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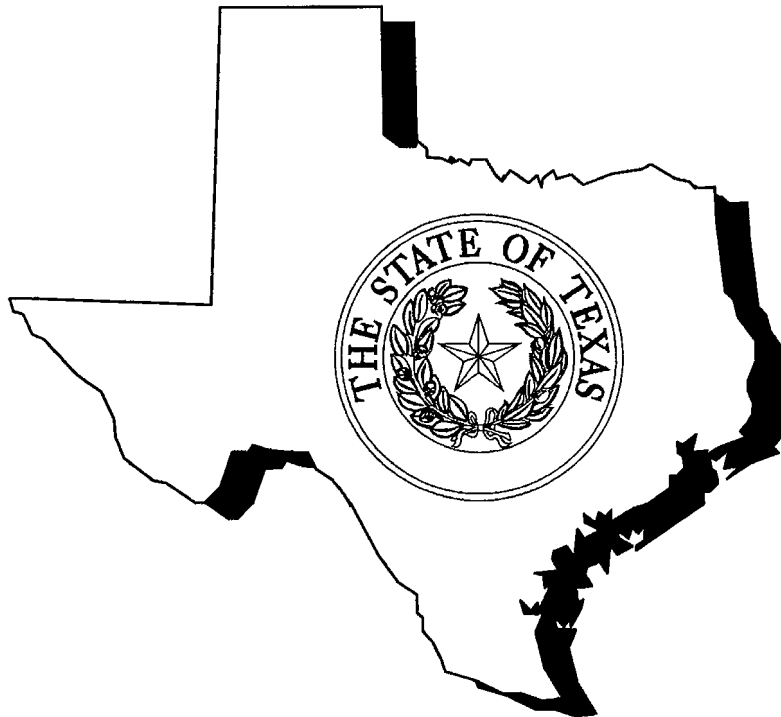
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**SOAH DOCKET NO. 473-21-0538
PUC DOCKET NO. 51415**

**APPLICATION OF
SOUTHWESTERN ELECTRIC
POWER COMPANY FOR
AUTHORITY TO CHANGE RATES**

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§**

**BEFORE THE STATE OFFICE
OF
ADMINISTRATIVE HEARINGS**



**FINAL SUPPLEMENTAL DIRECT TESTIMONY
OF
RUTH STARK
RATE REGULATION DIVISION
PUBLIC UTILITY COMMISSION OF TEXAS
JULY 20, 2021**

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ATTACHMENTS

ATTACHMENT RS-1FS	Reconciliation of SWEPCO and CARD Requested Expenses
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I. QUALIFICATIONS

Q. Please state your name and business address.

A. Ruth Stark, 1701 North Congress Avenue, Austin, Texas 78701.

Q. By whom are you employed and in what capacity?

A. I am employed by the Public Utility Commission of Texas as a Senior Regulatory Accountant in the Rate Regulation Division.

Q. Are you the same Ruth Stark that previously provided testimony in this proceeding?

A. Yes. I am.

Q. What is the purpose of your final supplemental direct testimony in this proceeding?

A. The purpose of this testimony is to update my recommendation regarding the reasonableness of the rate-case expenses related to this and other proceedings requested by Southwestern Electric Power Company (SWEPCO) and Cities Advocating Reasonable Deregulation (CARD) that will be considered in the Proposal for Decision issued in this docket.¹

Q. What is the basis of your recommendation?

A. My recommendation is based on my review and analysis of the supplemental rate-case expense documentation filed in this proceeding by SWEPCO and CARD after the conclusion of the hearing on the merits consistent with SOAH Order No. 13.

¹ Other proceedings include *Application of Southwestern Electric Power Company for Authority to Reconcile Fuel Costs*, Docket No. 50997 (pending), *Application of Southwestern Electric Power Company to Amend its Transmission Cost Recovery Factor*, Docket No. 49042, Order (July 18, 2019), *Application of Southwestern Electric Power Company for Authority to Change Rates and Reconcile Fuel Costs*, Docket No. 40443, Order on Rehearing (Mar. 6, 2014), *Review of Rate Case Expenses Incurred by Southwestern Electric Power Company and Municipalities in Docket No. 46449*, Docket No. 47141, Order (Aug. 27, 2020), and *Application of Southwestern Electric Power Company for Authority to Change Rates*, Docket No. 46449, Order on Rehearing (Mar. 19, 2018).

II. SUMMARY OF ADDITIONAL RATE-CASE EXPENSES

Q. What is the amount of additional rate-case expenses requested by SWEPCO that is the subject of your review in this testimony?

A. The amount of additional SWEPCO-requested rate-case expenses (over and above those addressed in my supplemental direct testimony²) is \$1,704,777. These expenses were incurred by SWEPCO through May 2021 as shown below:

Filing	Amount Requested
Second Supplement	376,015 ³
Third Supplement	\$1,328,762 ⁴
Total	\$1,704,777

SWEPCO indicates that its second and third supplemental reports will be included as exhibits to the supplemental sur-rebuttal testimony of Ms. Ferry-Nelson that will be filed on July 27, 2021.⁵

Q. What is the amount of additional rate-case expenses requested by CARD that is the subject of your review in this testimony?

A. The amount of additional CARD-requested rate-case expenses (over and above those addressed in my supplemental direct testimony) is \$375,393 through June 2021:

Filing	Amount Requested
First Supplement	\$239,190 ⁶
Second Supplement	\$136,203 ⁷

² Staff Ex. 3B.

³ Southwestern Electric Power Company's Second Supplemental Rate Case Expense Report (Jun. 11, 2021).

⁴ Southwestern Electric Power Company's Third Supplemental Rate Case Expense Report (Jul. 6, 2021).

⁵ *Id.*

⁶ CARD's First Supplemental Rate-Case Expense Report, Exhibit A, Attachment A (Jun. 18, 2021).

⁷ CARD's Second Supplemental Rate-Case Expense Report, Exhibit A (Jul. 6, 2021).

Total	\$375,393
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CARD indicates that it will include its first and second supplemental reports to the extent necessary in any supplemental testimony it may file on July 27, 2021.⁸

III. REVIEW OF SUPPLEMENTAL EXPENSES AND RECOMMENDATION

Q. Please explain your review of the supplemental requested rate-case expenses of SWEPCO and CARD.

A. I performed the same review with respect to the supplemental requested rate-case expenses as I did for the previously requested expenses. This review is described in my supplemental direct testimony filed on May 5, 2021. Additionally, I had questions on specific items requested by both SWEPCO and CARD in their respective supplemental filings. I asked both parties to provide additional information that clarified their requests and both SWEPCO and CARD provided responses that resolved my questions.

Q. Did you identify any new issues in your review of the rate-case expenses of SWEPCO and CARD that were not addressed in your prior supplemental direct testimony?

A. I did not identify any new issues related to the reasonableness of the expenses themselves. SWEPCO did have additional legal billings from Eversheds Sutherland that were in excess of \$550 per hour and SWEPCO received a partial refund for similar billings that were addressed in my previous supplemental direct testimony. The additional billings and the refund received result in a net additional request of \$14,414 for such billings. This additional amount, combined with the proposed disallowance of \$50,752 outlined in my supplemental direct testimony, equals my proposed total disallowance of \$65,167 for legal billings in excess of \$550 per hour for the reasons explained in my prior testimony. This is

⁸ CARD's Second Supplemental Rate-Case Expense Report (Jul. 6, 2021).

not a new recommended disallowance; it is merely an update of the amount based on additional legal billings requested in SWEPCO's supplemental filings.

