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

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

**AFFIDAVIT OF ALFRED R. HERRERA RELATED TO RATE CASE EXPENSES
INCURRED BY CITIES ADVOCATING REASONABLE DEREGULATION**

STATE OF TEXAS §
 §
COUNTY OF TRAVIS §

Before me, the undersigned authority, on this day personally appeared Alfred R. Herrera, being by me first duly sworn, on oath deposed and said the following:

1. My name is Alfred R. Herrera, and I am over 18 years of age and I am not disqualified from making this affidavit. My statements are true and correct.
2. I am the principal and founder of Herrera Law & Associates, PLLC (“HLA”). I have over 38 years of experience in legal and legislative matters related to the utility industry (gas, electric, water, wastewater, and telecommunications) and have held positions at the Public Utility Commission of Texas (“PUCT”), the City Attorney’s Office for the City of Austin, and for a major telecommunications corporation. I have litigated numerous utility-related rate matters in the electric, telecommunications, gas, and water/wastewater industries.
3. The Cities Advocating Reasonable Deregulation (“CARD”) retained Herrera Law & Associates in connection with *PUC Docket No. 51415, Application of Southwestern Electric Power Company for Authority to Change Rates*.
4. CARD also retained Herrera Law & Associates in connection with the following proceedings:
 - A. *PUC Docket No. 50997, Application of Southwestern Electric Power Company for Authority to Reconcile Fuel Costs;*
 - B. *PUC Docket No. 49042, Application of Southwestern Electric Power Company to Amend Its Transmission Cost Recovery Factor;*
 - C. *PUC Docket No. 47141, Review of Rate Case Expenses Incurred by Southwestern Electric Power Company and Municipalities in Docket No. 46449;*
 - D. *PUC Docket No. 46449, Application of Southwestern Electric Power Company for Authority to Change Rates;*

E. *PUC Docket No. 40443, Application of Southwestern Electric Power Company for Authority to Change Rates and Reconcile Fuel Costs;*

5. The firm of Herrera Law & Associates, PLLC provided services to CARD in the dockets I note above including, but not limited to, the following activities: the provision of legal advice and strategy; negotiating schedules and substantive issues; identification of consultants and recommendations to CARD regarding engagement of consultants; coordination of issue development; legal research; preparation and filing of pleadings, briefs, discovery and pre-filed testimony; preparation for and participating in prehearing conferences, hearings on the merits and Open Meetings; preparation of appellate briefs and appearance at oral argument; and briefing clients and discussions with consultants.
6. I am familiar with the work performed by Herrera Law & Associates, PLLC and the technical consultants engaged on behalf of CARD in connection with the proceedings I note above. I am responsible for coordinating and supervising the efforts of my firm's personnel pertaining to the services rendered to CARD in the dockets I note above. I have personally reviewed the billings for all work performed (legal and consulting) in connection with the proceedings I note above.
7. Herrera Law & Associates, PLLC transmits our firm's and consultants' invoices and backup materials showing the fees and expenses related to the proceedings I note above to the City of Longview for review and approval. The City of Longview makes available those invoices to the CARD Steering Committee for its review. Once that review is completed, the City of Longview forwards the approved invoices to Southwestern Electric Power Company ("SWEPCO") for reimbursement. My firm's billings are reasonable and necessary for development of the record and advocacy of CARD's position on the issues in the cases I note above. My firm's and consultants' invoices accurately reflect the time expended and the expenses incurred by HLA and the consultants that worked on matters related to the cases noted above. As a matter of standard operating procedure, we avoid the duplication of effort in providing our services to CARD.
8. My firm's billing rates for governmental clients for our attorneys ranges from \$250.00 to \$485.00 per hour. My current billing rate is \$485.00 per hour. These billing rates are reasonable, consistent with the rates billed to other governmental clients for similar work, and comparable to rates charged by other professionals with the same level of expertise and experience. Herrera Law & Associates, PLLC's rates are at the low- to mid-range of reasonable hourly rates compared to the rates charged by other lawyers with similar experience providing similar services.
9. ***PUC Docket No. 51415 (Application for Authority to Change Rates):*** For the period October 15, 2020 through June 30, 2021, Herrera Law & Associates billed \$743,067.04 related to *PUC Docket No. 51415*. This figure includes \$466,643.54 in legal fees and expenses, and \$276,423.50 in consultant fees and expenses.

For the period of July 1, 2021 through August 31, 2021, Herrera Law & Associates billed CARD an additional \$15,711.90 related to *PUC Docket No. 51415*. This figure includes \$14,415.90 in legal fees and expenses, and \$1,296.00 in consultant fees and expenses.

Thus, for the period October 15, 2020 through August 31, 2021, Herrera Law & Associates billed CARD \$758,778.94 in total related to *PUC Docket No. 51415*. This figure includes \$481,059.44 in legal fees and expenses, and \$277,719.50 in consultant fees and expenses.

The time and resources expended and expenses incurred were necessary to advise CARD regarding SWEPCO's application, review the application, identify issues, coordinate activities, retain and work with consultants, engage in discovery, draft pleadings, prepare for and attend pre-hearing conferences and a hearing on the merits, and preparation of post-hearing briefing. A summary of CARD's rate case expenses for *PUC Docket No. 51415* are appended to my affidavit as Exhibit A.

Invoices for *PUC Docket No. 51415* for the billing period of July 1, 2021 through August 31, 2021 are provided at Exhibit B. Invoices reflecting prior billing periods have previously been provided. An Excel spreadsheet showing CARD's time spent for each substantive issue and procedural phase of Docket No. 51415 is attached as Exhibit E.

10. ***PUC Docket No. 50997 (Application for Authority to Reconcile Fuel Costs)***: The majority of CARD's rate-case expenses related to Docket No. 50997 are addressed in my affidavit submitted in that proceeding and addressed the period June 1, 2020 through December 31, 2020. To the extent not addressed in Docket No. 50997, on about July 6, 2021, I updated my affidavit in this proceeding, Docket No. 51415, to address CARD's rate-case expenses related to Docket No. 50997, for the period December 1, 2020 through June 30, 2021,.

For the period of July 1, 2021 through August 31, 2021, Herrera Law & Associates billed CARD an additional \$405.00 related to *PUC Docket No. 50997*. This figure includes \$0.00 in legal fees and expenses, and \$405.00 in consultant fees and expenses.

Thus, for the period June 1, 2020 through August 31, 2021, Herrera Law & Associates billed CARD in total \$220,218.04 related to *PUC Docket No. 50997*. This figure includes \$138,732.04 in legal fees and expenses, and \$81,486.00 in consultant fees and expenses.

The time and resources expended and expenses incurred were necessary to conduct discovery, prepare testimony, engage in settlement negotiations, and prepare settlement documents, and prepare for the hearing on the merits. A summary of CARD's rate case expenses for *PUC Docket No. 50997* are appended to my affidavit as Exhibit A. Invoices for *PUC Docket No. 50997* for the billing period of July 1, 2021 through August 31, 2021 are provided at Exhibit C. Invoices reflecting prior billing periods have previously been provided.

11. ***PUC Docket No. 40443 (Application for Authority to Change Rates)***: For the period April 13, 2020 through June 30, 2021, Herrera Law & Associates billed \$13,716.05 related to *PUC Docket No. 40443*.

For the period of July 1, 2021 through August 31, 2021, Herrera Law & Associates billed CARD an additional \$1,756.50 related to *PUC Docket No. 40443*. This figure includes \$1,756.00 in legal fees and expenses, and \$0.00 in consultant fees and expenses, thus totaling \$15,472.55 as shown in Exhibit A – Tab “40443.” Invoices for *PUC Docket No.*

40443 for the billing period of July 1, 2021 through August 31, 2021 are provided at Exhibit D.

The time and resources expended and expenses incurred were necessary to advise CARD regarding SWEPCO's appeal to the Supreme Court and preparation for and attendance at oral argument. Invoices reflecting prior billing periods have previously been provided.

