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SOAH DOCKET NO. 473-21-0538

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PUBLIC UTILITY COMMISSION
CLERK

PUBLIC UTILITY COMMISSION OF TEXAS

APPLICATION OF
SOUTHWESTERN ELECTRIC POWER COMPANY
FOR AUTHORITY TO CHANGE RATES

SUPPLEMENTAL REBUTTAL TESTIMONY ON RATE-CASE EXPENSES
OF
LYNN FERRY-NELSON
FOR
SOUTHWESTERN ELECTRIC POWER COMPANY

MAY 12, 2021

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I. INTRODUCTION

Q. PLEASE STATE YOUR NAME, POSITION, AND BUSINESS ADDRESS.

A. My name is Lynn Ferry-Nelson, and my position is Director, Regulatory Services for Southwestern Electric Power Company (SWEPCO or the Company). My business address is 428 Travis Street, Shreveport, Louisiana 71101.

Q. DID YOU FILE DIRECT AND REBUTTAL TESTIMONY IN THIS CASE?

A. Yes.

II. PURPOSE AND SUMMARY OF SUPPLEMENTAL REBUTTAL TESTIMONY

Q. WHAT IS THE PURPOSE OF YOUR SUPPLEMENTAL REBUTTAL TESTIMONY ON RATE-CASE EXPENSES?

A. The purpose of my supplemental rebuttal testimony is to respond to the supplemental direct testimony on rate-case expenses filed on May 5, 2021, by Ruth Stark who testifies on behalf of the Staff of the Public Utility Commission of Texas (Staff).

Q. PLEASE SUMMARIZE THE ISSUES THAT COMMISSION STAFF RAISED IN ITS SUPPLEMENTAL DIRECT TESTIMONY.

A. In its supplemental direct testimony, Staff identified three issues related to SWEPCO’s request for rate-case expenses. First, Staff recommends removing \$60,925 from SWEPCO’s request because those expenses were included in both SWEPCO’s and CARD’s expenses.¹ Second, Staff recommends disallowing \$50,752 based on the assertion that the hourly billing rate for two outside specialists is “excessive.”² Third, Staff disagrees with SWEPCO’s proposal to recover through its rate-case expense

¹ Supp. Dir. Testimony of Ruth Stark at 0000007 – 0000008.
² Supp. Dir. Testimony of Ruth Stark at 0000008.

1 surcharge rider projected rate-case expenses incurred after the cut-off date and through
2 the final order in this proceeding. Instead, Staff proposes leaving the record open and
3 allowing SWEPCO and CARD to update their rate-case expenses after the hearing and
4 closer to the time a final order is issued to limit the amount of trailing rate-case expenses
5 resulting from this proceeding that could be subject to review and recovery in a future
6 proceeding. Staff further recommends that the Commission authorize the Company to
7 establish a regulatory asset to record both SWEPCO's and CARD's trailing rate-case
8 expenses from this proceeding.

9 Q. PLEASE SUMMARIZE YOUR SUPPLEMENTAL REBUTTAL TESTIMONY
10 AND RECOMMENDATIONS.

11 A. I disagree with Staff's first recommendation removing all of the \$60,925 of CARD's
12 rate-case expenses as recommended by Staff because not all of the amount will be
13 double-recovered.³ I disagree with Staff's second recommendation because
14 SWEPCO's rate-case expenses for two of its outside specialists are reasonable and
15 should be eligible for full recovery. With respect to Staff's third recommendation,
16 SWEPCO continues to support its original proposal.

17 III. REQUESTED EXPENSES

18 Q. WHAT IS THE PURPOSE OF THIS SECTION OF YOUR TESTIMONY?

19 A. In this section of my testimony, I respond to Staff's claim that removing \$60,925 of
20 CARD's expenses from SWEPCO's request will eliminate the potential for double

³ SWEPCO agrees that \$15,468 of its rate-case expenses reflected on its first supplemental rate-case expense report for reimbursements to CARD for its participation in Docket No. 50997 should be removed from the Company's request in this case as those expenses are being addressed in Docket No. 50997. As explained in this testimony, the remaining \$45,457 of rate-case expenses associated with Docket Nos. 49042 and 40443 will not be double-recovered.