IV. SUMMARY OF TOTAL EXPENSES AND RECOMMENDATION

Q. Please summarize SWEPCO's total requested rate-case expenses in this proceeding.

A. SWEPCO is requesting a total of \$3,444,795, comprised of a portion of the expenses incurred by CARD as well as expenses of its own incurred through the month of May 2021. SWEPCO's request is broken out as follows:

SWEPCO Total Requested Rate-Case Expenses

Docket No.	Requested Expenses
40443	\$ 262,263⁹
46449	\$ 183¹⁰
49042	\$ 218,376¹¹
50997	\$ 589,142¹²
51415	\$2,374,832¹³
Total	\$3,444,795

⁹ Direct Testimony of Lynn Ferry-Nelson (Ferry-Nelson Direct), Exhibit LNF-2, at 2 (Oct. 14, 2020), Southwestern Electric Power Company's First Supplemental Rate-Case Expense Report at 1 (Apr. 8, 2021), Southwestern Electric Power Company's Second Supplemental Rate Case Expense Report at 1, and Southwestern Electric Power Company's Third Supplemental Rate-Case Expense Report at 1.

¹⁰ Southwestern Electric Power Company's Second Supplemental Rate Case Expense Report at 1.

¹¹ Ferry-Nelson Direct, Exhibit LFN-2 at 1.

¹² Southwestern Electric Power Company's First Supplemental Rate-Case Expense Report at 1, Southwestern Electric Power Company's Second Supplemental Rate Case Expense Report at 1, and Southwestern Electric Power Company's Third Supplemental Rate-Case Expense Report at 1.

¹³ Ferry-Nelson Direct, Exhibit LNF-2, at 1, Southwestern Electric Power Company's First Supplemental Rate-Case Expense Report at 1, Southwestern Electric Power Company's Second Supplemental Rate Case Expense Report at 1, and Southwestern Electric Power Company's Third Supplemental Rate-Case Expense Report at 1.

Q. Please summarize CARD's total requested rate-case expenses in this proceeding.

A. CARD's total requested rate-case expenses through June 30, 2021, by docket are as follows:

CARD Total Requested Rate-Case Expenses	
Docket No.	Requested Expenses
40443	\$ 13,716¹⁴
47141	\$ 6,320¹⁵
49042	\$ 41,463¹⁶
50997	\$ 219,813¹⁷
51415	\$ 743,067¹⁸
Total	\$1,024,379

Q. Does this mean that a total of \$4,469,174 (\$3,444,795 + \$1,024,379) of combined rate-case expenses are being requested by SWEPCO and CARD in this proceeding?

A. No, it does not. CARD presents its own expenses because it must prove that they are reasonable and necessary under 16 TAC § 25.245. As explained by the supplemental rebuttal testimony of Ms. Ferry-Nelson, SWEPCO reimburses CARD for its expenses and recovers those expenses from its customers through the rate case surcharge rider.¹⁹ Thus, SWEPCO records CARD's expenses in its books and records. Because there is a lag between the time that CARD incurs expenses and when SWEPCO records those expenses

¹⁴ CARD's First Supplemental Rate-Case Expense Report, Exhibit A, Attachment A.

¹⁵ Direct Testimony of Catherine J. Webking, Attachment CJW-2 at Exhibit A (Apr. 8, 2020).

¹⁶ *Id.*

¹⁷ CARD's Second Supplemental Rate-Case Expense Report, Exhibit A.

¹⁸ *Id.*

¹⁹ Supplemental Rebuttal Testimony of Lynn Ferry-Nelson at 3:9-18 (May 12, 2021).

1 on its books, some, but not all, of CARD's rate-case expenses are included in SWEPCO's
2 request.

3 Additionally, there are some reconciling items related to the expenses of CARD
4 that are requested by SWEPCO. For example, SWEPCO requested some of CARD's
5 expenses related to Docket No. 40443 that were included in the settlement of Docket No.
6 47141 (so they have already been approved for recovery in a prior proceeding) and not
7 requested by CARD in this case. SWEPCO also requested CARD expenses for Docket
8 No. 40443 that CARD had previously provided in Docket No. 47141 but were not
9 included in the requested amount included in the stipulation approved in that proceeding.
10 Those expenses were not requested by CARD in this case.

11 SWEPCO also included duplicate requests of some CARD expenses and included
12 the total amount due to CARD to date as reflected on an invoice rather than the actual
13 amount due based on that specific invoice. A full reconciliation of the differences between
14 the expenses CARD presented in this docket and the CARD expenses requested by
15 SWEPCO is provided at Attachment RS-1FS. As that attachment shows, the sum of
16 SWEPCO's own separately incurred costs plus CARD's separately incurred costs equals
17 \$3,769,007 as does combining the reconciling items presented on Attachment RS-1FS
18 with SWEPCO's total request in this proceeding. The following table presents the total of
19 \$3,769,007 in rate-case expenses for SWEPCO and CARD by docket that are
20 appropriately before the Commission for approval in this case:
21
22
23
24
25
26

TOTAL RATE-CASE EXPENSES SUBJECT TO REVIEW²⁰

Docket No.	SWEPCO	CARD	Total
40443	\$ 188,132	\$ 18,029	\$ 206,161
46449	\$ 183	\$ 0	\$ 183
47141	\$ 0	\$ 6,320	\$ 6,320
49042	\$ 176,913	\$ 41,463	\$ 218,376
50997	\$ 382,257	\$ 219,813	\$ 602,070
51415	\$1,992,830	\$ 743,067	\$2,735,897
Total	\$2,740,315	\$1,028,692	\$3,769,007

Q. Would you please summarize your recommendation with respect to the rate-case expenses requested by SWEPCO and CARD in this proceeding?

A. Yes. As explained above, I recommend an additional disallowance of \$14,414 of SWEPCO's legal expenses based on SWEPCO's Second and Third Supplemental rate-case expense filings. This combined with the previously recommended disallowance in my supplemental direct testimony equals a total recommended disallowance of \$65,167 of SWEPCO's rate-case expenses for this proceeding related to legal billings in excess of \$550 per hour. Additionally, as discussed in my supplemental direct testimony, I recommend the disallowance of \$6,320 of CARD's requested expenses related to Docket No. 47141 that are precluded from recovery by the stipulation approved in that docket. Subject to the same caveat in my original direct testimony in this proceeding related to the reasonableness of the rate-case expenses taken as a whole, I recommend the Commission find that the following rate-case expenses of SWEPCO and CARD are reasonable and necessary, consistent with 16 TAC § 25.245, and eligible for recovery by SWEPCO:

²⁰ Refer to Attachment RS-1FS.

1 **TOTAL RECOMMENDED RATE-CASE EXPENSES**

Docket No.	SWEPCO	CARD	Total
40443	\$ 144,248	\$ 18,029	\$ 162,277
46449	\$ 183	\$ 0	\$ 183
47141	\$ 0	\$ 0	\$ 0
49042	\$ 176,913	\$ 41,463	\$ 218,376
50997	\$ 382,257	\$ 219,813	\$ 602,070
51415	\$1,971,548	\$ 743,067	\$2,714,615
Total	\$2,675,149	\$1,018,059	\$3,697,521

2

3 **Q. Has your recommendation changed since the filing of your supplemental direct**
4 **testimony with respect to how the \$3,697,521 of rate-case expenses should be**
5 **recovered by SWEPCO?**

6 A. No, my recommendation has not changed. I continue to recommend that these actual
7 expenses be recovered through SWEPCO's rate case surcharge rider and that the
8 Commission authorize SWEPCO to establish a regulatory asset to record both
9 SWEPCO's and CARD's additional rate-case expenses from this docket for review and
10 recovery in a future proceeding.