12. The attorney hourly rates of \$250-\$485 upon which the billings shown in Exhibits B through D are based, are comparable to hourly rates charged to other clients for comparable services during the same time frame and are reasonable, consistent with the rates billed to others for similar work, and comparable to rates charged by other professionals with the same level of expertise and experience.
13. The amounts charged for our services are reasonable and there has been no double billing of fees or expenses. Our firm does not charge its governmental clients for meal expenses. Also, we have not incurred or billed for luxury items, first-class airfare, limousines, alcohol, sporting events, or entertainment.
14. The hours spent to perform the tasks assigned to Herrera Law & Associates were necessary to complete the required tasks in a professional manner on a timely basis. My many years of experience in working with and supervising attorneys and consultants in proceedings at the Public Utility Commission of Texas ("Commission" or "PUC"), as well as the Railroad Commission of Texas, facilitates efforts to keep rate-case expenses reasonable.
15. Karl Nalepa holds a Bachelor of Science degree in Mineral Economics and a Master of Science degree in Petroleum Engineering, and is a certified mediator. He has been a partner in ReSolved Energy Consulting since July 2011, but joined R.J. Covington Consulting, its predecessor firm, in June 2003 as a Management Consultant. Before that he served for more than five years as an Assistant Director with the Texas Railroad Commission ("RRC"). In this position, he was responsible for overseeing the economic regulation of natural gas utilities in Texas. And prior to that, he spent five years with two different consulting firms providing advice regarding a broad range of electric and natural gas industry issues. Before that, he served four years as a Fuels Analyst with the Public Utility Commission of Texas ("PUC"). His professional career began with eight years in the reservoir engineering department of the exploration company affiliated with Transco Gas Pipeline, a major interstate pipeline company. A more complete description of Mr. Nalepa's qualifications and regulatory experience is included in his curriculum vitae in *PUC Docket No. 51415*.
16. Mr. Nalepa's time and efforts in *PUC Docket Nos. 49042, 50997 and 51415* have been coordinated by me and by attorneys working under my direction. Because of Mr. Nalepa's extensive background, experience and familiarity with SWEPCO, Mr. Nalepa has been able to work very efficiently and accomplish his assignments with fewer hours than I would expect other consultants or expert witness would require. Mr. Nalepa's and ReSolved Energy Consulting, LLC's time, effort and associated fees from January 2019 through April 12, 2019, in *Docket No. 49042* of \$14,259.00; from January 2021 through May 31, 2021, in *PUC Docket No. 50997* of \$12,321.00; and *PUC Docket No. 51415* from October 1, 2020, through June 30, 2021 of \$40,896.00 are reasonable and necessary.

For the period of July 1, 2021 through August 31, 2021, ReSolved Energy Consulting, LLC's time, effort, and associated fees and expenses totaled \$405.00 related to *PUC Docket No. 50997*.

For the period of July 1, 2021 through August 31, 2021, ReSolved Energy Consulting, LLC's time, effort, and associated fees and expenses totaled \$1,296.00 related to *PUC Docket No. 51415*.

Mr. Nalepa's and ReSolved Energy Consulting, LLC's time, effort and associated fees from July 1, 2021 through August 31, 2021, in *PUC Docket No. 50997* of \$405.00; and *PUC Docket No. 51415* from July 1, 2021 through August 31, 2021, of \$1,296.00 are reasonable and necessary.

17. Mr. Scott Norwood is the President of Norwood Energy Consulting, L.L.C. For over thirty years Mr. Norwood has participated in utility proceedings throughout the United States and specialized in areas of electric utility regulation, resource planning, and energy procurement. A more complete description of Mr. Norwood's qualifications and regulatory experience is included in his curriculum vitae in *PUC Docket No. 51415*. Mr. Norwood's time and efforts in *PUC Docket Nos. 51415* were coordinated by me and by attorneys working under my direction. Because of Mr. Norwood's extensive background, experience and familiarity with SWEPCO, Mr. Norwood was able to work very efficiently and accomplish his assignments with fewer hours than I would expect other consultants or expert witness would require. Mr. Norwood's time, effort and associated fees from January 2021 through May 31, 2021, in *PUC Docket No. 50997* of \$19,250.00 and in *PUC Docket No. 51415* for the period October 1, 2020 through June 30, 2021, of \$48,950.00 are reasonable and necessary.

For the period of July 1, 2021 through August 31, 2021, Norwood Energy Consulting, LLC presented no additional invoices related to *PUC Docket No. 50997*.

For the period of July 1, 2021 through August 31, 2021, Norwood Energy Consulting, LLC presented no additional invoices related to related to *PUC Docket No. 51415*.

18. David Garrett received a B.B.A. with a major in Finance, an M.B.A. and a Juris Doctor from the University of Oklahoma. He worked in private legal practice for several years before accepting a position as assistant general counsel at the Oklahoma Corporation Commission ("OCC") in 2011. At the OCC, he worked in the Office of General Counsel in regulatory proceedings. In 2012, he began working for the Public Utility Division as a regulatory analyst providing testimony in regulatory proceedings. After leaving the OCC, he formed Resolve Utility Consulting, PLLC, where he has represented various consumer groups, state agencies, and municipalities in utility regulatory proceedings, primarily in the areas of cost of capital and depreciation. He is a Certified Depreciation Professional with the Society of Depreciation Professionals. He is also a Certified Rate of Return Analyst with the Society of Utility and Regulatory Financial Analysts. A more complete description of Mr. D. Garrett's qualifications and regulatory experience is included in his curriculum vitae in *PUC Docket No. 51415*.

19. Mr. D. Garrett's time and efforts in *PUC Docket No. 51415* were coordinated by me and by attorneys working under my direction. Because of Mr. D. Garrett's extensive background, experience and familiarity with SWEPCO, Mr. D. Garrett was able to work very efficiently and accomplish his assignments with fewer hours than I would expect other consultants or expert witness would require. Mr. D. Garrett's time, effort and associated fees through June 30, 2021, in *PUC Docket No. 51415* of \$48,600.00 are reasonable and necessary.

For the period of July 1, 2021 through August 31, 2021, Mr. David Garrett presented no additional invoices related to *PUC Docket No. 51415*.

20. Mark Garrett holds a bachelor's degree from the University of Oklahoma and completed his postgraduate hours at Stephen F. Austin State University and the University of Texas at Arlington and Pan American. Mr. M. Garrett also holds a juris doctorate degree from Oklahoma City University Law School and was admitted to the Oklahoma Bar in 1997. Mr. M. Garrett is also a Certified Public Accountant licensed in the States of Texas and Oklahoma with a background in public accounting, private industry, and utility regulation. In public accounting, as a staff auditor for a firm in Dallas, he primarily audited financial institutions in the State of Texas. In private industry, as controller for a mid-sized corporation in Dallas, Mr. M. Garrett managed the company's accounting function, including general ledger, accounts payable, financial reporting, audits, tax returns, budgets, projections, and supervision of accounting personnel. In utility regulation, he served as an auditor in the Public Utility Division of the Oklahoma Corporation Commission ("OCC") from 1991 to 1995. In that position, he managed the audits of major gas and electric utility companies in Oklahoma.

Since leaving the OCC, he has worked on numerous rate cases and other regulatory proceedings on behalf of various consumers and consumer groups. He has provided both written and live oral testimony before public utility commissions in the states of Alaska, Arizona, Arkansas, Colorado, Massachusetts, Nevada, Oklahoma, Texas, and Utah. He has also provided written testimony in the state of Florida. His clients include large industrial customers, large gaming customers in Nevada, large hospitals and hospital groups, cities, universities, and large commercial customers. He has also testified on behalf of the commission staff in Utah and the offices of attorneys general in Oklahoma and Florida. He has also served as a presenter at the NARUC subcommittee on Accounting and Finance, on the issue of incentive compensation, and as a regular instructor at the New Mexico State University's Center for Public Utilities course on basic utility regulation. Mr. M. Garrett's resume is attached to his direct testimony in *PUC Docket No. 51415*.

21. Mr. M. Garrett's time and efforts in *PUC Docket No. 51415* were coordinated by me and by attorneys working under my direction. Because of Mr. M. Garrett's extensive background, experience and familiarity with SWEPCO, Mr. M. Garrett was able to work very efficiently and accomplish his assignments with fewer hours than I would expect other consultants or expert witness would require. Mr. M. Garrett's and Garrett Group, LLC's time, effort and associated fees through June 30, 2021, in *Docket No. 51415* of \$96,100.00 are reasonable and necessary.

For the period of July 1, 2021 through August 31, 2021, Mr. Mark Garrett and his firm presented no additional invoices related to *PUC Docket No. 51415*.

22. J. Randall Woolridge, Ph.D. is the Professor of Finance and the Goldman, Sachs & Co. and Frank P. Smeal Endowed University Fellow in Business Administration at the University Park Campus of Pennsylvania State University. Dr. Woolridge is also the Director of the Smeal College Trading Room and President of the Nittany Lion Fund, LLC. Dr. Woolridge has extensive experience in evaluating market data to assist him in assessing a regulated entity's cost of capital and the effect changes in the capital markets has a utility's cost of capital. Mr. Woolridge's resume is attached to his direct testimony in *PUC Docket No. 51415*. Dr. Woolridge's time, effort and associated fees through June 30, 2021, in *PUC Docket No. 51415* of \$40,612.50 are reasonable and necessary.

For the period of July 1, 2021 through August 31, 2021, Dr. Woolridge presented no additional invoices related to related to *PUC Docket No. 51415*.

23. An additional consultant engaged on CARD's behalf is Mr. Seth Schwartz with the firm of Energy Ventures Analysis ("EVA"). Mr. Schwartz is the President of EVA and leads the firm's coal practice. He has over 30 years of experience in his field of expertise in the coal industry and has worked for utilities, independent power producers, and governmental entities, including cities in Texas with regard to fuel procurement strategies and has extensive experience in acquisition and sales of coal reserves and negotiating fuel contracts. Mr. Schwartz's time, effort and associated fees from January 1, 2021 through June 30, 2021, in *PUC Docket No. 50997* of \$33,725.00 are reasonable and necessary.

For the period July 1, 2021 through August 31, 2021, Mr. Schwartz presented no additional invoices related to *Docket No. 50997*.