1 recovery of these amounts.⁴ Not all of those amounts will be double-recovered.
2 Instead, only \$15,468 of those expenses should be removed, leaving \$45,457 to be
3 recovered in this proceeding.

4 Q. HOW DO YOU RESPOND TO STAFF'S CLAIM?

5 A. Staff appears to believe that double-recovery is occurring because of the identified
6 \$45,457 of CARD's expenses "that were also included in SWEPCO's request."⁵ It is
7 true that SWEPCO's requested amount of \$1,740,018⁶ in rate-case expenses includes
8 \$45,457 of the amount requested by CARD because those are the amounts that
9 SWEPCO has already reimbursed to CARD and recorded to SWEPCO's books and
10 records. It makes sense to remove the \$45,457 from SWEPCO's request only if Staff
11 is intending to add all of CARD's requested amounts that the Commission finds
12 reasonable into the amount that SWEPCO may recover through its RCS Rider, even if
13 those amounts are not yet recorded to SWEPCO's books and records.

14 CARD submits its own rate-case expense testimony because it bears the burden
15 of proving the reasonableness of its own expenses. But CARD does not recover its
16 rate-case expenses directly from SWEPCO's customers; CARD's reasonable rate-case
17 expenses are reimbursed by SWEPCO. It is SWEPCO that recovers CARD's rate-case
18 expenses from customers through the RCS Rider. Accordingly, CARD's reasonable
19 rate-case expenses need to be included in the total of the rate-case expenses to be
20 recovered in this proceeding by SWEPCO. If what I described above is what Staff is

⁴ Stark Supp. Dir. at 0000008:1-2.

⁵ Stark Supp. Dir. at 0000007:16-17.

⁶ This is SWEPCO's requested amount as reflected on its first supplemental rate-case expense report of \$1,755,494 less \$15,468 in rate-case expenses that are being addressed in Docket No. 50997. *See supra* n.3.

1 suggesting should occur, then as of the date of the first supplemental rate-case expense
2 report, SWEPCO's requested amount would be \$1,694,561 solely for SWEPCO's
3 expenses, plus the \$642,665 Staff recommends for recovery by CARD, for a total of
4 \$2,337,226. If Staff is recommending that SWEPCO recover only the amounts that
5 SWEPCO has recorded to its books and records, then the \$45,457 should not be removed
6 from SWEPCO's overall request.

7 IV. PROFESSIONAL FEES

8 Q. WHAT IS THE PURPOSE OF THIS SECTION OF YOUR TESTIMONY?

9 A. In this section of my testimony, I respond to Staff's proposal to disallow \$50,752 from
10 SWEPCO's requested rate-case expenses on the basis of Staff's position that any
11 amount above \$550 per hour for any type of outside professional services is
12 "excessive."⁷

13 Q. HOW DO YOU RESPOND?

14 A. While I can appreciate Staff using \$550/hour as a general rule of thumb to determine
15 whether to more closely examine the reasonableness of a professional's hourly rate, I
16 do not agree that a rate limitation should be applied without question or analysis to
17 every professional that is hired for a ratemaking proceeding. Such a rigid rule is
18 inconsistent with how courts and the Commission typically consider the reasonableness
19 of attorneys' fees and is inconsistent with the Commission's rule regarding rate-case
20 expenses.

21 Q. PLEASE ELABORATE.

⁷ Stark Supp. Dir. at 0000008:22.