11 **Q. Does this conclude your testimony?**

12 A. Yes.

	SWEPCO Expenses Excl. CARD	CARD Expenses	TOTAL SWEPCO Plus CARD Expenses	Staff Recommended SWEPCO Excl. CARD	Staff Recommended CARD	Staff Recommended TOTAL Recovery
Docket No. 40443	\$ 188,132.26	\$ 18,029.05	\$ 206,161.31	\$ 144,248.26	\$ 18,029.05	\$ 162,277.31
Docket No. 46449	\$ 182.50		\$ 182.50	\$ 182.50	\$ -	\$ 182.50
Docket No. 47141		\$ 6,320.50	\$ 6,320.50	\$ -	\$ -	\$ -
Docket No. 49042	\$ 176,913.31	\$ 41,462.67	\$ 218,375.98	\$ 176,913.31	\$ 41,462.67	\$ 218,375.98
Docket No. 50997	\$ 382,256.95	\$ 219,813.04	\$ 602,069.99	\$ 382,256.95	\$ 219,813.04	\$ 602,069.99
Docket No. 51415	\$ 1,992,830.20	\$ 743,067.04	\$ 2,735,897.24	\$ 1,971,547.70	\$ 743,067.04	\$ 2,714,614.74
TOTAL	\$ 2,740,315.22	\$ 1,028,692.30	\$ 3,769,007.52	\$ 2,675,148.72	\$ 1,022,371.80	\$ 3,697,520.52

RECONCILIATION OF RATE CASE EXPENSES AT ISSUE IN DOCKET NO. 51415

	TOTAL SWEPCO REQUEST	Reconciling Items from Below	Total SWEPCO Request Adjusted for Reconciling items	SWEPCO Expenses Excl. CARD	CARD Expenses	TOTAL SWEPCO Plus CARD
Docket No. 40443	\$ 262,262.76 LFN-2@1, Sup 1@1 Sup 2@1, Sup 3@1	\$ (56,101.45)	\$ 206,161.31	\$ 188,132.26 LFN-2@1, Sup 1@1 Sup 2@1, Sup 3@1	\$ 18,029.05 Sup.1, Att.A@4 Includes add'l \$4313 See Note 1 below	\$ 206,161.31
Docket No. 46449	\$ 182.50 Sup 2@1, Sup 3@1		\$ 182.50	\$ 182.50 Sup 2@1, Sup 3@1		\$ 182.50
Docket No. 47141		\$ 6,320.50	\$ 6,320.50		\$ 6,320.50 Att. CIW-2, Ex.A@1	\$ 6,320.50
Docket No. 49042	\$ 218,375.98 LFN 2@1		\$ 218,375.98	\$ 176,913.31 LFN 2@1	\$ 41,462.67 Att. CIW-2, Ex.A@1	\$ 218,375.98
Docket No. 50997	\$ 589,141.99 Sup 1@1, Sup 2@1 Sup 3@1	\$ 12,928.00	\$ 602,069.99	\$ 382,256.95 Sup 1@1, Sup 2@1 Sup 3@1	\$ 219,813.04 Sup.2 @ Bates 00015	\$ 602,069.99
Docket No. 51415	\$ 2,374,831.90 LFN 1@1, Sup.1@1 Sup 2@1, Sup 3@1	\$ 361,065.34	\$ 2,735,897.24	\$ 1,992,830.20 LFN 1@1, Sup.1@1 Sup 2@1, Sup 3@1	\$ 743,067.04 Sup.2 @ Bates 00014	\$ 2,735,897.24
TOTAL	\$ 3,444,795.13 Ties to Sup. 3 @ 1	\$ 324,212.39	\$ 3,769,007.52	\$ 2,740,315.22	\$ 1,028,692.30	\$ 3,769,007.52

RECONCILIATION OF DIFFERENCES BETWEEN SWEPCO REQUESTED CARD EXPENSES AND CARD REQUESTS

DOCKET 40443:

LFN-2 @ 2	\$ 4,313.00		Not included in Card request - See Note 1 below
1st Suppl. 4/8/2021 @2	\$ 3,994.45		Agrees w/CARD
3rd Suppl. 7/6/2021 @2	\$ 3,426.00	A	
" " "	\$ 12,386.05	B	
" " "	\$ 45,780.00	C	
" " "	\$ 3,391.00		Agrees w/CARD
" " "	\$ 840.00		Agrees w/CARD
SWEPCO Req 40443	\$ 74,130.50		Total SWEPCO Req CARD expenses for 40443 - Sum of Ferry-Nelson Direct plus 1st & 3rd Supplements
Reconciling item	\$ (3,426.00)	A	Duplicate Oct Inv. \$3391.00+Feb Inv. \$35.00 = \$3426.00 - See 3rd Sup@p9 and 3rd Sup@p18
Reconciling item	\$ (7,420.45)	B	Actual Invoice = \$4965.60 SWEPCO picked up total due to date balance of \$12,386.05 - difference = 7420.45 see (3rd Sup@12)
Reconciling item	\$ (45,780.00)	C	Approved Dkt 47141 (2 invoices - \$45,745 + \$35) see Item #88 Interchange Dkt 47141 Bates p 13
Reconciling item	\$ 525.00		CARD invoice not included in SWEPCO request See CARD 1st Supp , Att A at 4
Total Reconciling Items	\$ (56,101.45)		Total SWEPCO Reconciling items
Adjusted SWEPCO Req	\$ 18,029.05	D	Reconciles to CARD Adjusted below
CARD Request	\$ 13,716.05		CARD Request - 1st Supp at Att A p4
Adjustment	\$ 4,313.00		CARD Reconciling item - Not included in Card request - See Note 1 below
Adjusted CARD Request	\$ 18,029.05	D	Reconciles to SWEPCO Adjusted above

DOCKET 49042 no difference

DOCKET 47141:

CARD request	\$ 6,320.50		Reconciling item - CARD requested but SWEPCO did not include in its request - DKT 47141 Settlement precludes recovery. Added as reconciling item here but recommended disallowance consistent with Dkt 47141 settlement
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DOCKET 50997

SWEPCO Req	\$ 206,885.04		SWEPCO request of CARD expenses - see 3rd Supplemental Request at 1
Add:			
5/12/2021	\$ 11,521.50		CARD Invoice not included in SWEPCO request - See CARD 2nd Supp at Bates p 00015
7/5/2021	\$ 1,406.50		CARD Invoice not included in SWEPCO request - See CARD 2nd Supp at Bates p 00015
Reconciling Items	\$ 12,928.00		Total difference = invoices included in CARD request but not SWEPCO's
	\$ 219,813.04		Sum SWEPCO Req+ Reconciling Items = Reconciles to CARD request - See CARD 2nd Supp at Bates p 00015

