~~\$85,662~~ \$81,217 for legal services in connection with WOWSC’s proposed rate  
20 increase. This figure includes legal fees and expenses. The fees and expenses were  
21 necessary for the legal representation of WOWSC. The legal work included advising  
22 WOWSC, review of the Rate Appeal, preparation of pleadings, review and preparation  
23 of evidentiary exhibits, preparation of discovery, and preparation of testimony, and  
24 other trailing expenses.

1           The current amount requested for legal expenses of ~~\$478,184.08~~ \$473,739.08  
2           is reasonable given the complexity of this case and comparable to the rate case expenses  
3           awarded in other rate appeals.<sup>1</sup> WOWSC has incurred significant additional attorney  
4           fees associated with this proceeding due to the Commission's remand to SOAH,  
5           including briefing, preparation of pleadings defending WOWSC and myself from  
6           abusive allegations of misconduct, preparation of several rounds of testimony, and  
7           drafting other responsive pleadings. Additionally, parties are expected to participate in  
8           another hearing on the merits and, possibly, additional briefing. WOWSC will continue  
9           to incur legal expenses related to this rate appeal until the Commission's Order is final  
10          and unappealable.

11   **Q.   DOES THE RATE APPEAL INCLUDE ANY NOVEL OR DIFFICULT ISSUES**  
12   **THAT A TYPICAL WATER UTILITY APPLICATION DOES NOT**  
13   **INCLUDE?**

14   A.   Yes. In my direct testimony, I discuss the variety of novel, difficult, and complex  
15       issues. These issues have continued to arise throughout this proceeding. WOWSC  
16       faces a contentious appellant and has had to engage in significant motion practice and  
17       discovery throughout this appeal. And, as discussed above, this proceeding was  
18       remanded to SOAH for additional analysis, which has caused WOWSC to incur  
19       additional legal fees.

---

<sup>1</sup> *Ratepayers Appeal of the Decision by Bear Creek Special Utility District to Change Rates*, Docket No. 49351, Order on Rehearing at 3, Findings of Fact No. 56 (Nov. 19, 2021) (Bear Creek Order) awarding \$409k in rate case expenses.