1 A. First, the Commission's rule does not specify a cap on professional fees. Instead, the
2 Commission's rate-case expense rule states that the presiding officer shall consider
3 multiple relevant factors in deciding whether the fee paid to an attorney or other
4 professional was extreme or excessive, including, among other factors: (1) the nature,
5 extent, and difficulty of the work; (2) the time and labor required and expended; (3) the
6 nature and scope of the case, including but not limited to the amount of money or value
7 of property or interest at stake and the novelty or complexity of the issues addressed;
8 and (4) the amount of rate-case expenses reasonably associated with each issue.
9 Similarly, my understanding is that courts consider a variety of factors in determining
10 whether attorneys' fees are reasonable and they do not employ bright-line limitations
11 such as the one Staff recommends in its testimony. For example, other relevant factors
12 to consider include the experience, reputation, and ability of the professional and the
13 fees customarily charged for similar professional services.

14 Q. WITH WHICH PROFESSIONAL FEES DOES STAFF TAKE ISSUE?

15 A. Out of the five dockets for which SWEPCO is seeking rate-case expenses, Staff
16 proposes a partial disallowance for the hourly rate for just two professionals that
17 SWEPCO engaged. Staff takes issue with the hourly rate charged by Mr. Bradley M.
18 Seltzer, an energy tax law expert who SWEPCO hired in this case to assist with the
19 complex tax issue involving the treatment of SWEPCO's net operating loss
20 carryforward accumulated deferred federal income tax asset. Staff also takes issue with
21 the hourly rate of Mr. Thomas Phillips, former Chief Justice of the Supreme Court of
22 Texas, who was hired to represent SWEPCO before the Texas Supreme Court in
23 successfully defending the Commission's order in Docket No. 40443, which involved

1 a complex issue related to the prudence of SWEPCO's construction of the
2 approximately \$1.5 billion Turk Plant.

3 Q. WHAT ARE THE HOURLY RATES AND TIME SPENT FOR EACH OF THESE
4 PROFESSIONALS ON THEIR RESPECTIVE MATTERS?

5 A. As shown on SWEPCO's first supplemental rate-case expense report, Mr. Seltzer billed
6 10.1 hours at an hourly rate of \$1,100.⁸ Mr. Phillips billed 95.4 hours at an hourly rate
7 of \$1,010 per hour.

8 Q. ARE THOSE HOURLY RATES THE FEES CUSTOMARILY CHARGED FOR
9 SIMILAR SERVICES FROM PROFESSIONALS WITH SIMILAR EXPERIENCE?

10 A. Yes. Generally, American Electric Power Services Corporation (AEPSC) is
11 responsible for hiring outside attorneys and consultants for all of AEP's operating
12 companies. Accordingly, AEPSC hires professionals to provide services not just in
13 Texas, but also Louisiana, Arkansas, Oklahoma, Ohio, Virginia, West Virginia,
14 Kentucky, Indiana, and Michigan. AEPSC is therefore familiar with the skills required
15 for the professionals it hires and the market rates of those professionals. In addition,
16 Mr. Seltzer and Mr. Phillips have provided affidavits confirming that their hourly rates
17 are the fees they customarily charge other clients, including self-funded litigants, for
18 similar services. Those affidavits are provided as Exhibits LFN-1SR and LFN-2SR to
19 my supplemental rebuttal testimony.

⁸ Mr. Seltzer's invoices provided in SWEPCO's first supplemental rate-case expense report inadvertently identify his hourly rate for this matter as \$1,230. However, Mr. Seltzer's agreed hourly rate for work on this case is \$1,100. Mr. Seltzer has recognized the error and has agreed to reflect any SWEPCO over-payments as a credit on the next invoice. SWEPCO will also correct this going forward in any future rate-case expense reports filed in this case.

1 Q. DO YOU HAVE ANY OTHER OBSERVATIONS SUPPORTING THE FEES
2 THESE PROFESSIONALS CUSTOMARILY CHARGE?

3 A. Yes. Staff supports imposing a \$550/hour limitation on these professionals' fees by
4 pointing to a memorandum issued by the Office of the Attorney General of Texas
5 (OAG) five years ago and a proposal for decision (PFD) in a case that was dismissed
6 before the Commission ruled on it.