24. CARD has also engaged Catherine Webking. Ms. Webking is an attorney in good standing with the State Bar of Texas and has been practicing continually since receiving her license to practice law in Texas in 1991. She graduated with a Bachelor of Science in Chemical Engineering from Texas A&M University in 1985. After working as an engineer with a major oil and gas company for a few years, she continued her education at the University of Texas School of Law where she earned a Doctorate of Jurisprudence with honors in 1991.

In particular, Ms. Webking has extensive practice in the area of public utility law and has practiced before the Public Utility Commission of Texas and the State Office of Administrative Hearings for the entirety of her legal practice. She has been responsible for representing a variety of parties in contested cases involving electric rates, rulemakings, and other contested case proceedings.

Ms. Catherine J. Webking's time and efforts in *PUC Docket No. 51415* have been coordinated by me and by attorneys working under my direction. Ms. Webking's time, effort and associated fees from January 2021 through June 30, 2021, in *PUC Docket No. 50997* of \$15,785.00 are reasonable and necessary. Ms. Webking's resume is attached to her direct testimony in *PUC Docket No. 51415*. Ms. Webking's time, effort and associated

fees through June 30, 2021, in *PUC Docket No. 51415* of \$1,265.00 are reasonable and necessary

For the period July 1, 2021 through August 31, 2021, Ms. Webking presented no additional invoices related to Docket No. 50997 or Docket No. 51415.

25. The invoices submitted by Herrera Law & Associates include a description of services performed and time expended on each activity. The City of Longview provides CARD's invoices for our firm's and consultant's services in *PUC Docket No. 51415* and the other dockets noted above to SWEPCO approximately on a monthly basis. Herrera Law & Associates has documented all charges with time sheets, invoices and records. The documentation in this case is similar to that provided in many previous cases at the Commission and is in conformance with the Commission's "rate-case-expense" rule, 16 TEXAS ADMIN. CODE § 25.245.
26. The legal expenses shown in our invoices connected with *PUC Docket Nos. 51415* and the other dockets noted above do not include luxury items. Legal expenses consist of reimbursable items such as courier services, express mail, postage and shipping, and photocopying.
27. My responsibilities, as well as other attorneys assigned to *PUC Docket No. 51415* and the other dockets noted above include client communication, strategy development, overall case management, discovery review, drafting pleadings and briefs, reviewing and editing testimony, and preparing for and attending pre-hearing conferences and hearings.
28. The other attorneys assigned to these proceedings are Mr. Brennan J. Foley, and Mr. Sergio E. Herrera.

Mr. Foley has over 12 years of related utility experience, including employment in the PUCT's Legal Division. Mr. Foley's experience at the PUCT included the gamut of cases the PUCT handles, including rate cases, CCN cases, complaints, and rulemakings.

Mr. S. Herrera has been employed with our firm as a law clerk since 2015 and obtained a dual degree – JD/MBA from Texas Tech School of Law and the Rawls College of Business in which he graduated Magna Cum Laude. Mr. S. Herrera has over five years of experience in assisting and providing support in numerous rate proceedings at the PUCT and the Railroad Commission of Texas, and "CCN" cases at the PUCT, primarily in undertaking legal research, preparing discovery and pleadings related to discovery disputes, reviewing pre-filed testimonies, preparing for cross-examination of testifying witnesses, and drafting of briefs in matters before the PUCT and the courts of appeal, attending pre-hearing conferences, and hearings on the merits of various proceedings before the PUCT and the Railroad Commission of Texas.

29. Ms. Mariann Wood is a certified paralegal having obtained her Associates of Applied Science in Paralegal Studies degree and certification from Kaplan University. Ms. Wood has over 16 years of experience as a paralegal and legal assistant, all in Administrative Law and more particularly in the public utility sector.

30. Ms. Leslie Lindsey is a certified paralegal having obtained a BA from Huston-Tillotson University and her certification from the University of Texas. Ms. Lindsey has over 10 years of experience as a paralegal and legal assistant, all in Administrative Law and all in the public utility sector.
31. Because the Public Utility Commission has not issued a final order in *PUC Docket No. 51415* I anticipate CARD will incur additional rate-case expenses. I also anticipate that CARD will incur additional rate-case expenses in the ongoing appeals of *PUC Docket Nos. 40443 and 46449*. Thus, I will supplement this affidavit with additional information as appropriate.
32. CARD's actual rate case expenses for the period of July 1, 2021, through August 31, 2021, for *PUC Docket Nos. 40443, 50997, and 51415* are shown in the table below:

Docket Number	Time Period	Amount
Docket No. 40443	Jul 1, 2021 – Aug 31, 2021	\$1,756.50
Docket No. 50997	Jul 1, 2021 – Aug 31, 2021	\$405.00
Docket No. 51415	Jul 1, 2021 – Aug 31, 2021	\$15,711.90

These amounts are reasonable given the complexity, importance and scope of this proceeding, the nature of CARD's participation, and the number of issues involved. An Excel spreadsheet summary of all rate case expenses is provided as Exhibit A.

33. On behalf of CARD, our firm reserves the right to amend this affidavit and CARD's request for reimbursement as more information is gathered over the course of *PUC Docket No. 51415* and the other cases noted above.
34. Statements in this affidavit are true and known by me personally.

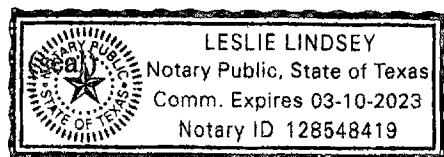


Alfred R. Herrera

SWORN AND SUBSCRIBED before me on this the 9th day of September, 2021.



Notary Public, State of Texas



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EXHIBIT A

CARD's Rate Case Expense Summary for PUC Docket No. 51415

	6/4/2021		5/1/2021	5/31/2021	\$128,261.00	\$7,439.59	\$135,700.59	\$339,704.64	
	7/5/2021		6/1/2021	6/30/2021	\$125,844.50	\$1,094.40	\$126,938.90	\$466,643.54	
	8/6/2021		7/1/2021	7/31/2021	\$10,773.50	\$879.90	\$11,653.40	\$478,296.94	
	9/6/2021		8/1/2021	8/31/2021	\$2,762.50	\$0.00	\$2,762.50	\$481,059.44	
							Herrera Law & Associates, PLLC Total	\$481,059.44	
Legal and Consultants	11/10/2020		10/1/2020	10/31/2020	\$37,735.50	\$6,294.30	\$44,029.80	\$44,029.80	
	12/11/2020		11/1/2020	11/30/2020	\$26,742.50	\$20,929.25	\$47,671.75	\$91,701.55	
	1/11/2021		12/1/2020	12/31/2020	\$12,932.50	\$10,649.95	\$23,582.45	\$115,284.00	
	2/9/2021		1/1/2021	1/31/2021	\$7,570.50	\$24,285.45	\$31,855.95	\$147,139.95	
	3/17/2021		2/1/2021	2/28/2021	\$29,687.50	\$83,157.95	\$112,845.45	\$259,985.40	
	4/6/2021		3/1/2021	3/31/2021	\$48,986.00	\$72,155.30	\$121,141.30	\$381,126.70	
	5/12/2021		4/1/2021	4/30/2021	\$39,759.00	\$20,957.35	\$60,716.35	\$441,843.05	
	6/4/2021		5/1/2021	5/31/2021	\$128,261.00	\$38,166.09	\$166,427.09	\$608,270.14	
	7/5/2021		6/1/2021	6/30/2021	\$125,844.50	\$8,952.40	\$134,796.90	\$743,067.04	
	8/6/2021		7/1/2021	7/31/2021	\$10,773.50	\$1,500.90	\$12,274.40	\$755,341.44	
	9/6/2021		8/1/2021	8/31/2021	\$2,762.50	\$675.00	\$3,437.50	\$758,778.94	
							Consultants-July 1, 2021 - August 31, 2021	\$1,296.00	
							Legal-July 1, 2021 - August 31, 2021	\$14,415.90	
							Legal and Consultants-July 1, 2021 - Aug. 31, 2021	\$15,711.90	
							Consultants-Oct. 15, 2020 - August 31, 2021	\$277,719.50	
							Legal-Oct. 15, 2020 - August 31, 2021	\$481,059.44	
							Legal and Consultants-Oct. 15, 2020 - Aug. 31, 2021	\$758,778.94	
							Total Billings for Services Thru 8/31/21	\$758,778.94	