**Docket No. 50788**  
**Windermere Oaks Water Supply Corporation**  
**Rate Case Expenses**

	Date	LGRT Inv. #	LGRT Fees	Non-Consultant Disbursements	LGRT INVOICE ACTUAL TOTAL	NOTES
LGRT	6/26/2020	97511347	\$ 7,674.00		\$ 7,674.00	Provided in Direct Testimony of Jamie L. Mauldin
	7/8/2020	97512426	\$ 1,275.00		\$ 1,275.00	Provided in Direct Testimony of Jamie L. Mauldin
	8/26/2020	97513856	\$ 5,110.50		\$ 5,110.50	Provided in Direct Testimony of Jamie L. Mauldin
	10/22/2020	97515385	\$ 68,535.00	\$ 66.80	\$ 68,601.80	Provided in Direct Testimony of Jamie L. Mauldin
	11/12/2020	97516427	\$ 8,820.00		\$ 8,820.00	Provided in Direct Testimony of Jamie L. Mauldin
	12/22/2020	97518766	\$ 29,870.00	\$ 55.52	\$ 29,925.52	Provided in Direct Testimony of Jamie L. Mauldin
	1/11/2021	97519431	\$ 4,213.00	\$ -	\$ 4,213.00	Provided in Direct Testimony of Jamie L. Mauldin
	2/9/2021	97519807	\$ 11,650.00	\$ -	\$ 11,650.00	Provided in Direct Testimony of Jamie L. Mauldin
	3/8/2021	97520641	\$ 11,440.50	\$ 36.80	\$ 11,477.30	Provided in Direct Testimony of Jamie L. Mauldin
	4/13/2021	97521461	\$ 26,576.50	\$ 1,296.75	\$ 27,873.25	Provided in First Supplemental Direct Testimony of Jamie L. Mauldin
	5/13/2021	97522524	\$ 14,404.00	\$ 5.00	\$ 14,409.00	Provided in First Supplemental Direct Testimony of Jamie L. Mauldin
	6/2/2021	97522723	\$ 41,117.00	\$ -	\$ 41,117.00	Provided in First Supplemental Direct Testimony of Jamie L. Mauldin
	6/22/2021	97523260	\$ -	\$ 0.20	\$ 0.20	Provided in Second Supplemental Testimony of Jamie L. Mauldin
	7/14/2021	97524054	\$ 36,773.00	\$ 871.18	\$ 37,644.18	Provided in Second Supplemental Testimony of Jamie L. Mauldin
	8/11/2021	97524965	\$ 1,913.00	\$ 265.40	\$ 2,178.40	Provided in Second Supplemental Testimony of Jamie L. Mauldin
	9/13/2021	97525699	\$ 135.50	\$ -	\$ 135.50	Provided in Second Supplemental Testimony of Jamie L. Mauldin
	10/12/2021	97526506	\$ 81.00	\$ -	\$ 81.00	Provided in Second Supplemental Testimony of Jamie L. Mauldin
	12/14/2021	97527557	\$ 27,634.00	\$ 856.96	\$ 28,490.96	Provided in Third Supplemental Testimony of Jamie L. Mauldin
	12/28/2021	97527992	\$ 24,136.00	\$ 8,586.92	\$ 32,722.92	Provided in Third Supplemental Testimony of Jamie L. Mauldin
	1/27/2022	97528271	\$ 15,803.00	\$ 497.00	\$ 16,300.00	Provided in Fourth Supplemental Testimony of Jamie L. Mauldin
	2/10/2022	97529009	\$ 16,996.00	\$ 23.00	\$ 17,019.00	Provided in Fourth Supplemental Testimony of Jamie L. Mauldin
	3/8/2022	97529849	\$ 1,414.00	\$ 49.60	\$ 1,463.60	Provided in Fourth Supplemental Testimony of Jamie L. Mauldin
	4/14/2022	97531067	\$ 392.00	\$ 49.45	\$ 441.45	Provided in Fourth Supplemental Testimony of Jamie L. Mauldin
	5/24/2022	97532228	\$ 5,166.00		\$ 5,166.00	Provided in Fourth Supplemental Testimony of Jamie L. Mauldin
	6/13/2022	97532541	\$ 4,088.00		\$ 4,088.00	Provided in Fifth Supplemental Testimony of Jamie L. Mauldin
	7/12/2022	97533223	\$ 4,592.00		\$ 4,592.00	Provided in Fifth Supplemental Testimony of Jamie L. Mauldin
	8/9/2022	97533946	\$ 2,758.00		\$ 2,758.00	Provided in Fifth Supplemental Testimony of Jamie L. Mauldin
	9/12/2022	97534700	\$ 350.00		\$ 350.00	Provided in Fifth Supplemental Testimony of Jamie L. Mauldin
	10/17/2022	97535419	\$ 616.00		\$ 616.00	Provided in Fifth Supplemental Testimony of Jamie L. Mauldin
	11/15/2022	97536174	\$ 6,218.00		\$ 6,218.00	Provided in Fifth Supplemental Testimony of Jamie L. Mauldin
	12/27/2022	97537121	\$ 19,112.00		\$ 19,112.00	Provided in Fifth Supplemental Testimony of Jamie L. Mauldin
	1/12/2023	97538168	\$ 19,999.00		\$ 19,999.00	Provided in Fifth Supplemental Testimony of Jamie L. Mauldin
	2/7/2023	97538496	\$ 23,484.00		\$ 23,484.00	Provided in Fifth Supplemental Testimony of Jamie L. Mauldin
	Totals		\$ 442,346.00	\$ 12,660.58		
	LGRT TOTAL				\$ 455,006.58	<del>459,451.58</del>
NewGen	Date	NewGen Inv. #	NewGen Fees		NewGen INVOICE ACTUAL TOTAL	NOTES
	5/31/2021	11372	\$ 4,000.00		\$ 4,000.00	Provided in First Supplemental Direct Testimony of Jamie L. Mauldin
	6/30/2021	11542	\$ 5,390.00		\$ 5,390.00	Provided in Second Supplemental Testimony of Jamie L. Mauldin
	11/30/2021	12260	\$ 1,687.50		\$ 1,687.50	Provided in Third Supplemental Testimony of Jamie L. Mauldin
	12/28/2021	12395	\$ 750.00		\$ 750.00	Provided in Third Supplemental Testimony of Jamie L. Mauldin
	1/31/2022	12527	\$ 500.00		\$ 500.00	Provided in Fourth Supplemental Testimony of Jamie L. Mauldin
	10/31/2022	14633	\$ 3,925.00		\$ 3,925.00	Provided in Fifth Supplemental Testimony of Jamie L. Mauldin
	11/20/2022	14818	\$ 260.00		\$ 260.00	Provided in Fifth Supplemental Testimony of Jamie L. Mauldin
	12/31/2022	14998	\$ 260.00		\$ 260.00	Provided in Fifth Supplemental Testimony of Jamie L. Mauldin
	1/31/2023	15206	\$ 1,960.00		\$ 1,960.00	Provided in Fifth Supplemental Testimony of Jamie L. Mauldin
	Totals		\$ 18,732.50			
	NewGen TOTAL				\$ 18,732.50	