7 Q. DO YOU AGREE THAT THOSE DOCUMENTS SUPPORT LIMITING THE
8 RECOVERY OF EVERY PROFESSIONAL IN A RATEMAKING PROCEEDING
9 TO \$550/HOUR?

10 A. No. The OAG memorandum sets an amount of \$525/hour as presumptively reasonable
11 for an attorney's hourly rate for routine matters, and simply requires pre-authorization
12 for an hourly rate exceeding \$525. If a firm \$525/hour cap were uniformly imposed,
13 there would be no reason for the OAG to allow for an exception in circumstances in
14 which a higher hourly rate might be appropriate.

15 The PFD from Docket No. 45979 cited by Staff also does not require that a
16 limitation of \$550 must be applied to every professional in a ratemaking proceeding.
17 Instead, as the PFD noted, the rate-case expense rule is intended to help ensure that
18 utilities act more like self-funded litigants. In this case, the facts demonstrate that
19 SWEPCO acted like a reasonable, self-funded litigant. All but two of SWEPCO's
20 outside attorneys and consultants are well below Staff's proposed \$550/hour cap. For
21 these two professionals, it was reasonable to exceed that hourly amount. And, as noted
22 earlier, these two professionals are routinely hired by self-funded litigants for their
23 expert representation at the same rates charged to SWEPCO.

1 Q. DO YOU HAVE ANY OTHER THOUGHTS ON THE REASONABLENESS OF
2 MR. SELTZER'S RATE?

3 A. Yes. In this rate case, SWEPCO is litigating the treatment of a complex tax issue. The
4 vast majority of this issue has been handled by internal SWEPCO employees who were
5 assisted by in-house and outside counsel charging an hourly rate lower than Staff's
6 recommended \$550/hour cap. However, due to the complex nature and the amount at
7 stake with this issue, it was reasonable to hire an outside energy tax law expert to opine
8 on the substantial risk that adopting Staff's proposed tax approach would violate
9 normalization consistency rules. Mr. Seltzer is an energy tax law expert hired to give
10 an expert opinion based on his extensive knowledge and experience related to
11 normalization issues affecting utilities across the country. Although his hourly rate is
12 over \$550, his expertise and experience are counterbalanced by efficiency in dealing
13 with an extremely complex topic, making his fees reasonable.

14 Q. DO YOU HAVE ANY OTHER THOUGHTS ON THE REASONABLENESS OF
15 JUSTICE PHILLIPS'S RATE?

16 A. Yes. Justice Phillips was hired by SWEPCO to represent it in the appeal before the
17 Texas Supreme Court, wherein SWEPCO successfully defended the Commission's
18 order in Docket No. 40443. At all other levels of the appellate process, SWEPCO used
19 less expensive appellate counsel. However, at the Supreme Court level, it is reasonable
20 to hire an appellate expert for a variety of reasons – Justice Phillips is intimately
21 familiar with the procedure at the Texas Supreme Court and is experienced in preparing
22 written and oral arguments, providing SWEPCO with efficient and effective service in
23 defending the Commission's order and reversing the decision made by the Austin Court

1 of Appeals over an issue with a major financial impact. Justice Phillips was therefore
2 not providing standard utility rate case counsel, but counsel that combined the unique
3 aspects of utility ratemaking with the appellate process before the Supreme Court of
4 Texas. For these reasons, SWEPCO was acting like a reasonable, privately funded
5 litigant when it hired Justice Phillips.