EXHIBIT A

CARD's Rate Case Expense Summary for Docket No. 50997

	Invoice Date	Invoice No.	Billing Period	Through Period	Hourly Fees	Expense	Invoice Amount	Total Billed to Date	
Norwood Energy Consulting	2/9/2021	SWPFuelRec Jan21	1/1/2021	1/31/2021	\$13,420.00		\$13,420.00	\$13,420.00	
	2/9/2021	SWPFuelRec Feb21	2/1/2021	2/10/2021	\$5,830.00		\$5,830.00	\$19,250.00	
								Norwood Energy Consulting	\$19,250.00
ReSolved Energy Consulting	2/4/2021	4720	1/1/2021	1/31/2021	\$9,351.00		\$9,351.00	\$9,351.00	
	2/10/2021	4730	2/1/2021	2/10/2021	\$2,970.00		\$2,970.00	\$12,321.00	
	7/8/2021	4816	5/1/2021	6/30/2021	\$405.00		\$405.00	\$12,726.00	
								ReSolved Energy Consulting	\$12,726.00
Energy Ventures Analysis, Inc.	2/11/2021	2021-2	1/1/2021	2/9/2021	\$33,725.00		\$33,725.00	\$33,725.00	
								Energy Ventures Analysis	\$33,725.00
Scott Douglass McConnico	1/31/2021	263001	12/1/2020	12/31/2020	\$2,200.00		\$2,200.00	\$2,200.00	
	2/28/2021	263553	1/1/2021	1/31/2021	\$4,345.00		\$4,345.00	\$6,545.00	
	4/23/2021	264678	2/1/2021	3/31/2021	\$9,240.00		\$9,240.00	\$15,785.00	
								Scott Douglass McConnico	\$15,785.00
Herrera Law & Associates, PLLC	2/9/2021		1/1/2021	1/31/2021	\$78,693.00	\$324.90	\$79,017.90	\$79,017.90	
	2/15/2021		2/1/2021	2/10/2021	\$38,805.00	\$1,284.64	\$40,089.64	\$119,107.54	
	3/17/2021		2/1/2021	2/28/2021	\$15,936.50	\$0.00	\$15,936.50	\$135,044.04	
	5/12/2021		4/1/2021	4/30/2021	\$2,281.50	\$0.00	\$2,281.50	\$137,325.54	
	7/5/2021		6/1/2021	6/30/2021	\$1,406.50	\$0.00	\$1,406.50	\$138,732.04	
	8/6/2021		7/1/2021	7/31/2021	\$0.00		\$0.00	\$138,732.04	
								Herrera Law & Associates Total	\$138,732.04
Legal and Consultants	2/9/2021		1/1/2021	1/31/2021	\$78,693.00	\$59,020.90	\$137,713.90	\$137,713.90	
	2/15/2021		2/1/2021	2/10/2021	\$38,805.00	\$10,084.64	\$48,889.64	\$186,603.54	
	3/17/2021		2/1/2021	2/28/2021	\$15,936.50	\$4,345.00	\$20,281.50	\$206,885.04	
	5/12/2021		4/1/2021	4/30/2021	\$2,281.50	\$9,240.00	\$11,521.50	\$218,406.54	
	7/5/2021		6/1/2021	6/30/2021	\$1,406.50	\$0.00	\$1,406.50	\$219,813.04	
	8/6/2021		7/1/2021	7/31/2021	\$0.00	\$405.00	\$405.00	\$220,218.04	
								Consultants-July 1, 2021 - August 31, 2021	\$405.00
								Legal-July 1, 2021 - August 31, 2021	\$0.00
								Legal and Consultants-July 1, 2021 - Aug. 31, 2021	\$405.00
								Consultants-Jun. 1, 2020 - August 31, 2021	\$81,486.00
								Legal-Jun. 1, 2020 - August 31, 2021	\$138,732.04
								Legal and Consultants-Jun. 1, 2020 - Aug. 31, 2021	\$220,218.04
								Total Billings for Services Thru 8/31/21	\$220,218.04

EXHIBIT A

CARD's Rate Case Expense Summary for PUC Docket No. 40443

	Invoice Date	Invoice No.	Billing Period	Through Period	Hourly Fees	Expense	Invoice Amount	Total Billed to Date	
Consultant								\$0.00	
								Consultant	\$0.00
Herrera Law & Associates, PLLC	11/10/2020		10/1/2020	10/31/2020	\$3,196.00	\$195.00	\$3,391.00	\$3,391.00	
	12/8/2020		11/1/2020	11/31/20	\$3,992.50	\$1.95	\$3,994.45	\$7,385.45	
	1/11/2021		12/1/2020	12/31/2020	\$4,813.50	\$152.10	\$4,965.60	\$12,351.05	
	4/7/2021		3/1/2021	3/31/2021	\$840.00	\$0.00	\$840.00	\$13,191.05	
	6/4/2021		4/1/2021	5/31/2021	\$525.00	\$0.00	\$525.00	\$13,716.05	
	9/5/2021		8/1/2021	8/31/2021	\$1,756.50	\$0.00	\$1,756.50	\$15,472.55	
							Herrera Law & Associates, PLLC Total		\$15,472.55
Legal and Consultants	11/10/2020		10/1/2020	10/31/2020	\$3,196.00	\$195.00	\$3,391.00	\$3,391.00	
	12/8/2020		11/1/2020	11/31/20	\$3,992.50	\$1.95	\$3,994.45	\$7,385.45	
	1/11/2021		12/1/2020	12/31/2020	\$4,813.50	\$152.10	\$4,965.60	\$12,351.05	
	4/7/2021		3/1/2021	3/31/2021	\$840.00	\$0.00	\$840.00	\$13,191.05	
	6/4/2021		4/1/2021	5/31/2021	\$525.00	\$0.00	\$525.00	\$13,716.05	
	9/5/2021		8/1/2021	8/31/2021	\$1,756.50	\$0.00	\$1,756.50	\$15,472.55	
							Legal and Consultants		\$15,472.55
							Total Legal and Consultants		\$15,472.55
							Total Billings for Services 4/13/20 Thru 8/31/21		\$15,472.55



August 6, 2021

Cities Advocating Reasonable Deregulation
c/o Jim Finley
City of Longview
P.O. Box 1952
Longview, Texas 75606-1952

**Re: PUC Docket No. 51415; *Application of Southwestern Electric Power Company for Authority to Change Rates*
Account # 806**

Dear Jim:

Enclosed is our invoice for services provided to the Cities Advocating Reasonable Deregulation regarding the above referenced matter through July, 2021.

Please forward a copy of this invoice to the company.

If I can provide any further explanation about the services provided for you, please call me at (512) 474-1492.

Sincerely,

A handwritten signature in black ink, appearing to read 'Alfred R. Herrera'.

Alfred R. Herrera

ARH:ll
Enclosure

PUC Docket No. 51415,
*Application of Southwestern Electric Power Company for the Authority to
Change Rates*

Expense Summary Sheet
Through July 2021

	<u>Previous Total</u>	<u>July</u>	<u>Cumulative Total</u>
Herrera Law & Associates, PLLC			
Attorney Fees	\$458,394.00	\$10,773.50	\$469,167.50
Expenses:			
Copy Expense	\$1,840.50	\$829.90	\$2,670.40
Postage Expense			
FedEx Expense			
Fax Expense			
Court Fees			
Delivery Expense	\$95.00	\$50.00	\$145.00
Research	\$684.45		\$684.45
Outside Copies	\$6,504.59		\$6,504.59
Court Reporter/Transcript			
Travel-Airfare			
Travel Car/Gas/Parking			
Travel – Mileage			
Travel – Hotel			
Norwood Energy Consulting	\$48,950.00		\$48,950.00
ReSolved Energy Consulting	\$40,896.00	\$621.00	\$41,517.00
Garrett Group, Inc.	\$96,100.00		\$96,100.00
Resolve Utility Consulting	\$48,600.00		\$48,600.00
J. Randall Woolridge	\$40,612.50		\$40,612.50
Scott, Douglas, McConnico	\$1,265.00		\$1,265.00
Total	\$743,942.04	\$12,274.40	\$756,216.44
Amount received			<u>(\$598,837.55)</u>
Credit			<u>(\$776.00)</u>
Balance			\$156,602.89

Herrera Law & Associates, PLLC
PO Box 302799
Austin, TX 78703
512-474-1492

August 6, 2021

Invoice submitted to:

Cities Advocating Reasonable Deregulation

c/o Jim Finley

City of Longview

P.O. Box 1952

Longview, TX 75606-1952

In Reference To:

*Application of Southwestern
Electric Power Company for
Authority to Change Rates
PUC DN 51415
Acct #806*

STATEMENT FOR PROFESSIONAL SERVICES

Legal Fees:

		<u>Hrs/Rate</u>	<u>Amount</u>
06/30/21	Mariann Wood - Prepared Reply Brief	1.50 145.00/hr	217.50
07/01/21	Leslie Lindsey - Prepared, format, file and serve on all parties CARD's Reply Brief	2.10 145.00/hr	304.50
	Leslie Lindsey - Prepared, format, file and serve on all parties CARD FoF and CoL	1.30 145.00/hr	188.50
	Mariann Wood - Prepared Reply Brief and Findings of Fact & Conclusions of Law	2.00 145.00/hr	290.00