DOCKET 51415

2nd Suppl. 6/18/2021	\$ 47,671.75		SWEPCO 2nd Supp @ 1
3rd Supl. 7/6/2021	\$ 334,329.95		SWEPCO 3rd Supp @ 1
Total SWEPCO req.	\$ 382,001.70		
5/12/2021	\$ 60,716.35		CARD invoice not included in SWEPCO request - See CARD 2nd Supp at Att A p 2
6/4/2021	\$ 166,427.09		CARD invoice not included in SWEPCO request - See CARD 2nd Supp at Att A p 2
7/5/2021	\$ 134,796.90		CARD invoice not included in SWEPCO request - See CARD 3rd Supp at Bates p 00014
	\$ (175.00)		3/17/2021 CARD Req less than actual invoice included in SWEPCO request - partial adj for SPS time entry
	\$ (700.00)		4/6/2021 CARD Req less than actual invoice included in SWEPCO request - partial adj for SPS time entry
Total Reconciling Items	\$ 361,065.34		Total differences
	\$ 382,001.70		Add Total Reconciling Items to SWEPCO requested CARD Exp from above
	\$ 743,067.04		Reconciles to CARD request - See CARD 3rd Supp at Bates p 00014

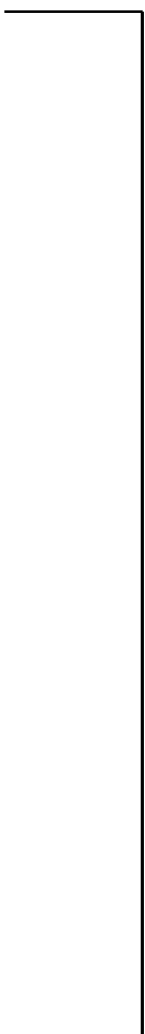
Note 1: CARD included its April 2020 invoice in Dkt 40443 in the amount of \$4,313 in its Fourth Supplemental Rate Case Expense Report filed in Docket No. 47141 (Item#89). SWEPCO did not include it in its request in that docket and the Stipulation filed and approved in that case did not include this invoice in the total amount requested. SWEPCO included the \$4,313 invoice in its request in this proceeding. This is a reconciling item to CARD's request to provide SWEPCO recovery of this amount.

STAFF TOTAL SWEPCO RATE-CASE EXPENSES

	Initial LEN-2	1st Suppl 4/8/2021	2nd Suppl 6/11/2021	3rd Suppl 7/6/2021	Total Requested	Staff Adjustment	Staff Recommended
Dkt 51415							
Consultant Expenses	\$ -	239282 77	3045	117627 59	\$ 359,955 36		\$ 359,955 36
Legal Expenses	\$ 111,505 06	500943 78	187279	574456 59	\$ 1,374,184 43	\$ (21,282 50)	\$ 1,352,901 93
Other Expenses	\$ 6,987 50	219472 9	0	1286 79	\$ 227,747 19		\$ 227,747 19
Employee Expenses		3183 97	5794 76	21964 49	\$ 30,943 22		\$ 30,943 22
Total	\$ 118,492 56	\$ 962,883 42	196118 76	715335 46	\$ 1,992,830 20	\$ (21,282 50)	\$ 1,971,547 70
Dkt 49042							
					\$ -		
Legal Expenses	\$ 147,578 99				\$ 147,578 99		\$ 147,578 99
Other Expenses	\$ 28,720 08				\$ 28,720 08		\$ 28,720 08
Employee Expenses	\$ 614 24				\$ 614 24		\$ 614 24
Total	\$ 176,913 31				\$ 176,913 31	\$ -	\$ 176,913 31
PUCT Dkt 50997							
					\$ -		
Legal Expenses		\$ 210,212 58	\$ 104,825 00	\$ 4,648 50	\$ 319,686 08		\$ 319,686 08
Consulting Expenses		\$ 20,904 00	\$ 23,090 80		\$ 43,994 80		\$ 43,994 80
Other Expenses		\$ 18,484 10			\$ 18,484 10		\$ 18,484 10
Employee Expenses		\$ 91 97			\$ 91 97		\$ 91 97
Total SWEPCO Request		\$ 249,692 65	\$ 127,915 80	\$ 4,648 50	\$ 382,256 95	\$ -	\$ 382,256 95
Appeal Dkt 40443							
Legal Expenses	\$ 5,879 43	\$ 176,386 33	\$ 4,126 50	\$ 1,740 00	\$ 188,132 26	\$ (43,884 00)	\$ 144,248 26
Consulting Expenses							
Employee Expenses							
Total	\$ 5,879 43	\$ 176,386 33	\$ 4,126 50	\$ 1,740 00	\$ 188,132 26	\$ (43,884 00)	\$ 144,248 26
Appeal Dkt 46449							
Legal Expenses	\$ -	\$ -	\$ 182 50		\$ 182 50		\$ 182 50
Consulting Expenses							
Employee Expenses							
Total	\$ -	\$ -	\$ 182 50	\$ -	\$ 182 50	\$ -	\$ 182 50
	\$ 301,285.30	\$ 1,388,962.40	\$ 328,343.56	\$ 721,723.96	\$ 2,740,315.22	\$ (65,166.50)	\$ 2,675,148.72

STAFF TOTAL CARD RATE-CASE EXPENSES

	CARD Request	Staff Adjustment	Staff Total
Docket 51415	\$ 743,067.04		\$ 743,067.04
Docket 40443	\$ 13,716.05	\$ 4,313.00 reconciling item	\$ 18,029.05
Docket 47141	\$ 6,320.50	\$ (6,320.50)	\$ -
Docket 49042	\$ 41,462.67		\$ 41,462.67
Docket 50997	\$ 219,813.04		\$ 219,813.04
TOTAL	\$ 1,024,379.30	\$ (2,007.50)	\$ 1,022,371.80



DKT 51415 RATE-CASE EXPENSES

	Initial LFN-2	1st Suppl 4/8/2021	2nd Suppl 6/11/2021	3rd Suppl 7/6/2021	TOTAL	Staff Disallowance	Staff Allowed
SWEPKO							
Dkt 51415							
Consultant Expenses	\$ -	239282 77	3045	117627 59	\$ 359,955 36		\$ 359,955 36
Legal Expenses	\$ 111,505 06	500943 78	187279	574456 59	\$ 1,374,184 43	\$ (21,282 50)	\$ 1,352,901 93
Other Expenses	\$ 6,987 50	219472 9		1286 79	\$ 227,747 19		\$ 227,747 19
Employee Expenses		3183 97	5794 76	21964 49	\$ 30,943 22		\$ 30,943 22
Total	\$ 118,492 56	\$ 962,883 42	\$ 196,118 76	\$ 715,335 46	\$ 1,992,830 20	\$ (21,282 50)	\$ 1,971,547 70
CARD							
		Attachment A 4/8/2021	Attachment A 6/18/2021	Attachment A 7/6/2021			
Dkt 51415							
11/10/2020		\$ 44,029 80			\$ 44,029 80		\$ 44,029 80
12/11/2020		\$ 47,671 75			\$ 47,671 75		\$ 47,671 75
1/11/2021		\$ 23,582 45			\$ 23,582 45		\$ 23,582 45
2/9/2021		\$ 31,855 95			\$ 31,855 95		\$ 31,855 95
3/17/2021		\$ 112,845 45			\$ 112,845 45		\$ 112,845 45
4/6/2021		\$ 121,141 30			\$ 121,141 30		\$ 121,141 30
5/12/2021			\$ 60,716 35		\$ 60,716 35		\$ 60,716 35
6/4/2021			\$ 166,427 09		\$ 166,427 09		\$ 166,427 09
7/5/2021				\$ 134,796 90	\$ 134,796 90		\$ 134,796 90
Total CARD Request	\$ -	\$ 381,126 70	\$ 227,143 44	\$ 134,796 90	\$ 743,067 04		\$ 743,067 04