6 V. RATE-CASE EXPENSE RECOVERY METHODOLOGY

7 Q. WHAT IS THE PURPOSE OF THIS SECTION OF YOUR TESTIMONY?

8 A. In this section of my testimony, I respond to Staff's opposition to SWEPCO's proposal
9 to recover rate-case expenses related to this proceeding. Staff is opposed to
10 SWEPCO's proposal because the "Commission has previously rejected the recovery of
11 projected or estimated rate-case expenses."⁹

12 Q. HOW DO YOU RESPOND?

13 A. As noted in my direct testimony, SWEPCO's proposal is designed to be responsive to
14 recently expressed Commission concerns where the expenses are severed into a
15 separate docket and reviewed after the completion of the rate proceeding in which they
16 were incurred, causing intergenerational cost recovery issues. SWEPCO's proposed
17 approach reasonably balances the Commission's competing objectives of reducing
18 intergenerational issues and avoiding recovering estimated amounts by including a
19 reasonable estimate of expenses through the final order in this proceeding that will be
20 trued up to actuals. SWEPCO's proposal is different from previously rejected
21 proposals in that it does offer a true up. It is my understanding that the proposals that

⁹ Stark Supp. Dir. at 0000014:11-12.

1 have come before the Commission and were ultimately rejected did not have the ability
2 to ensure customers would pay no more or no less than the actual expenses the utility
3 incurred and that are found reasonable by the Commission.

4 Q. DOES THIS CONCLUDE YOUR SUPPLEMENTAL REBUTTAL TESTIMONY?

5 A. Yes, it does.

**SOAH DOCKET NO. 473-21-0538
DOCKET NO. 51415**

| | | |
|---|----------------------|---|
| APPLICATION OF SOUTHWESTERN ELECTRIC POWER COMPANY FOR AUTHORITY TO CHANGE RATES | § § § | BEFORE THE STATE OFFICE OF ADMINISTRATIVE HEARINGS |
|---|----------------------|---|

Affidavit of Thomas R. Phillips

**State of Texas §
 §
County of Travis §**

Before me, the undersigned notary, on this day personally appeared Thomas R. Phillips, the affiant, whose identity is known to me. After I administered an oath, affiant testified as follows:

1. “My name is Thomas R. Phillips. I am over 18 years of age, of sound mind, and capable of making this affidavit. The facts stated in this affidavit are based on my personal knowledge, true and correct, and if called to do so, I could testify to them.

2. I am an attorney licensed to practice in the State of Texas. I have been licensed to practice law since 1974. I am currently a partner with the law firm of Baker Botts L.L.P. (hereinafter sometimes “the Firm”). Prior to rejoining Baker Botts in 2005, I served as judge of the 280th District Court of Harris County, Texas, from 1981 to 1988, Chief Justice of the Supreme Court of Texas from 1988 to 2004, and a visiting law professor at the SMU Dedman School of Law and the South Texas College of Law from 2004 to 2005. I am Board Certified in Civil Trial Law by the Texas Board of Legal Specialization (1981-present). My practice now primarily concentrates on appellate issues and appeals, with a particular emphasis on matters that are in or headed to the Supreme Court of Texas or the state courts of appeals.

3. In PUC Docket No. 40443, the Public Utility Commission of Texas (Commission) found it prudent for Southwestern Electric Power Company’s (SWEPCO) to complete construction of the Turk power plant, a coal-fired plant in Hempstead County, Arkansas. In that case, SWEPCO sought a total-company revenue requirement of \$1.033 billion, exclusive of fuel revenues. The requested Texas retail revenue requirement exclusive of fuel revenues was \$329 million. Much of the requested increase related to Turk. A number of parties appealed the Commission’s decision as it related to Turk. The 200th District Court, sitting in Travis County, affirmed the Commission’s decision. However, the Third Court of Appeals, sitting in Austin, Texas, reversed the trial court’s judgment affirming the Commission’s determination that SWEPCO met its burden of proving that it was prudent to continue to complete the Turk plant.