Cities Advocating Reasonable Deregulation

Page 2

		<u>Hrs/Rate</u>	<u>Amount</u>
07/01/21	Brennan Foley - Review parties' reply briefs	2.10 350.00/hr	735.00
	Sergio E. Herrera - Reviewed and edited Finalized version of FOF/COL	0.60 250.00/hr	150.00
07/02/21	Alfred R. Herrera - Review CARD's rate-case expenses incurred through Jun. 30, 2021; review conformance with PUCT RCE Rule; and update affidavit re: same	2.30 485.00/hr	1,115.50
	Mariann Wood - Reviewed filings on PUC Interchange and update case file	0.50 145.00/hr	72.50
07/05/21	Leslie Lindsey - Prepare coded summary sheet for RCE filings	4.70 145.00/hr	681.50
	Mariann Wood - Update and code Rate Case Expense spreadsheet	6.80 145.00/hr	986.00
	Brennan Foley - Prepare RCE update	1.00 350.00/hr	350.00
07/06/21	Leslie Lindsey - Prepare, format, file and serve on all parties CARD's 2nd Supplemental RCE Report	0.30 145.00/hr	43.50
	Brennan Foley - Prepare RCE update	1.50 350.00/hr	525.00
	Brennan Foley - Review SWEPCO's supplemental RCE report	0.50 350.00/hr	175.00
07/07/21	Mariann Wood - Reviewed filings on PUC Interchange and update case file	0.40 145.00/hr	58.00
	Brennan Foley - Correspond with Staff and S. Norwood and assess issues re: CARD's 2nd Supplemental RCE Report	0.40 350.00/hr	140.00

Cities Advocating Reasonable Deregulation

Page 3

		<u>Hrs/Rate</u>	<u>Amount</u>
07/15/21	Alfred R. Herrera - Various communications with AXM Steering Committee cities re: upcoming statutory deadline for final action on SPS's SOI	1.60 485.00/hr	776.00
07/19/21	Alfred R. Herrera - Review SPS responses to discovery re: ROE/ROR	2.70 485.00/hr	1,309.50
07/20/21	Alfred R. Herrera - Review SPS responses to discovery re: AXM First Set of RFIs (Purch. Pwr/SPP)	2.70 485.00/hr	1,309.50
	Brennan Foley - Review Staff supplemental testimony re: RCEs	1.00 350.00/hr	350.00
07/26/21	Brennan Foley - Review testimony and draft Supplemental Statement of Position re: RCEs	1.10 350.00/hr	385.00
07/27/21	Leslie Lindsey - Prepare, format, file and serve on all parties CARD's Supplemental Statement of Position	0.20 145.00/hr	29.00
	Mariann Wood - Update and code Rate Case Expense spreadsheet	0.30 145.00/hr	43.50
	Brennan Foley - Review SWEPCO's supplemental rebuttal testimony and attachments re: RCEs	1.00 350.00/hr	350.00
07/29/21	Mariann Wood - Reviewed filings on PUC Interchange and update case file	0.30 145.00/hr	43.50
07/31/21	Mariann Wood - Update and code Rate Case Expense spreadsheet	1.00 145.00/hr	145.00
Total Legal Fees:		39.90	\$10,773.50

Cities Advocating Reasonable Deregulation

Page 4



Expenses :

	<u>Amount</u>
07/01/21 Copy expense for the month of July 2021	829.90
Delivery expense for the month of July 2021	50.00
Consultant Invoice - ReSolved Energy Consulting, LLC Inv #4827	621.00
Total expenses:	\$1,500.90
TOTAL AMOUNT OF THIS BILL:	\$12,274.40
Previous balance	\$695,494.29
8/6/2021 Payment - Thank You. Check No. 417729	(\$334,329.95)
8/6/2021 Payment - Thank You. Check No. 417730	(\$60,716.35)
8/6/2021 Payment - Thank You. Check No. 417733	(\$89,051.90)
8/6/2021 Payment - Thank You . Check No. 416732	(\$45,745.00)
8/6/2021 Payment - Thank You . Check No. 416732	(\$21,322.60)
Total payments and adjustments	(\$551,165.80)
BALANCE DUE	\$156,602.89

Copier Account Totals
JULY 2021

Account	Printouts	per copy	Total
████	████	X .10	████
████	████	X .10	████
806	8299	X .10	\$829.90
████	████	X .10	████
████	████	X .10	████
████	████	X .10	████

JULY 2021
DELIVERY RECAP

Account #	Cost
	
806	\$50.00

Anything, Anytime Anywhere

Magic Couriers, Inc.
(512) 248-8686

Bill to:
Herrera Law Firm
4400 Medical Parkway
Austin, Texas 78705

Invoice for billing period 6-16-21 through 6-30-21

Invoice #: 063021

Date/Time	Service	Address	Reference	Cost
6-21 / 11:20am	DL / ASAP	PUC	51415	\$ 25.00
6-21 / 11:20am	DL / ASAP	SOAH	51415	\$ 25.00
6-3				
)
)
)
				0

Total \$

Please remit payments to: ***Magic Couriers, Inc.***

815-A Brazos

276

Austin, TX. 78701

Invoice**ReSolved Energy Consulting, LLC**

11044 Research Blvd, A-420
Austin, TX 78759

DATE	INVOICE NUMBER
8/2/2021	4827

BILL TO

Herrera Law & Associates, PLLC
Alfred Herrera
4400 Medical Parkway
Austin, Texas 78756

**PROJECT**

HL SWEPCO RC 51415

DESCRIPTION	HOURS	RATE	AMOUNT
Consulting (Nalepa)	2.3	270.00	621.00
Work Completed thru - July 31, 2021		TOTAL DUE	\$621.00

Monthly Recap

Karl Nalepa

Date		Task	Hours
July 1, 2021	12I	Review reply briefs.	0.50
July 6, 2021	12I	Review reply briefs.	1.50
July 21, 2021	11G	Review Staff RCE supplemental testimony.	0.30
			2.30



September 7, 2021

Cities Advocating Reasonable Deregulation
c/o Jim Finley
City of Longview
P.O. Box 1952
Longview, Texas 75606-1952

Re: PUC Docket No. 51415; *Application of Southwestern Electric Power Company for Authority to Change Rates*
Account # 806

Dear Jim:

Enclosed is our invoice for services provided to the Cities Advocating Reasonable Deregulation regarding the above referenced matter through August, 2021.

Please forward a copy of this invoice to the company.

If I can provide any further explanation about the services provided for you, please call me at (512) 474-1492.

Sincerely,

Alfred R. Herrera

ARH:ll
Enclosure

PUC Docket No. 51415,
*Application of Southwestern Electric Power Company for the Authority to
Change Rates*

Expense Summary Sheet
Through August 2021

	<u>Previous Total</u>	<u>August</u>	<u>Cumulative Total</u>
Herrera Law & Associates, PLLC			
Attorney Fees	\$469,167.50	\$2,762.50	\$471,930.00
Expenses:			
Copy Expense	\$2,670.40		\$2,670.40
Postage Expense			
FedEx Expense			
Fax Expense			
Court Fees			
Delivery Expense	\$145.00		\$145.00
Research	\$684.45		\$684.45
Outside Copies	\$6,504.59		\$6,504.59
Court Reporter/Transcript			
Travel-Airfare			
Travel Car/Gas/Parking			
Travel – Mileage			
Travel – Hotel			
Norwood Energy Consulting	\$48,950.00		\$48,950.00
ReSolved Energy Consulting	\$41,517.00	\$675.00	\$42,192.00
Garrett Group, Inc.	\$96,100.00		\$96,100.00
Resolve Utility Consulting	\$48,600.00		\$48,600.00
J. Randall Woolridge	\$40,612.50		\$40,612.50
Scott, Douglas, McConnico	\$1,265.00		\$1,265.00
Total	\$756,216.44	\$3,437.50	\$759,653.94
Amount received			<u>(\$598,837.55)</u>
Credit			<u>(\$776.00)</u>
Balance			\$160,040.39

Herrera Law & Associates, PLLC
PO Box 302799
Austin, TX 78703
512-474-1492

September 5, 2021

Invoice submitted to:

Cities Advocating Reasonable Deregulation

c/o Jim Finley

City of Longview

P.O. Box 1952

Longview, TX 75606-1952

In Reference

To:

*Application of Southwestern
Electric Power Company for
Authority to Change Rates
PUC DN 51415
Acct #806*

STATEMENT FOR PROFESSIONAL SERVICES

Legal Fees:

		<u>Hrs/Rate</u>	<u>Amount</u>
08/02/21	Brennan Foley - Prepare update to CARD's RCE documentation	0.50 350.00/hr	175.00
08/04/21	Mariann Wood - Reviewed filings on PUC Interchange and updated case file and code Rate Case Expense spreadsheet	2.50 145.00/hr	362.50
08/05/21	Mariann Wood - Reviewed filings on PUC Interchange and updated case file and code Rate Case Expense spreadsheet	0.90 145.00/hr	130.50
08/07/21	Mariann Wood - Reviewed filings on PUC Interchange and updated case file and code Rate Case Expense spreadsheet	3.70 145.00/hr	536.50