Staff Adjustment Supplemental Direct Testimony

10 1 hours @ \$550/hour \$ 5,555 00
10 1 hours @ \$1230/hour \$ 12,423 00

Staff Adjustment \$ (6,868 00)

Staff Adjustment Final Direct Testimony

30 5 hours @ \$550/hour \$ 16,775 00
26 5 hours @ 1100/hour \$ 29,150 00
1 7 hours @ \$1025/hour \$ 1,742 50
2 3 hours @ \$700/hour \$ 1,610 00

\$ (15,727 50)

Refund \$ 1,313 00

Staff Adjustment \$ (14,414 50)

Total Staff Adjustment \$ (21,282 50)

DKT 40443 RATE-CASE EXPENSES

SWEPCO	Initial		1st Suppl.			2nd Suppl.		3rd Suppl.		TOTAL	Staff Disallowance	Staff Allowed
	LFN-2		4/8/2021	6/11/2021	7/6/2021							
Appeal Dkt 40443												
Legal Expenses	\$	5,879.43	\$	176,386.33		4126.5		1740	\$	188,132.26	\$ (43,884.00)	\$ 144,248.26
Consulting Expenses												
Employee Expenses												
Total	\$	5,879.43	\$	176,386.33	\$	4,126.50	\$	1,740.00	\$	188,132.26	\$ (43,884.00)	\$ 144,248.26
CARD												
			Attachment A		Attachment A		Attachment A					
Appeal Dkt 40443			4/8/2021		6/18/2021		7/6/2021					
11/10/2020		\$	3,391.00						\$	3,391.00		\$ 3,391.00
12/8/2020		\$	3,994.45						\$	3,994.45		\$ 3,994.45
1/11/2021		\$	4,965.60						\$	4,965.60		\$ 4,965.60
4/7/2021		\$	840.00						\$	840.00		\$ 840.00
6/4/2021					\$ 525.00				\$	525.00		\$ 525.00
Total CARD Request	\$		13,191.05		\$ 525.00				\$	13,716.05		\$ 13,716.05
Adjustment for invoice submitted by CARD in Dkt 47141 but not included in Stipulation										\$	4,313.00	\$ 4,313.00
Adjusted CARD Request										\$	18,029.05	\$ 18,029.05

Staff Adjustment

95.4 hours @ \$550/hour \$ 52,470.00
 95.4 hours @ \$1010/hour \$ 96,354.00

Total Adjustment \$ (43,884.00)

CARD Dkt 47141 Request

Attachment A		Staff Disallowed	Staff Allowed	
Dkt 47141 CARD Expenses		4/8/2021		
05/13/2020	\$ 1,656.50	\$ (1,656.50)	\$ -	
06/09/2020	\$ 3,273.50	\$ (3,273.50)	\$ -	
07/20/2020	\$ 834.00	\$ (834.00)	\$ -	
09/07/2020	\$ 556.50	\$ (556.50)	\$ -	
TOTAL	\$ 6,320.50	\$ (6,320.50)	\$ -	
Not allowed per Dkt 47141 Stipulation				

DKT 49042 RATE-CASE EXPENSES

SWEPCO and CARD Dkt 49042 Request

SWEPCO		Initial LFN-2	Adjustments	Staff Allowed
Dkt 49042				
CARD Expenses			\$ -	\$ -
Legal Expenses	\$	147,578.99		\$ 147,578.99
Other Expenses	\$	28,720.08		\$ 28,720.08
Employee Expenses	\$	614.24		\$ 614.24
Total	\$	176,913.31	\$ -	\$ 176,913.31
CARD		Attachment A		
Dkt 49042				
1/2/2019	\$	999.00		\$ 999.00
2/7/2019	\$	8,500.90		\$ 8,500.90
3/8/2019	\$	8,591.60		\$ 8,591.60
4/3/2019	\$	19,920.57		\$ 19,920.57
5/6/2019	\$	2,009.10		\$ 2,009.10
6/6/2019	\$	409.00		\$ 409.00
8/7/2019	\$	1,032.50		\$ 1,032.50
Total CARD Request	\$	41,462.67		\$ 41,462.67

SWEPCO and CARD RCE Requests for Dkt 50997

AMOUNTS REQUESTED IN DKT 50997

SWEPCO	Original TJL-6	1st Supp. FKB-6	2nd Supp. FKB-6	Total SWEPCO Request
PUCT Dkt 50997				
CARD Expenses	\$ -	\$ 700.00	\$ -	\$ 700.00
Legal Expenses	\$ 36,999.50	\$ 209,327.65	\$ 41,315.22	\$ 287,642.37
Consulting Expenses	\$ -		\$ -	\$ -
Employee Expenses	\$ -		\$ -	\$ -
Total	\$ 36,999.50	\$ 210,027.65	\$ 41,315.22	\$ 288,342.37
PUCT Dkt 49974				
CARD Expenses	\$ -			\$ -
Legal Expenses	\$ 22,632.72			\$ 22,632.72
Consulting Expenses	\$ 12,463.60			\$ 12,463.60
Employee Expenses	\$ 6.00			\$ 6.00
Total	\$ 35,102.32	\$ -	\$ -	\$ 35,102.32
Total SWEPCO Request	\$ 72,101.82	\$ 210,027.65	\$ 41,315.22	\$ 323,444.69
				CJW-3
CARD	Total CARD Request			
PUC Dkt 50997				
6/2020	\$ 700.00			
7/2020	\$ 33,640.05			
8/2020	\$ 10,190.20			
9/2020	\$ 15,765.50			
10/2020	\$ 15,100.50			
11/2020	\$ 15,468.00			
12/2020	\$ 75,422.10			
Total CARD Request	\$ 166,286.35			

AMOUNTS REQUESTED IN DKT 51415

SWEPCO	1st Suppl. 4/8/2021	2nd Suppl. 6/11/2021	3rd Suppl. 7/6/2021	Staff Allowed
PUCT Dkt 50997				
Legal Expenses	\$ 210,212.58	\$ 104,825.00	\$ 4,648.50	\$ 319,686.08
Consulting Expenses	\$ 20,904.00	\$ 23,090.80		\$ 43,994.80
Other Expenses	\$ 18,484.10			\$ 18,484.10
Employee Expenses	\$ 91.97			\$ 91.97
Total SWEPCO Request	\$ 249,692.65	\$ 127,915.80	\$ 4,648.50	\$ 382,256.95
Reflects removal of \$15,468 CARD expenses				
CARD				
	Attachment A 4/8/2021	Attachment A 6/18/2021	Attachment A 7/6/2021	
PUCT Dkt 50997				
2/9/2021	\$ 137,713.90			\$ 137,713.90
2/15/2021	\$ 48,889.64			\$ 48,889.64
3/17/2021	\$ 20,281.50			\$ 20,281.50
5/12/2021		\$ 11,521.50		\$ 11,521.50
7/5/2021			\$ 1,406.50	\$ 1,406.50
Total CARD Request	\$ 206,885.04	\$ 11,521.50	\$ 1,406.50	\$ 219,813.04