TOTAL RATE CASE EXPENSES \$ 473,739.08 ~~478,184.08~~

**SOAH DOCKET NO. 473-20-4071.WS  
PUC DOCKET NO. 50788**

**RATEPAYERS APPEAL OF THE  
DECISION BY WINDERMERE OAKS  
WATER SUPPLY CORPORATION TO  
CHANGE WATER AND SEWER  
RATES**

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§**

**BEFORE THE STATE OFFICE  
  
OF  
  
ADMINISTRATIVE HEARINGS**

**CLEAN COPY ERRATA**

**FIFTH SUPPLEMENTAL DIRECT TESTIMONY**

**OF**

**JAMIE L. MAULDIN**

**ON BEHALF OF**

**WINDERMERE OAKS WATER SUPPLY CORPORATION**

**MARCH 16, 2023**

**FIFTH SUPPLEMENTAL DIRECT TESTIMONY OF  
JAMIE L. MAULDIN**

**TABLE OF CONTENTS**

	<b>Page</b>
<b>I.</b> INTRODUCTION .....	3
<b>II.</b> PURPOSE AND SCOPE.....	3
<b>III.</b> RECOMMENDATIONS.....	4
<b>IV.</b> CONCLUSION.....	10

**FIFTH SUPPLEMENTAL ATTACHMENTS**

Revised Fifth Supplemental Attachment JLM-1      Rate Case Expense Summary Sheet

**SOAH DOCKET NO. 473-20-4071.WS  
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**RATEPAYERS APPEAL OF THE  
DECISION BY WINDERMERE OAKS  
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**BEFORE THE STATE OFFICE  
  
OF  
  
ADMINISTRATIVE HEARINGS**

**FIFTH SUPPLEMENTAL DIRECT TESTIMONY OF  
JAMIE L. MAULDIN**

**I. INTRODUCTION**

**Q. PLEASE STATE YOUR NAME AND ADDRESS.**

A. My name is Jamie L. Mauldin. I am an attorney and a principal at the law firm of Lloyd Gosselink Rochelle & Townsend, P.C. (“Lloyd Gosselink”), which has its principal place of business located at 816 Congress Ave., Suite 1900, Austin, TX 78701.

**Q. HAVE YOU FILED DIRECT TESTIMONY IN THIS PROCEEDING?**

A. Yes. On March 10, 2021, I filed direct testimony, on June 7, 2021, I filed supplemental direct testimony, on November 19, 2021, I filed my second supplemental direct testimony, on December 30, 2021, I filed my third supplemental direct testimony, on May 25, 2022, I filed my fourth supplemental direct testimony on behalf of Windermere Oaks Water Supply Corporation (“WOWSC”) in defending Ratepayers Appeal of the Decision by WOWSC to Change Water and Sewer Rates against the Ratepayers (“Rate Appeal”) with the Public Utility Commission of Texas (“Commission”) in this case.