Cities Advocating Reasonable Deregulation

Page 2

		<u>Hrs/Rate</u>	<u>Amount</u>
08/27/21	Sergio E. Herrera - Reviewed ALJ's PFD	2.10 250.00/hr	525.00
	Sergio E. Herrera - Communicated with ARH RE PFD	0.30 250.00/hr	75.00
08/30/21	Sergio E. Herrera - Reviewed PFD	1.30 250.00/hr	325.00
08/31/21	Mariann Wood - Reviewed filings on PUC Interchange and updated case file	0.20 145.00/hr	29.00
	Sergio E. Herrera - Reviewed PFD	1.00 250.00/hr	250.00
	Sergio E. Herrera - Reviewed PFD	1.30 250.00/hr	325.00
08/29/31	Mariann Wood - Reviewed filings on PUC Interchange and updated case file	0.20 145.00/hr	29.00
	Total Legal Fees:	14.00	\$2,762.50
	Expenses :		
08/01/21	Consultant Invoice - ReSolved Energy Consulting, LLC - Inv #4849		675.00
	Total expenses:		\$675.00
	TOTAL AMOUNT OF THIS BILL:		\$3,437.50
	Previous balance		\$156,602.89
	BALANCE DUE		\$160,040.39

ReSolved Energy Consulting, LLC

11044 Research Blvd, A-420

Austin, TX 78759

Invoice

DATE	INVOICE NUMBER
9/2/2021	4849

BILL TO

Herrera Law & Associates, PLLC

Alfred Herrera

4400 Medical Parkway

Austin, Texas 78756

**PROJECT**

HL SWEP CO RC 51415

DESCRIPTION	HOURS	RATE	AMOUNT
Consulting (Nalepa)	2.5	270.00	675.00
Work Completed thru - August 31, 2021		TOTAL DUE	\$675.00

Monthly Recap

Karl Nalepa

Date		Task	Hours
August 27, 2021	12J	Review proposal for decision (PFD).	0.70
August 30, 2021	12J	Continue to review PFD.	1.00
August 31, 2021	12J	Review number running and confirm PFD recommended revenue increase. Send to F. Herrera.	0.80
			2.50

00030



August 6, 2021

Cities Advocating Reasonable Deregulation
c/o Jim Finley
City of Longview
P.O. Box 1952
Longview, Texas 75606-1952

Re: PUC Docket No. 50997; *Application of Southwestern Electric Power Company for Authority to Reconcile Fuel Costs*
Account # 802

Dear Jim:

Enclosed is our invoice for services provided to the Cities Advocating Reasonable Deregulation regarding the above referenced matter through July, 2021.

Please forward a copy of this invoice to the company.

If I can provide any further explanation about the services provided for you, please call me at (512) 474-1492.

Sincerely,

A handwritten signature in black ink, appearing to read 'Alfred R. Herrera'.

Alfred R. Herrera

ARH:ll
Enclosure

Herrera Law & Associates, PLLC
PO Box 302799
Austin, TX 78703
512-474-1492

August 6, 2021

Invoice submitted to:

Cities Advocating Reasonable Deregulation
c/o Jim Finley, City Attorney
City of Longview
P.O. Box 1952
Longview, TX 75606

In Reference To:

Application of Southwestern
Electric Power Company for
Authority to Reconcile Fuel Costs
PUC DN 50997
Acct #802

STATEMENT FOR PROFESSIONAL SERVICES

Expenses :

	<u>Amount</u>
06/01/21 Consultant Invoice - ReSolved Energy Consulting, LLC Inv #4816	405.00
Total expenses:	\$405.00
Previous balance	\$369,931.39
8/6/2021 Payment - Thank You. Check No. 417732	(\$75,422.10)
8/6/2021 Payment - Thank You. Check No. 417731	(\$74,696.25)
8/6/2021 Payment - Thank You. Check No. 417729	(\$206,885.04)
8/6/2021 Payment - Thank You. Check No. 417728	(\$1,406.50)
8/6/2021 Payment - Thank You. Check No. 417730	(\$11,521.50)
Total payments and adjustments	(\$369,931.39)

Cities Advocating Reasonable Deregulation

Page 2

BALANCE DUE

<u>Amount</u>
\$405.00

Invoice**ReSolved Energy Consulting, LLC**

11044 Research Blvd, A-420

Austin, TX 78759

DATE	INVOICE NUMBER
7/8/2021	4816

BILL TO

Herrera Law & Associates, PLLC

Alfred Herrera

4400 Medical Parkway

Austin, Texas 78756

**PROJECT**

HL Swepeco Fuel 50997

DESCRIPTION	HOURS	RATE	AMOUNT
Consulting (Nalepa)	1.5	270.00	405.00
Work Completed thru - June 30, 2021		TOTAL DUE	\$405.00

Monthly Recap

Karl Nalepa

Date	Task	Hours
May 4, 2021	Prepare comments on SWEPCO's response to TIEC questions related to settlement documents. Send to F. Herrera.	0.50
June 14, 2021	Review and respond to F. Herrera question on impact of settlement terms.	0.30
June 30, 2021	Review Stipulation and settlement testimony.	0.70
		1.50

00035



September 7, 2021

Coalition of Cities Advocating Reasonable Deregulation
c/o Jim Finley
City Attorney
P.O. Box 1952
Longview, Texas 75606-1952

Re: PUC DN 40443: *Application of Southwestern Electric Power for Authority to Change Rates and Reconcile Fuel Costs*
PUC DN 42370: *Application of Southwestern Electric Power Company for Rate Case Expenses Severed from PUC Docket No. 40443*
Account # 569

Dear Jim:

Enclosed is our invoice for fees and expenses for services performed on behalf of the CARD Cities regarding the above referenced matter through August, 2021.

Please let me know if you need any additional information. Thanks for processing this request.

Very truly yours,

Alfred R. Herrera

ARH:ll
Enclosure

Herrera Law & Associates, PLLC
PO Box 302799
Austin, TX 78703
512-474-1492

September 5, 2021

Invoice submitted to:

Cities Advocating Reasonable Deregulation

c/o Jim Finley, City Attorney

P.O. Box 1952

Longview, TX 75606-1952

In Reference

To:

PUC Docket No. 40443:
 Application of Southwestern
 Electric Power Company for
 Authority to Change Rates and
 Reconcile Fuel Costs
 PUC Docket No. 42370:
 Application of Southwestern
 Electric Power Company for Rate
 Case Expenses Severed from PUC
 Docket No. 40443
 Acct 569

STATEMENT FOR PROFESSIONAL SERVICES

Legal Fees:

		<u>Hrs/Rate</u>	<u>Amount</u>
08/12/21	Alfred R. Herrera - Review Third Court of Appeals' opinion on remand from Sup. Ct re: AFUDC inclusion/exclusion from cap on cost of Turk and prepare summary of court's opinion	1.80 485.00/hr	873.00
08/13/21	Brennan Foley -Review and assess 3rd Ct. of Appeals decision re: AFUDC	1.00 350.00/hr	350.00

Cities Advocating Reasonable Deregulation

		<u>Hrs/Rate</u>	<u>Amount</u>
08/25/21	Alfred R. Herrera - Research effect of remand order on refunds due customers to implement cap on capital costs of Turk	1.10 485.00/hr	533.50
	Total Legal Fees:	3.90	\$1,756.50
	Previous balance		\$9,756.60
8/6/2021	Payment - Thank You. Check No. 417731		(\$4,231.00)
8/6/2021	Payment - Thank You. Check No. 417730		(\$525.00)
8/6/2021	Payment - Thank You. Check No. 416732		(\$5,000.60)
	Total payments and adjustments		(\$9,756.60)
	BALANCE DUE		\$1,756.50

Substantive Issue Codes

- | | |
|-----------|--|
| 1 | Overview (rate-filing package/testimonies/pleadings/briefs/parties' discovery) (including 45-Day Update) |
| 2 | Generation, Transmission and Distribution/Other Rate Base |
| 3 | Purchased Power |
| 4 | Accounting and Taxes |
| 5 | Depreciation |
| 6 | Cost of Capital |
| 7 | Vegetation Management |
| 8 | Affiliate Expenses |
| 9 | Wholesale Sales |
| 10 | SPP Issues |
| 11 | Rate Case Expenses |
| 12 | Cost Allocation/Rate Design |
| 13 | Fuel Factors |

Phase of Case Codes

- | | |
|----------|---|
| A | Initial Review of Application and Schedules |
| B | Discovery |
| C | Procedural Issues |
| D | Research/Collation of Analysis |
| E | Preparation of Testimony/Evidence |
| F | Settlement |
| G | Review testimony |
| H | Hearing on the Merits |
| I | Preparation of Briefs/Reply Briefs |
| J | Exceptions and Reply to Exceptions |
| K | Motions and Reply to Motions for Rehearing |
| L | Open Meeting |
| M | Appeals of PUCT Final Order |
| N | Client Consultation |

CARD'S AGGREGATED TIME FOR EACH SUBSTANTIVE ISSUE AND PHASE OF CASE

Substantive Issue Codes		TOTAL TIME
	Overview (rate-filing package/testimonies/pleadings/briefs/parties' discovery) (including 45-Day Update)	564.22
1		
2	Generation, Transmission and Distribution/Other Rate Base	367.37
3	Purchased Power	130.81
4	Accounting and Taxes	481.32
5	Depreciation	314.31
6	Cost of Capital	337.06
7	Vegetation Management	42.23
8	Affiliate Expenses	7.19
9	Wholesale Sales	0.20
10	SPP Issues	39.27
11	Rate Case Expenses	164.60
12	Cost Allocation/Rate Design	260.32
13	Fuel Factors	24.30
14		2.90
Phase of Case Codes		
A	Initial Review of Application and Schedules	337.30
B	Discovery	352.25
C	Procedural Issues	102.15
D	Research/Collation of Analysis	465.10
E	Preparation of Testimony/Evidence	398.90
F	Settlement	162.90
G	Review testimony	279.30