DKT 46449 APPEAL EXPENSES

		2nd Suppl.	
SWEPCO		6/11/2021	
Appeal Dkt 46449			
Legal Expenses	\$	182.50	
Consulting Expenses			
Employee Expenses			
Total	\$	182.50	

RECONCILIATION OF RATE CASE EXPENSES AT ISSUE IN DOCKET NO. 51415

	TOTAL SWEPCO REQUEST	Reconciling Items from Below	Total SWEPCO Request Adjusted for Reconciling items	SWEPCO Expenses Excl. CARD	CARD Expenses	TOTAL SWEPCO Plus CARD
Docket No. 40443	\$ 262,262.76 <small>LFN-2@1,Sup 1@1 Sup 2@1, Sup 3@1</small>	\$ (56,101.45)	\$ 206,161.31	\$ 188,132.26 <small>LFN-2@1,Sup 1@1 Sup 2@1, Sup 3@1</small>	\$ 18,029.05 <small>Sup.1, Att.A@4 Includes add'l \$4313 See Note 1 below</small>	\$ 206,161.31
Docket No. 46449	\$ 182.50 <small>Sup 2@1, Sup 3@1</small>		\$ 182.50	\$ 182.50 <small>Sup 2@1, Sup 3@1</small>		\$ 182.50
Docket No. 47141		\$ 6,320.50	\$ 6,320.50		\$ 6,320.50 <small>Att. CJW-2,Ex.A@1</small>	\$ 6,320.50
Docket No. 49042	\$ 218,375.98 <small>LFN 2@1</small>		\$ 218,375.98	\$ 176,913.31 <small>LFN 2@1</small>	\$ 41,462.67 <small>Att. CJW-2,Ex.A@1</small>	\$ 218,375.98
Docket No. 50997	\$ 589,141.99 <small>Sup 1@1, Sup 2@1 Sup 3@1</small>	\$ 12,928.00	\$ 602,069.99	\$ 382,256.95 <small>Sup 1@1, Sup 2@1 Sup 3@1</small>	\$ 219,813.04 <small>Sup.2 @ Bates 00015</small>	\$ 602,069.99
Docket No. 51415	\$ 2,374,831.90 <small>LFN 1@1,Sup.1@1 Sup 2@1, Sup 3@1</small>	\$ 361,065.34	\$ 2,735,897.24	\$ 1,992,830.20 <small>LFN 1@1,Sup.1@1 Sup 2@1, Sup 3@1</small>	\$ 743,067.04 <small>Sup.2 @ Bates 00014</small>	\$ 2,735,897.24
TOTAL	\$ 3,444,795.13 <small>Ties to Sup. 3 @ 1</small>	\$ 324,212.39	\$ 3,769,007.52	\$ 2,740,315.22	\$ 1,028,692.30	\$ 3,769,007.52

RECONCILIATION OF DIFFERENCES BETWEEN SWEPCO REQUESTED CARD EXPENSES AND CARD REQUESTS

DOCKET 40443:			
LFN-2 @ 2	\$ 4,313.00		Not included in Card request - See Note 1 below
1st Suppl. 4/8/2021 @2	\$ 3,994.45		Agrees w/CARD
3rd Suppl. 7/6/2021 @2	\$ 3,426.00	A	
" " "	\$ 12,386.05	B	
" " "	\$ 45,780.00	C	
" " "	\$ 3,391.00		Agrees w/CARD
" " "	\$ 840.00		Agrees w/CARD
SWEPCO Req 40443	\$ 74,130.50		Total SWEPCO Req CARD expenses for 40443 - Sum of Ferry-Nelson Direct plus 1st & 3rd Supplements
Reconciling item	\$ (3,426.00)	A	Duplicate Oct Inv. \$3391.00+Feb Inv. \$35.00 = \$3426.00 - See 3rd Sup@p9 and 3rd Sup@p18
Reconciling item	\$ (7,420.45)	B	Actual Invoice = \$4965.60 SWEPCO picked up total due to date balance of \$12,386.05 - difference = 7420.45 see (3rd Sup@12)
Reconciling item	\$ (45,780.00)	C	Approved Dkt 47141 (2 invoices - \$45,745 + \$35) see Item #88 Interchange Dkt 47141 Bates p 13
Reconciling item	\$ 525.00		CARD invoice not included in SWEPCO request See CARD 1st Supp , Att A at 4
Total Reconciling Items	\$ (56,101.45)		Total SWEPCO Reconciling items
Adjusted SWEPCO Req	\$ 18,029.05	D	Reconciles to CARD Adjusted below
CARD Request	\$ 13,716.05		CARD Request - 1st Supp at Att A p4
Adjustment	\$ 4,313.00		CARD Reconciling item - Not included in Card request - See Note 1 below
Adjusted CARD Request	\$ 18,029.05	D	Reconciles to SWEPCO Adjusted above
DOCKET 49042	no difference		
DOCKET 47141:			
CARD request	\$ 6,320.50		Reconciling item - CARD requested but SWEPCO did not include in its request - DKT 47141 Settlement precludes recovery. Added as reconciling item here but recommended disallowance consistent with Dkt 47141 settlement
DOCKET 50997			
SWEPCO Req	\$ 206,885.04		SWEPCO request of CARD expenses - see 3rd Supplemental Request at 1
Add:			
5/12/2021	\$ 11,521.50		CARD Invoice not included in SWEPCO request - See CARD 2nd Sup at Bates p 00015
7/5/2021	\$ 1,406.50		CARD Invoice not included in SWEPCO request - See CARD 2nd Sup at Bates p 00015
Reconciling Items	\$ 12,928.00		Total difference = invoices included in CARD request but not SWEPCO's
	\$ 219,813.04		Sum SWEPCO Req+ Reconciling Items = Reconciles to CARD request - See CARD 2nd Supp at Bates p 00015
DOCKET 51415			
2nd Suppl. 6/18/2021	\$ 47,671.75		SWEPCO 2nd Supp @ 1
3rd Supl. 7/6/2021	\$ 334,329.95		SWEPCO 3rd Supp @ 1
Total SWEPCO req.	\$ 382,001.70		
5/12/2021	\$ 60,716.35		CARD invoice not included in SWEPCO request - See CARD 2nd Supp at Att A p 2
6/4/2021	\$ 166,427.09		CARD invoice not included in SWEPCO request - See CARD 2nd Supp at Att A p 2
7/5/2021	\$ 134,796.90		CARD invoice not included in SWEPCO request - See CARD 3rd Supp at Bates p 00014
	\$ (175.00)		3/17/2021 CARD Req less than actual invoice included in SWEPCO request - partial adj for SPS time entry
	\$ (700.00)		4/6/2021 CARD Req less than actual invoice included in SWEPCO request - partial adj for SPS time entry
Total Reconciling Items	\$ 361,065.34		Total differences
	\$ 382,001.70		Add Total Reconciling Items to SWEPCO requested CARD Exp from above
	\$ 743,067.04		Reconciles to CARD request - See CARD 3rd Supp at Bates p 00014

Note 1: CARD included its April 2020 invoice in Dkt 40443 in the amount of \$4,313 in its Fourth Supplemental Rate Case Expense Report filed in Docket No. 47141 (Item#89) SWEPCO did not include it in its request in that docket and the Stipulation filed and approved in that case did not include this invoice in the total amount requested. SWEPCO included the \$4,313 invoice in its request in this proceeding. This is a reconciling item to CARD's request to provide SWEPCO recovery of this amount.