**II. PURPOSE AND SCOPE**

**Q. WHAT IS THE PURPOSE AND SCOPE OF YOUR FIFTH SUPPLEMENTAL  
TESTIMONY IN THIS PROCEEDING?**

1 A. The purpose of my fifth supplemental direct testimony is to present expert opinion  
2 testimony concerning the reasonableness of the rate case expenses incurred by  
3 WOWSC in preparing and defending the Rate Appeal since Ratepayers original filing  
4 on April 27, 2020, to include expenses incurred since May 24, 2022 through  
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17 WOWSC since May 23, 2022.

18 **Q. ARE YOU SPONSORING ANY SCHEDULES?**

19 A. No.

20 **III. RECOMMENDATIONS**

21 **Q. WHAT ARE YOUR RECOMMENDATIONS?**

22 A. Based upon my review, I recommend that WOWSC be allowed to recover the  
23 reasonable and necessary legal and consultant rate case expenses of \$473,739.08 as of  
24 January 31, 2023, which includes expenses incurred from May 23, 2022 through

1 January 31, 2023. Since filing my fourth supplemental direct testimony, WOWSC has  
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3 proceeding, including attending the Open Meeting where the Commission remanded  
4 the proceeding back to the State Office of Administrative Hearings (“SOAH”),  
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18 prepare two additional rounds of testimony due to the Commission’s remand.

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20 **CONCLUSION.**

21 A. Based on my experience and education, and following a thorough and critical review  
22 of all of the relevant information, I concluded that the reasonable and necessary rate  
23 case expenses for legal services as of January 31, 2023, is \$473,739.08. A rate case  
24 expense summary sheet detailing each expense by attorney and consultant is attached

1 to my fifth supplemental testimony as Fifth Supplemental Attachment  
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9 since that time. I have reviewed the billings of Lloyd Gosselink submitted to WOWSC  
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16 review and defense of the Rate Appeal and were necessary to advise WOWSC and to  
17 accomplish tasks in the rate proceeding.

18 For the period of May 23, 2022, through January 31, 2023, Lloyd Gosselink  
19 billed \$81,217 for legal services in connection with WOWSC’s proposed rate increase.  
20 This figure includes legal fees and expenses. The fees and expenses were necessary  
21 for the legal representation of WOWSC. The legal work included advising WOWSC,  
22 review of the Rate Appeal, preparation of pleadings, review and preparation of  
23 evidentiary exhibits, preparation of discovery, and preparation of testimony, and other  
24 trailing expenses.

1           The hourly rates for attorneys of \$270–\$330, and for the paralegals of  
2           \$140–\$150, upon which the billings are based, are generally lower than the same hourly  
3           rates charged other clients for comparable services during the same time frame. My  
4           hourly rate for this proceeding is significantly lower than my normal hourly rate  
5           charged to similar clients. Additionally, our firm’s hourly rates are at the lower end of  
6           the range compared to the rates charged by other lawyers with similar experience  
7           providing similar services. To further minimize expenses, I used associates and  
8           paralegals where possible because of their lower billing rates. In assigning the tasks to  
9           attorneys, I ensured that the attorneys did not duplicate the work of one another. The  
10          hours spent performing the tasks assigned to Lloyd Gosselink were necessary to  
11          complete those tasks in a professional manner and on a timely basis. My many years  
12          of experience participating in utility rate cases aid in our efforts to keep rate case  
13          expenses reasonable.

14          The invoices submitted by Lloyd Gosselink include a description of services  
15          performed and time expended on each activity. The invoices dated from  
16          June 13, 2022 through February 7, 2023, for this proceeding are attached to my fifth  
17          supplemental testimony as Fifth Supplemental Attachment JLM-2. Lloyd Gosselink  
18          has documented all charges with time sheets, invoices, and records.