PUC Docket No. 51415

H	Hearing on the Merits	347.20
I	Preparation of Briefs/Reply Briefs	276.70
J	Exceptions and Reply to Exceptions	14.30
K	Motions and Reply to Motions for Rehearing	0.00
L	Open Meeting	0.00
M	Appeals of PUCT Final Order	0.00
N	Client Consultation	0.00

EXHIBIT E

Sorted by Issue

	Docket	Date	Description of Activity	Time	Issue Code	Phase of Case	Billing Rate
ARH	51415	10/15/2020	Preliminary overview of SWEPCO Rate Filing Package	6.60	1	A	\$ 485.00
BJF	51415	10/15/2020	Review application, direct testimony and supporting schedules and conduct relevant research re: case overview	2.20	1	A	\$ 350.00
SH	51415	10/15/2020	Began review of SWEPCO Application	2.90	1	A	\$ 250.00
	51415	10/16/2020	Continue overview of SWEPCO Rate Filing Package	3.60	1	A	\$ 485.00
KJN	51415	10/16/2020	Download rate filing application.	0.50	1	A	\$ 270.00
KJN	51415	10/19/2020	Review application.	1.20	1	A	\$ 270.00
ARH	51415	10/20/2020	Continue overview of SWEPCO Rate Filing Package	2.10	1	A	\$ 485.00
KJN	51415	10/20/2020	Review application.	1.50	1	A	\$ 270.00
ARH	51415	10/21/2020	Continue overview of SWEPCO Rate Filing Package	2.80	1	A	\$ 485.00
ARH	51415	10/22/2020	Continue overview of SWEPCO Rate Filing Package	3.10	1	A	\$ 485.00
ARH	51415	10/22/2020	Various communications w/CARD Cities re: questions raised by SWEPCO's conference call with CARD Cities	1.80	1	A	\$ 485.00
SH	51415	10/22/2020	Continued review of SWEPCO RC application	1.80	1	A	\$ 250.00
MW	51415	10/22/2020	Reviewed and updated case file; Prepared Protective Order Certifications	0.50	1	A	\$ 145.00
SN	51415	10/22/2020	Reviewed SWEPCO testimony; worked on RFIs	1.30	1	A	\$ 220.00
ARH	51415	10/23/2020	Various communications w/CARD Cities re: questions raised by SWEPCO's conference call with CARD Cities	0.90	1	A	\$ 485.00
ARH	51415	10/23/2020	Continue review of SWEPCO Rate Filing Package	3.80	1	A	\$ 485.00
SN	51415	10/23/2020	Reviewed SWEPCO testimony and prior orders	1.10	1	A	\$ 220.00
MW	51415	10/24/2020	Reviewed and updated case file	0.90	1	A	\$ 145.00
ARH	51415	10/26/2020	Continue review of SWEPCO Rate Filing Package	2.70	1	A	\$ 485.00
ARH	51415	10/27/2020	Continue review of SWEPCO Rate Filing Package	3.10	1	A	\$ 485.00
MW	51415	10/27/2020	Reviewed and updated case file	0.30	1	A	\$ 145.00
SH	51415	10/28/2020	Continued review of SWEPCO RC Application filing package	2.60	1	A	\$ 250.00
MW	51415	10/28/2020	Reviewed and updated case file	0.50	1	A	\$ 145.00
SN	51415	10/28/2020	Reviewed SWEPCO testimony on Dolet Hills	0.80	1	A	\$ 220.00
MW	51415	10/29/2020	Reviewed and updated case file	0.20	1	A	\$ 145.00
SN	51415	10/29/2020	Reviewed SWEPCO testimony on plant operations and expenses	1.00	1	A	\$ 220.00
MW	51415	10/30/2020	Reviewed and updated case file	0.20	1	A	\$ 145.00
MW	51415	10/31/2020	Reviewed and updated case file	0.20	1	A	\$ 145.00
KJN	51415	11/2/2020	Review filing.	1.80	1	A	\$ 270.00
KJN	51415	11/3/2020	Continue to review filing.	1.30	1	A	\$ 270.00
MW	51415	11/4/2020	Reviewed and updated case file	0.30	1	A	\$ 145.00
MW	51415	11/5/2020	Reviewed and updated case file	0.10	1	A	\$ 145.00
KJN	51415	11/5/2020	Review filing.	0.50	1	A	\$ 270.00

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MW	51415	11/7/2020	Reviewed and updated case file	0.50	1	A	\$ 145.00
SH	51415	11/9/2020	Reviewed SWEPCO application RE pending list of issues	1.80	1	A	\$ 250.00
KJN	51415	11/9/2020	Review schedules.	0.80	1	A	\$ 270.00
MW	51415	11/10/2020	Reviewed and updated case file	0.20	1	A	\$ 145.00
MW	51415	11/11/2020	Reviewed and updated case file	0.10	1	A	\$ 145.00
SH	51415	11/12/2020	Reviewed SWEPCO's List of Issues	0.50	1	A	\$ 250.00
MW	51415	11/12/2020	Reviewed and updated case file	0.40	1	A	\$ 145.00
MW	51415	11/13/2020	Reviewed and updated case file	0.20	1	A	\$ 145.00
MW	51415	11/14/2020	Reviewed and updated case file	0.50	1	A	\$ 145.00
MW	51415	11/17/2020	Reviewed and updated case file	0.90	1	A	\$ 145.00
GG	51415	11/17/2020	Initial case analysis and review	2.00	1	A	\$ 125.00
EF	51415	11/18/2020	Review application	1.00	1	A	\$ 150.00
GG	51415	11/18/2020	Identify issues; develop discovery	4.00	1	A	\$ 125.00
MW	51415	11/19/2020	Reviewed and updated case file	0.40	1	A	\$ 145.00
MG	51415	11/19/2020	Review filing, work on discovery; work with other consultants	6.00	1	A	\$ 250.00
EF	51415	11/19/2020	Review application; draft discovery	5.00	1	A	\$ 150.00
GG	51415	11/19/2020	Identify issues; develop discovery	2.00	1	A	\$ 125.00
MW	51415	11/22/2020	Reviewed and updated case file	0.10	1	A	\$ 145.00
MW	51415	11/24/2020	Reviewed and updated case file	0.30	1	A	\$ 145.00
MW	51415	11/24/2020	Updated discovery spreadsheet	0.30	1	A	\$ 145.00
MG	51415	11/24/2020	Review filing, work on discovery; work with other consultants	4.00	1	A	\$ 250.00
MW	51415	11/25/2020	Reviewed and updated case file	0.30	1	A	\$ 145.00
MG	51415	11/28/2020	Review filing, work on discovery; work with other consultants	4.00	1	A	\$ 250.00
MW	51415	11/29/2020	Reviewed and updated case file	1.00	1	A	\$ 145.00
MW	51415	11/30/2020	Reviewed and updated case file	0.50	1	A	\$ 145.00
MW	51415	12/2/2020	Reviewed and updated case file	0.30	1	A	\$ 145.00
MW	51415	12/3/2020	Reviewed and updated case file	0.40	1	A	\$ 145.00
BJF	51415	12/7/2020	Review 45-day update	1.00	1	A	\$ 350.00
MW	51415	12/7/2020	Reviewed and updated case file	1.50	1	A	\$ 145.00
MG	51415	12/9/2020	Review testimony and exhibits	4.00	1	A	\$ 250.00
EF	51415	12/9/2020	Review 45-day update	1.00	1	A	\$ 150.00
MW	51415	12/11/2020	Reviewed and updated case file	0.20	1	A	\$ 145.00
MG	51415	12/11/2020	Review 45-day update	6.00	1	A	\$ 250.00
HG	51415	12/12/2020	Review 45-day update	4.00	1	A	\$ 200.00