	SWEPCO Expenses Excl. CARD	CARD Expenses	TOTAL SWEPCO Plus CARD Expenses	Staff Recommended SWEPCO Excl. CARD	Staff Recommended CARD	Staff Recommended TOTAL Recovery
Docket No. 40443	\$ 188,132.26	\$ 18,029.05	\$ 206,161.31	\$ 144,248.26	\$ 18,029.05	\$ 162,277.31
Docket No. 46449	\$ 182.50		\$ 182.50	\$ 182.50	\$ -	\$ 182.50
Docket No. 47141		\$ 6,320.50	\$ 6,320.50	\$ -	\$ -	\$ -
Docket No. 49042	\$ 176,913.31	\$ 41,462.67	\$ 218,375.98	\$ 176,913.31	\$ 41,462.67	\$ 218,375.98
Docket No. 50997	\$ 382,256.95	\$ 219,813.04	\$ 602,069.99	\$ 382,256.95	\$ 219,813.04	\$ 602,069.99
Docket No. 51415	\$ 1,992,830.20	\$ 743,067.04	\$ 2,735,897.24	\$ 1,971,547.70	\$ 743,067.04	\$ 2,714,614.74
TOTAL	\$ 2,740,315.22	\$ 1,028,692.30	\$ 3,769,007.52	\$ 2,675,148.72	\$ 1,022,371.80	\$ 3,697,520.52

STAFF TOTAL SWEPCO RATE-CASE EXPENSES

	Initial LFN-2	1st Suppl. 4/8/2021	2nd Suppl. 6/11/2021	3rd Suppl. 7/6/2021	Total Requested	Staff Adjustment	Staff Recommended
Dkt 51415							
Consultant Expenses	\$ -	239282.77	3045	117627.59	\$ 359,955.36		\$ 359,955.36
Legal Expenses	\$ 111,505.06	500943.78	187279	574456.59	\$ 1,374,184.43	\$ (21,282.50)	\$ 1,352,901.93
Other Expenses	\$ 6,987.50	219472.9	0	1286.79	\$ 227,747.19		\$ 227,747.19
Employee Expenses		3183.97	5794.76	21964.49	\$ 30,943.22		\$ 30,943.22
Total	\$ 118,492.56	\$ 962,883.42	196118.76	715335.46	\$ 1,992,830.20	\$ (21,282.50)	\$ 1,971,547.70
Dkt 49042							
					\$ -		
Legal Expenses	\$ 147,578.99				\$ 147,578.99		\$ 147,578.99
Other Expenses	\$ 28,720.08				\$ 28,720.08		\$ 28,720.08
Employee Expenses	\$ 614.24				\$ 614.24		\$ 614.24
Total	\$ 176,913.31				\$ 176,913.31	\$ -	\$ 176,913.31
PUCT Dkt 50997							
					\$ -		
Legal Expenses		\$ 210,212.58	\$ 104,825.00	\$ 4,648.50	\$ 319,686.08		\$ 319,686.08
Consulting Expenses		\$ 20,904.00	\$ 23,090.80		\$ 43,994.80		\$ 43,994.80
Other Expenses		\$ 18,484.10			\$ 18,484.10		\$ 18,484.10
Employee Expenses		\$ 91.97			\$ 91.97		\$ 91.97
Total SWEPCO Request		\$ 249,692.65	\$ 127,915.80	\$ 4,648.50	\$ 382,256.95	\$ -	\$ 382,256.95
Appeal Dkt 40443							
Legal Expenses	\$ 5,879.43	\$ 176,386.33	\$ 4,126.50	\$ 1,740.00	\$ 188,132.26	\$ (43,884.00)	\$ 144,248.26
Consulting Expenses							
Employee Expenses							
Total	\$ 5,879.43	\$ 176,386.33	\$ 4,126.50	\$ 1,740.00	\$ 188,132.26	\$ (43,884.00)	\$ 144,248.26
Appeal Dkt 46449							
Legal Expenses	\$ -	\$ -	\$ 182.50		\$ 182.50		\$ 182.50
Consulting Expenses							
Employee Expenses							
Total	\$ -	\$ -	\$ 182.50	\$ -	\$ 182.50	\$ -	\$ 182.50
	\$ 301,285.30	\$ 1,388,962.40	\$ 328,343.56	\$ 721,723.96	\$ 2,740,315.22	\$ (65,166.50)	\$ 2,675,148.72

STAFF TOTAL CARD RATE-CASE EXPENSES

	CARD Request	Staff Adjustment	Staff Total
Docket 51415	\$ 743,067.04		\$ 743,067.04
Docket 40443	\$ 13,716.05	\$ 4,313.00 reconciling item	\$ 18,029.05
Docket 47141	\$ 6,320.50	\$ (6,320.50)	\$ -
Docket 49042	\$ 41,462.67		\$ 41,462.67
Docket 50997	\$ 219,813.04		\$ 219,813.04
TOTAL	\$ 1,024,379.30	\$ (2,007.50)	\$ 1,022,371.80

DKT 51415 RATE-CASE EXPENSES

SWEPKO	Initial LFN-2	1st Suppl. 4/8/2021	2nd Suppl. 6/11/2021	3rd Suppl. 7/6/2021	TOTAL	Staff Disallowance	Staff Allowed
Dkt 51415							
Consultant Expenses	\$ -	239282.77	3045	117627.59	\$ 359,955.36		\$ 359,955.36
Legal Expenses	\$ 111,505.06	500943.78	187279	574456.59	\$ 1,374,184.43	\$ (21,282.50)	\$ 1,352,901.93
Other Expenses	\$ 6,987.50	219472.9		1286.79	\$ 227,747.19		\$ 227,747.19
Employee Expenses		3183.97	5794.76	21964.49	\$ 30,943.22		\$ 30,943.22
Total	\$ 118,492.56	\$ 962,883.42	\$ 196,118.76	\$ 715,335.46	\$ 1,992,830.20	\$ (21,282.50)	\$ 1,971,547.70
CARD							
		Attachment A	Attachment A	Attachment A			
Dkt 51415		4/8/2021	6/18/2021	7/6/2021			
11/10/2020		\$ 44,029.80			\$ 44,029.80		\$ 44,029.80
12/11/2020		\$ 47,671.75			\$ 47,671.75		\$ 47,671.75
1/11/2021		\$ 23,582.45			\$ 23,582.45		\$ 23,582.45
2/9/2021		\$ 31,855.95			\$ 31,855.95		\$ 31,855.95
3/17/2021		\$ 112,845.45			\$ 112,845.45		\$ 112,845.45
4/6/2021		\$ 121,141.30			\$ 121,141.30		\$ 121,141.30
5/12/2021			\$ 60,716.35		\$ 60,716.35		\$ 60,716.35
6/4/2021			\$ 166,427.09		\$ 166,427.09		\$ 166,427.09
7/5/2021				\$ 134,796.90	\$ 134,796.90		\$ 134,796.90
Total CARD Request	\$ -	\$ 381,126.70	\$ 227,143.44	\$ 134,796.90	\$ 743,067.04		\$ 743,067.04