19          Neither Lloyd Gosselink nor any consultants for WOWSC have charged for  
20          luxury items, including first-class airfare, limousine service, entertainment, or  
21          alcoholic beverages. No meals were charged in excess of \$25 per person, and no  
22          individual billed for more than 12 hours per day. The documentation in this case is  
23          similar to that provided in many previous rate cases before the Commission.



1           The current amount requested for legal expenses of \$473,739.08 is reasonable  
2           given the complexity of this case and comparable to the rate case expenses awarded in  
3           other rate appeals.<sup>1</sup> WOWSC has incurred significant additional attorney fees  
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11   **Q.   DOES THE RATE APPEAL INCLUDE ANY NOVEL OR DIFFICULT ISSUES**  
12       **THAT A TYPICAL WATER UTILITY APPLICATION DOES NOT**  
13       **INCLUDE?**

14   A.   Yes. In my direct testimony, I discuss the variety of novel, difficult, and complex  
15       issues. These issues have continued to arise throughout this proceeding. WOWSC  
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19       additional legal fees.

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<sup>1</sup> *Ratepayers Appeal of the Decision by Bear Creek Special Utility District to Change Rates*, Docket No. 49351, Order on Rehearing at 3, Findings of Fact No. 56 (Nov. 19, 2021) (Bear Creek Order) awarding \$409k in rate case expenses.

1   **Q.    ARE THE LEGAL EXPENSES THAT WOWSC IS SEEKING TO RECOVER**  
2       **JUST, REASONABLE, NECESSARY, AND IN THE PUBLIC INTEREST?**  
3       **PLEASE EXPLAIN.**

4    A.    Yes. The legal expenses that WOWSC seeks to recover are just, reasonable, necessary,  
5       and in the public interest. Recovery of reasonable and necessary legal expenses  
6       associated with preparation and defense of a rate appeal and the associated proceeding  
7       have long been recoverable, is allowed by Commission rule, and is authorized by  
8       TWC § 13.043(e). For the reasons I mentioned above, it was reasonable and necessary  
9       for WOWSC to seek legal advice and assistance in defending the Rate Appeal, the time  
10      spent was reasonable and necessary, and the hourly rates charges are reasonable.

11   **Q.    WAS IT REASONABLE AND NECESSARY FOR WOWSC TO INCUR**  
12       **LEGAL EXPENSES TO PREPARE PREFILED DIRECT, REBUTTAL,**  
13       **SUPPLEMENTAL DIRECT, AND SUPPLEMENTAL REBUTTAL**  
14       **TESTIMONY?**

15   A.    Yes. The Commission's rules at 16 TAC § 24.101(e) recognize the complexities that  
16      may be involved in the preparation and defense of a Rate Appeal.

17   **Q.    DID WOWSC INCUR ANY CONSULTANT EXPENSES IN THIS RATE**  
18       **APPEAL?**

19   A.    Yes. WOWSC incurred the expenses associated with the following experts: NewGen  
20      Strategies & Solutions.

21   **Q.    ARE THE CONSULTANT EXPENSES FOR NEWGEN INCURRED IN THIS**  
22       **RATE APPEAL REASONABLE AND NECESSARY?**

23   A.    Yes. For the period of October 1, 2022, through January 31, 2023, the expenses for  
24      NewGen are \$6,405. Based on my years of experience working with utility consultants,

1 Mr. Rabon's hourly rate of \$260-\$310 and hourly rates of his associates, upon which  
2 the billings are based, is comparable to rates charged by consultants with similar levels  
3 of expertise and experience as Mr. Rabon. I have also reviewed the number of hours  
4 Mr. Rabon and his associates have spent on the review, analysis, and testimony  
5 regarding depreciation in this proceeding and on responding to discovery. In my  
6 opinion, the amount of time spent is appropriate given the level of complexity of this  
7 case. The NewGen invoice for services dated from October 1, 2022, through  
8 January 31, 2023 for this proceeding are attached to my fifth supplemental testimony  
9 as Fifth Supplemental Attachment JLM-3. The amount requested for NewGen's  
10 expenses of \$18,732.50, as of the date of filing, is reasonable.