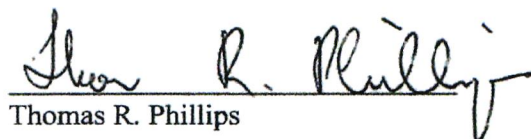
4. SWEPCO retained the Firm in order for me to assist in appealing the judgment of the Third Court of Appeals to the Supreme Court of Texas and to present the oral argument for SWEPCO at the Supreme Court if SWEPCO’s petition were granted. The Supreme Court did grant that petition, and after oral argument it held that the Commission properly applied its

standard in evaluating SWEPCO's decision to complete construction and that substantial evidence supports the Commission's decision. Accordingly, the Supreme Court reversed the judgment of the court of appeals and remanded the case to that court to consider the unreach issue of whether the Commission arbitrarily permitted SWEPCO to further adjust the rate base to include capital financing costs. *See Public Util. Comm'n of Tex. V. Tex. Indus. Energy Consumers*, 18-1061, 2021 WL 1148227, at *2 (Tex. 2021).

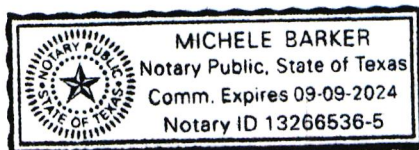
5. The Firm handled its work on this appeal pursuant to an hourly fee arrangement with SWEPCO. Two lawyers from the Firm worked on this matter: myself and Arigesta Joyce Banks Abitutu. I reviewed all the billing and sent all the statements for services rendered on a monthly basis to SWEPCO.

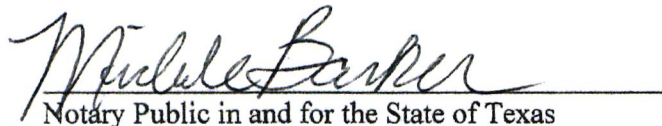
6. I am familiar with the usual and customary fees charged in Travis County, Texas for handling appeals such as this one to the Supreme Court of Texas. I am familiar with the nature, type, and amount of services necessary to litigate appeals before the Supreme Court of Texas. The fees and expenses charged by Baker Botts L.L.P. in this matter are in line with the fees and expenses customarily charged by large, international firms with dedicated appellate practice groups in Travis County, Texas, for similar legal services. Moreover, the hourly rate charged by the Firm to SWEPCO for my work on the appeal is similar to, and not higher than, the rate that the Firm customarily charges other clients, including self-funded litigants, for similar services.

7. Based on my experience, the amount of hours expended and fees and expenses charged for this work on the appeal were reasonable and necessary given the nature and complexity of the case and the work performed. The fees charged in this case are customarily charged in this area for the same or similar services for attorneys with same or similar experience, reputation, and ability, the amount in and the type of controversy, the time limitations imposed, and the results obtained.


Thomas R. Phillips

Sworn to and subscribed before me by Thomas R. Phillips on May 12th, 2021.




Notary Public in and for the State of Texas

SOAH DOCKET NO. 473-21-0538
DOCKET NO. 51415

APPLICATION OF SOUTHWESTERN § BEFORE THE STATE OFFICE
ELECTRIC POWER COMPANY FOR § OF
AUTHORITY TO CHANGE RATES § ADMINISTRATIVE HEARINGS

Affidavit of Bradley M. Seltzer

Orange County §
§
State of California §

Before me, the undersigned notary, on this day personally appeared Bradley M. Seltzer, the affiant, whose identity is known to me. After I administered an oath, affiant testified as follows:

1. "My name is Bradley M. Seltzer. I am over 18 years of age, of sound mind, and capable of making this affidavit. The facts stated in this affidavit are based on my personal knowledge, true and correct, and if called to do so, I could testify to them.

2. I graduated magna cum laude from the State University of N.Y. at Albany and then the National Law Center at George Washington University where I earned my J.D. with High Honors in 1978. For more than 40 years, I have been involved in the provision of tax services principally to companies in various segments of the utility industry. I joined the predecessor firm to Eversheds Sutherland, then known as Sutherland, Asbill & Brennan, in 1978 directly out of law school, was later promoted to partner, and continued in that capacity until 1997 when I joined Deloitte Tax as the U.S. and Global Leader of the Energy Tax Practice. In 2016, I rejoined Sutherland as a partner and as the co-Chair of the Energy Tax Practice shortly before its merger with what is now the firm of Eversheds Sutherland. Throughout my career, I have provided tax services primarily to electric, gas, telephone and water industry clients.