Staff Adjustment Supplemental Direct Testimony:

10.1 hours @ \$550/hour	\$ 5,555.00
10.1 hours @ \$1230/hour	\$ 12,423.00
Staff Adjustment	\$ (6,868.00)

Staff Adjustment Final Direct Testimony:

30.5 hours @ \$550/hour	\$ 16,775.00
26.5 hours @ 1100/hour	\$ 29,150.00
1.7 hours @ \$1025/hour	\$ 1,742.50
2.3 hours @ \$700/hour	\$ 1,610.00
	\$ (15,727.50)
Refund	\$ 1,313.00
Staff Adjustment	\$ (14,414.50)
Total Staff Adjustment	\$ (21,282.50)

DKT 40443 RATE-CASE EXPENSES

							Staff Allowed
SWEPCO	Initial	1st Suppl.	2nd Suppl.	3rd Suppl.	TOTAL	Staff Disallowance	
	LFN-2	4/8/2021	6/11/2021	7/6/2021			
Appeal Dkt 40443							
Legal Expenses	\$ 5,879.43	\$ 176,386.33	4126.5	1740	\$ 188,132.26	\$ (43,884.00)	\$ 144,248.26
Consulting Expenses							
Employee Expenses							
Total	\$ 5,879.43	\$ 176,386.33	\$ 4,126.50	\$ 1,740.00	\$ 188,132.26	\$ (43,884.00)	\$ 144,248.26
CARD							
		Attachment A	Attachment A	Attachment A			
Appeal Dkt 40443		4/8/2021	6/18/2021	7/6/2021			
11/10/2020		\$ 3,391.00			\$ 3,391.00		\$ 3,391.00
12/8/2020		\$ 3,994.45			\$ 3,994.45		\$ 3,994.45
1/11/2021		\$ 4,965.60			\$ 4,965.60		\$ 4,965.60
4/7/2021		\$ 840.00			\$ 840.00		\$ 840.00
6/4/2021			\$ 525.00		\$ 525.00		\$ 525.00
Total CARD Request		\$ 13,191.05	\$ 525.00		\$ 13,716.05		\$ 13,716.05
Adjustment for invoice submitted by CARD in Dkt 47141 but not included in Stipulation					\$ 4,313.00		\$ 4,313.00
Adjusted CARD Request					\$ 18,029.05		\$ 18,029.05

Staff Adjustment

95.4 hours @ \$550/hour \$ 52,470.00
 95.4 hours @ \$1010/hour \$ 96,354.00

Total Adjustment \$ (43,884.00)

CARD Dkt 47141 Request

Attachment A		Staff Disallowed	Staff Allowed	
Dkt 47141 CARD Expenses		4/8/2021		
05/13/2020	\$ 1,656.50	\$ (1,656.50)	\$ -	
06/09/2020	\$ 3,273.50	\$ (3,273.50)	\$ -	
07/20/2020	\$ 834.00	\$ (834.00)	\$ -	
09/07/2020	\$ 556.50	\$ (556.50)	\$ -	
TOTAL	\$ 6,320.50	\$ (6,320.50)	\$ -	
Not allowed per Dkt 47141 Stipulation				

DKT 49042 RATE-CASE EXPENSES

SWEPCO and CARD Dkt 49042 Request

SWEPCO		Initial LFN-2	Adjustments	Staff Allowed
Dkt 49042				
CARD Expenses			\$ -	\$ -
Legal Expenses	\$	147,578.99		\$ 147,578.99
Other Expenses	\$	28,720.08		\$ 28,720.08
Employee Expenses	\$	614.24		\$ 614.24
Total	\$	176,913.31	\$ -	\$ 176,913.31
CARD		Attachment A		
Dkt 49042				
1/2/2019	\$	999.00		\$ 999.00
2/7/2019	\$	8,500.90		\$ 8,500.90
3/8/2019	\$	8,591.60		\$ 8,591.60
4/3/2019	\$	19,920.57		\$ 19,920.57
5/6/2019	\$	2,009.10		\$ 2,009.10
6/6/2019	\$	409.00		\$ 409.00
8/7/2019	\$	1,032.50		\$ 1,032.50
Total CARD Request	\$	41,462.67		\$ 41,462.67

SWEPCO and CARD RCE Requests for Dkt 50997

AMOUNTS REQUESTED IN DKT 50997

SWEPCO	Original TJL-6	1st Supp. FKB-6	2nd Supp. FKB-6	Total SWEPCO Request
PUCT Dkt 50997				
CARD Expenses	\$ -	\$ 700.00	\$ -	\$ 700.00
Legal Expenses	\$ 36,999.50	\$ 209,327.65	\$ 41,315.22	\$ 287,642.37
Consulting Expenses	\$ -		\$ -	\$ -
Employee Expenses	\$ -		\$ -	\$ -
Total	\$ 36,999.50	\$ 210,027.65	\$ 41,315.22	\$ 288,342.37
PUCT Dkt 49974				
CARD Expenses	\$ -			\$ -
Legal Expenses	\$ 22,632.72			\$ 22,632.72
Consulting Expenses	\$ 12,463.60			\$ 12,463.60
Employee Expenses	\$ 6.00			\$ 6.00
Total	\$ 35,102.32	\$ -	\$ -	\$ 35,102.32
Total SWEPCO Request	\$ 72,101.82	\$ 210,027.65	\$ 41,315.22	\$ 323,444.69
CARD				CJW-3 Total CARD Request
PUC Dkt 50997				
6/2020				\$ 700.00
7/2020				\$ 33,640.05
8/2020				\$ 10,190.20
9/2020				\$ 15,765.50
10/2020				\$ 15,100.50
11/2020				\$ 15,468.00
12/2020				\$ 75,422.10
Total CARD Request				\$ 166,286.35

AMOUNTS REQUESTED IN DKT 51415

SWEPCO	1st Suppl. 4/8/2021	2nd Suppl. 6/11/2021	3rd Suppl. 7/6/2021	Staff Allowed
PUCT Dkt 50997				
Legal Expenses	\$ 210,212.58	\$ 104,825.00	\$ 4,648.50	\$ 319,686.08
Consulting Expenses	\$ 20,904.00	\$ 23,090.80		\$ 43,994.80
Other Expenses	\$ 18,484.10			\$ 18,484.10
Employee Expenses	\$ 91.97			\$ 91.97
Total SWEPCO Request	\$ 249,692.65	\$ 127,915.80	\$ 4,648.50	\$ 382,256.95
Reflects removal of \$15,468 CARD expenses				
CARD	Attachment A 4/8/2021	Attachment A 6/18/2021	Attachment A 7/6/2021	
PUCT Dkt 50997				
2/9/2021	\$ 137,713.90			\$ 137,713.90
2/15/2021	\$ 48,889.64			\$ 48,889.64
3/17/2021	\$ 20,281.50			\$ 20,281.50
5/12/2021		\$ 11,521.50		\$ 11,521.50
7/5/2021			\$ 1,406.50	\$ 1,406.50
Total CARD Request	\$ 206,885.04	\$ 11,521.50	\$ 1,406.50	\$ 219,813.04

DKT 46449 APPEAL EXPENSES

		2nd Suppl.
SWEPCO		6/11/2021
Appeal Dkt 46449		
Legal Expenses	\$	182.50
Consulting Expenses		
Employee Expenses		
Total	\$	182.50