11 **Q. DOES WOWSC INTEND TO RECOVER ITS RATE APPEAL EXPENSES?**

12 A. Yes, as I have explained in my direct testimony.

13 **IV. CONCLUSION**

14 **Q. DOES THIS CONCLUDE YOUR FIFTH SUPPLEMENTAL DIRECT**  
15 **TESTIMONY AT THIS TIME?**

16 A. Yes, it does. I reserve the right to supplement the expenses, make corrections,  
17 revisions, or deletions at the Commission's direction.

**Docket No. 50788**  
**Windermere Oaks Water Supply Corporation**  
**Rate Case Expenses**

	Date	LGRT Inv. #	LGRT Fees	Non-Consultant Disbursements	LGRT INVOICE ACTUAL TOTAL	NOTES
LGRT	6/26/2020	97511347	\$ 7,674.00		\$ 7,674.00	Provided in Direct Testimony of Jamie L. Mauldin
	7/8/2020	97512426	\$ 1,275.00		\$ 1,275.00	Provided in Direct Testimony of Jamie L. Mauldin
	8/26/2020	97513856	\$ 5,110.50		\$ 5,110.50	Provided in Direct Testimony of Jamie L. Mauldin
	10/22/2020	97515385	\$ 68,535.00	\$ 66.80	\$ 68,601.80	Provided in Direct Testimony of Jamie L. Mauldin
	11/12/2020	97516427	\$ 8,820.00		\$ 8,820.00	Provided in Direct Testimony of Jamie L. Mauldin
	12/22/2020	97518766	\$ 29,870.00	\$ 55.52	\$ 29,925.52	Provided in Direct Testimony of Jamie L. Mauldin
	1/11/2021	97519431	\$ 4,213.00	\$ -	\$ 4,213.00	Provided in Direct Testimony of Jamie L. Mauldin
	2/9/2021	97519807	\$ 11,650.00	\$ -	\$ 11,650.00	Provided in Direct Testimony of Jamie L. Mauldin
	3/8/2021	97520641	\$ 11,440.50	\$ 36.80	\$ 11,477.30	Provided in Direct Testimony of Jamie L. Mauldin
	4/13/2021	97521461	\$ 26,576.50	\$ 1,296.75	\$ 27,873.25	Provided in First Supplemental Direct Testimony of Jamie L. Mauldin
	5/3/2021	97522524	\$ 14,404.00	\$ 5.00	\$ 14,409.00	Provided in First Supplemental Direct Testimony of Jamie L. Mauldin
	6/2/2021	97522723	\$ 41,117.00	\$ -	\$ 41,117.00	Provided in First Supplemental Direct Testimony of Jamie L. Mauldin
	6/22/2021	97523260	\$ -	\$ 0.20	\$ 0.20	Provided in Second Supplemental Testimony of Jamie L. Mauldin
	7/14/2021	97524054	\$ 36,773.00	\$ 871.18	\$ 37,644.18	Provided in Second Supplemental Testimony of Jamie L. Mauldin
	8/11/2021	97524965	\$ 1,913.00	\$ 265.40	\$ 2,178.40	Provided in Second Supplemental Testimony of Jamie L. Mauldin
	9/13/2021	97525699	\$ 135.50	\$ -	\$ 135.50	Provided in Second Supplemental Testimony of Jamie L. Mauldin
	10/12/2021	97526506	\$ 81.00	\$ -	\$ 81.00	Provided in Second Supplemental Testimony of Jamie L. Mauldin
	12/14/2021	97527557	\$ 27,634.00	\$ 856.96	\$ 28,490.96	Provided in Third Supplemental Testimony of Jamie L. Mauldin
	12/28/2021	97527992	\$ 24,136.00	\$ 8,586.92	\$ 32,722.92	Provided in Third Supplemental Testimony of Jamie L. Mauldin