3. My practice has included tax planning for the acquisition and transfer of business assets, operational tax planning and the representation of clients in tax controversies with the Internal Revenue Service at the audit and appeals levels, and at times, in tax litigation. I have often been involved in procuring private letter rulings or technical advice from the IRS National Office. On several occasions, I have represented one or more segments of the utility industry before the IRS and/or the Department of Treasury regarding certain tax positions under consideration or adopted by the federal government.

4. I have submitted written comments and have testified at Department of Treasury hearings regarding legislative and administrative tax issues of significance to the utility industry, including normalization issues arising from consolidated tax adjustments (CTAs), interest synchronization, and deregulation of public utility property, as well as the treatment of qualified decommissioning funds, and provisions of the Tax Cuts and Jobs Act of 2017 (TCJA) relating to so-called bonus depreciation, excess deferred taxes, and the limitations on business interest deductions under section 163(j) as amended by the TCJA. I am a member of the District of Columbia and California Bars. I also am a member of the American Bar Association, Section of Taxation where I served as a past chair of the Committee on Regulated Public Utilities, and its Normalization Subcommittee, and regularly make presentations before the current Energy & Environmental Tax Committee.

5. In this case, I was retained by Southwestern Electric Power Company (SWEPCO) to respond to a portion of the direct testimony of Staff witness Ruth Stark, Senior Regulatory Accountant in the Rate Regulation Division (Staff) of the Public Utility Commission of Texas (Commission). Specifically, my testimony addresses Staff's recommendations that the net operating loss carryforward (NOLC) accumulated deferred federal income tax (ADFIT) Asset (Item N) not be computed on a stand-alone basis as proposed by SWEPCO, and the likely potential adverse consequences (under the normalization requirements) for customers if those

recommendations were adopted by the Commission. Company witness David Hodgson is also filing rebuttal testimony in response to Staff's recommendation on the NOLC ADFIT issue. Mr. Hodgson explains, among other things, that Staff's recommended treatment of the NOLC ADFIT asset is inconsistent with Texas law, which requires the Commission to determine the Company's tax treatment on a stand-alone basis.

6. I have handled my work on this appeal pursuant to an hourly fee arrangement with SWEPCO.


7. I am familiar with the usual and customary fees charged for providing expert testimony on tax issues in cases such as this one. I am familiar with the nature, type, and amount of services necessary to litigate similar tax-related issues before regulatory bodies such as the Commission. My fees and expenses charged in this matter are equivalent to or below what is customarily charged for similar legal services. Moreover, the hourly rate I charged SWEPCO for my work on the appeal is the same rate that I customarily charge all other clients, including self-funded litigants, for similar rate case-related services. The rate I charge for rate case-related services is substantially below the rate I customarily charge for services unrelated to rate cases, *i.e.*, \$1290.00 per hour.

8. Based on my experience, the amount of hours expended and fees and expenses charged for my work in this case were reasonable and necessary given the nature and complexity of the case and the work performed. The fees charged in this case are customarily charged in this area for the same or similar services for attorneys with same or similar experience, reputation, and ability, the amount in and the type of controversy, the time limitations imposed, and the results obtained.



Bradley M. Seltzer

Sworn to and subscribed before me by Bradley M. Seltzer on May 10, 2021.



Notary Public

1

Notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

STATE OF CALIFORNIA COUNTY OF Orange

Subscribed and sworn to (or affirmed) before me on this 10 day of May 2021 by Bradley M. Seltzer

proved to me on the basis of satisfactory evidence to be the person(s) who appeared before me.

(Signature of Notary)