	1/27/2022	97528271	\$ 15,803.00	\$ 497.00	\$ 16,300.00	Provided in Fourth Supplemental Testimony of Jamie L. Mauldin
	2/10/2022	97529009	\$ 16,996.00	\$ 23.00	\$ 17,019.00	Provided in Fourth Supplemental Testimony of Jamie L. Mauldin
	3/8/2022	97529849	\$ 1,414.00	\$ 49.60	\$ 1,463.60	Provided in Fourth Supplemental Testimony of Jamie L. Mauldin
	4/14/2022	97531067	\$ 392.00	\$ 49.45	\$ 441.45	Provided in Fourth Supplemental Testimony of Jamie L. Mauldin
	5/24/2022	97532228	\$ 5,166.00		\$ 5,166.00	Provided in Fourth Supplemental Testimony of Jamie L. Mauldin
	6/13/2022	97532541	\$ 4,088.00		\$ 4,088.00	Provided in Fifth Supplemental Testimony of Jamie L. Mauldin
	7/12/2022	97533223	\$ 4,592.00		\$ 4,592.00	Provided in Fifth Supplemental Testimony of Jamie L. Mauldin
	8/9/2022	97533946	\$ 2,758.00		\$ 2,758.00	Provided in Fifth Supplemental Testimony of Jamie L. Mauldin
	9/12/2022	97534700	\$ 350.00		\$ 350.00	Provided in Fifth Supplemental Testimony of Jamie L. Mauldin
	10/17/2022	97535419	\$ 616.00		\$ 616.00	Provided in Fifth Supplemental Testimony of Jamie L. Mauldin
	11/15/2022	97536174	\$ 6,218.00		\$ 6,218.00	Provided in Fifth Supplemental Testimony of Jamie L. Mauldin
	12/27/2022	97537121	\$ 19,112.00		\$ 19,112.00	Provided in Fifth Supplemental Testimony of Jamie L. Mauldin
	1/12/2023	97538168	\$ 19,999.00		\$ 19,999.00	Provided in Fifth Supplemental Testimony of Jamie L. Mauldin
	2/7/2023	97538496	\$ 23,484.00		\$ 23,484.00	Provided in Fifth Supplemental Testimony of Jamie L. Mauldin
	Totals		\$ 442,346.00	\$ 12,660.58		
	LGRT TOTAL				\$ 455,006.58	
NewGen	Date	NewGen Inv. #	NewGen Fees		NewGen INVOICE ACTUAL TOTAL	NOTES
	5/31/2021	11372	\$ 4,000.00		\$ 4,000.00	Provided in First Supplemental Direct Testimony of Jamie L. Mauldin
	6/30/2021	11542	\$ 5,390.00		\$ 5,390.00	Provided in Second Supplemental Testimony of Jamie L. Mauldin
	11/30/2021	12260	\$ 1,687.50		\$ 1,687.50	Provided in Third Supplemental Testimony of Jamie L. Mauldin
	12/28/2021	12395	\$ 750.00		\$ 750.00	Provided in Third Supplemental Testimony of Jamie L. Mauldin
	1/31/2022	12527	\$ 500.00		\$ 500.00	Provided in Fourth Supplemental Testimony of Jamie L. Mauldin
	10/31/2022	14633	\$ 3,925.00		\$ 3,925.00	Provided in Fifth Supplemental Testimony of Jamie L. Mauldin
	11/20/2022	14818	\$ 260.00		\$ 260.00	Provided in Fifth Supplemental Testimony of Jamie L. Mauldin
	12/31/2022	14998	\$ 260.00		\$ 260.00	Provided in Fifth Supplemental Testimony of Jamie L. Mauldin
	1/31/2023	15206	\$ 1,960.00		\$ 1,960.00	Provided in Fifth Supplemental Testimony of Jamie L. Mauldin
	Totals		\$ 18,732.50			
	NewGen TOTAL				\$ 18,732.50	

TOTAL RATE CASE EXPENSES \$ 473,739.08