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MW	51415	12/15/2020	Reviewed and updated case file	0.40	1	A	\$ 145.00
MW	51415	12/16/2020	Reviewed and updated case file	0.50	1	A	\$ 145.00
MW	51415	12/18/2020	Reviewed and updated case file	0.20	1	A	\$ 145.00
MW	51415	12/19/2020	Reviewed and updated case file	0.20	1	A	\$ 145.00
MW	51415	12/24/2020	Reviewed and updated case file	0.30	1	A	\$ 145.00
MW	51415	12/29/2020	Reviewed and updated case file	0.20	1	A	\$ 145.00
EC	51415	1/4/2021	Review filing.	1.90	1	A	\$ 180.00
MW	51415	1/5/2021	Reviewed and updated case file	0.20	1	A	\$ 145.00
EC	51415	1/5/2021	Review filing. Compile discovery.	1.20	1	A	\$ 180.00
MW	51415	1/7/2021	Reviewed and updated case file	0.10	1	A	\$ 145.00
MW	51415	1/11/2021	Reviewed and updated case file	0.40	1	A	\$ 145.00
MW	51415	1/12/2021	Reviewed and updated case file	0.50	1	A	\$ 145.00
MW	51415	1/14/2021	Reviewed and updated case file	0.10	1	A	\$ 145.00
MW	51415	1/15/2021	Reviewed and updated case file	0.50	1	A	\$ 145.00
MW	51415	1/20/2021	Reviewed and updated case file	0.10	1	A	\$ 145.00
MW	51415	1/22/2021	Reviewed and updated case file	0.20	1	A	\$ 145.00
MW	51415	1/23/2021	Reviewed and updated case file	0.50	1	A	\$ 145.00
MW	51415	1/26/2021	Reviewed and updated case file	0.40	1	A	\$ 145.00
MW	51415	1/27/2021	Reviewed and updated case file	0.40	1	A	\$ 145.00
MW	51415	1/30/2021	Reviewed and updated case file	0.50	1	A	\$ 145.00
MW	51415	2/3/2021	Reviewed and updated case file	0.50	1	A	\$ 145.00
MW	51415	2/8/2021	Reviewed and updated case file	0.30	1	A	\$ 145.00
MW	51415	2/9/2021	Reviewed and updated case file	0.10	1	A	\$ 145.00
MW	51415	2/11/2021	Reviewed and updated case file	0.20	1	A	\$ 145.00
EC	51415	2/12/2021	Review application and schedules.	3.30	1	A	\$ 180.00
EC	51415	2/15/2021	Review application and schedules.	3.10	1	A	\$ 180.00
EC	51415	2/16/2021	Review application and setup model.	3.20	1	A	\$ 180.00
EC	51415	2/17/2021	Review application and setup model.	3.40	1	A	\$ 180.00
MW	51415	2/18/2021	Reviewed and updated case file	0.40	1	A	\$ 145.00
EC	51415	2/18/2021	Review application and download discovery files.	3.20	1	A	\$ 180.00
MW	51415	2/19/2021	Reviewed and updated case file	0.70	1	A	\$ 145.00
EC	51415	2/19/2021	Review application and download discovery files.	3.60	1	A	\$ 180.00
MW	51415	2/23/2021	Reviewed and updated case file	0.90	1	A	\$ 145.00
EC	51415	2/23/2021	Review application and setup model.	3.20	1	A	\$ 180.00
ARH	51415	2/24/2021	Review SWEPCO responses to RFIs (CARD 4th RFIs-Post TY changes and related testimonies)	0.90	1	A	\$ 485.00
MW	51415	2/25/2021	Reviewed and updated case file	0.20	1	A	\$ 145.00
MW	51415	2/26/2021	Reviewed and updated case file	0.30	1	A	\$ 145.00

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MW	51415	2/28/2021	Reviewed and updated case file	0.10	1	A	\$ 145.00
MG	51415	3/2/2021	Review testimony, exhibits, and discovery responses	1.50	1	A	\$ 250.00
MW	51415	3/3/2021	Reviewed and updated case file	0.70	1	A	\$ 145.00
MG	51415	3/4/2021	Review testimony, exhibits, and discovery responses	2.00	1	A	\$ 250.00
MW	51415	3/5/2021	Reviewed and updated case file	0.50	1	A	\$ 145.00
MW	51415	3/7/2021	Reviewed and updated case file	1.00	1	A	\$ 145.00
MW	51415	3/8/2021	Reviewed and updated case file	0.50	1	A	\$ 145.00
MW	51415	3/10/2021	Reviewed and updated case file	0.60	1	A	\$ 145.00
MW	51415	3/12/2021	Reviewed and updated case file	0.60	1	A	\$ 145.00
MW	51415	3/16/2021	Reviewed and updated case file	0.70	1	A	\$ 145.00
MW	51415	3/18/2021	Reviewed and updated case file	0.30	1	A	\$ 145.00
MW	51415	3/21/2021	Reviewed and updated case file	0.30	1	A	\$ 145.00
MW	51415	3/23/2021	Reviewed and updated case file	0.60	1	A	\$ 145.00
MW	51415	3/29/2021	Reviewed and updated case file	0.60	1	A	\$ 145.00
MW	51415	3/31/2021	Reviewed and updated case file	0.20	1	A	\$ 145.00
MW	51415	4/1/2021	Reviewed and updated case file	1.50	1	A	\$ 145.00
MW	51415	4/2/2021	Reviewed and updated case file	0.90	1	A	\$ 145.00
MW	51415	4/6/2021	Reviewed and updated case file	0.30	1	A	\$ 145.00
MW	51415	4/7/2021	Reviewed and updated case file	0.60	1	A	\$ 145.00
MW	51415	4/9/2021	Reviewed and updated case file	0.50	1	A	\$ 145.00
MW	51415	4/11/2021	Reviewed and updated case file	0.50	1	A	\$ 145.00
MW	51415	4/15/2021	Reviewed and updated case file	0.10	1	A	\$ 145.00
MW	51415	4/16/2021	Reviewed and updated case file	0.30	1	A	\$ 145.00
MW	51415	4/18/2021	Reviewed and updated case file	0.40	1	A	\$ 145.00
MW	51415	4/20/2021	Reviewed and updated case file	0.50	1	A	\$ 145.00
MW	51415	4/23/2021	Reviewed and updated case file	0.30	1	A	\$ 145.00
MW	51415	4/24/2021	Reviewed and updated case file	0.70	1	A	\$ 145.00
MW	51415	4/27/2021	Reviewed and updated case file	0.50	1	A	\$ 145.00
MW	51415	4/28/2021	Reviewed and updated case file	0.20	1	A	\$ 145.00
MW	51415	4/30/2021	Reviewed and updated case file	0.40	1	A	\$ 145.00
MW	51415	5/4/2021	Reviewed and updated case file	0.30	1	A	\$ 145.00
MW	51415	5/5/2021	Reviewed and updated case file	0.30	1	A	\$ 145.00
MW	51415	5/6/2021	Reviewed and updated case file	0.30	1	A	\$ 145.00
MW	51415	5/7/2021	Reviewed and updated case file	0.40	1	A	\$ 145.00
MW	51415	5/9/2021	Reviewed and updated case file	0.30	1	A	\$ 145.00
MW	51415	5/10/2021	Reviewed and updated case file	0.20	1	A	\$ 145.00
MW	51415	5/12/2021	Reviewed and updated case file	0.20	1	A	\$ 145.00
MW	51415	5/13/2021	Reviewed and updated case file	0.60	1	A	\$ 145.00

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MW	51415	5/17/2021	Reviewed and updated case file	0.50	1	A	\$ 145.00
MW	51415	5/19/2021	Reviewed and updated case file	0.50	1	A	\$ 145.00
MW	51415	5/20/2021	Reviewed and updated case file	1.00	1	A	\$ 145.00
MW	51415	5/21/2021	Reviewed and updated case file	0.80	1	A	\$ 145.00
MW	51415	5/22/2021	Reviewed and updated case file	0.30	1	A	\$ 145.00
MW	51415	5/26/2021	Reviewed and updated case file	0.20	1	A	\$ 145.00
MW	51415	5/30/2021	Reviewed and updated case file	0.10	1	A	\$ 145.00
DG	51415	11/02/20	Review application, testimony, exhibits and workpapers	1.90	1	A	\$ 200.00
DG	51415	11/05/20	Review application, testimony, exhibits and workpapers	0.50	1	A	\$ 200.00
DG	51415	11/10/20	Review application, testimony, exhibits and workpapers	0.50	1	A	\$ 200.00
DG	51415	11/12/20	Review application, testimony, exhibits and workpapers	0.65	1	A	\$ 200.00
LL	51415	10/22/2020	Prepare and format CARD's 1st set of RFIs to SWEPCO	0.90	1	B	\$ 145.00
SN	51415	10/22/2020	Worked on RFIs	1.30	1	B	\$ 220.00
LL	51415	10/23/2020	Prepare, format, file and serve on all parties CARD's 1st set of RFIs to SWEPCO	0.50	1	B	\$ 145.00
SN	51415	10/23/2020	Drafted RFIs	1.10	1	B	\$ 220.00
MW	51415	10/24/2020	Updated discovery spreadsheet	0.90	1	B	\$ 145.00
LL	51415	10/26/2020	Prepare, format, file and serve on all parties CARD's 2nd set of RFIs to SWEPCO	0.50	1	B	\$ 145.00
MW	51415	10/27/2020	Updated discovery spreadsheet	0.40	1	B	\$ 145.00
SN	51415	10/28/2020	Reviewed SWEPCO testimony on Dolet Hills	0.80	1	B	\$ 220.00
MW	51415	10/29/2020	Updated discovery spreadsheet	0.20	1	B	\$ 145.00
MW	51415	10/30/2020	Updated discovery spreadsheet	0.20	1	B	\$ 145.00
MW	51415	10/31/2020	Updated discovery spreadsheet	0.20	1	B	\$ 145.00
MW	51415	11/4/2020	Updated discovery spreadsheet	0.30	1	B	\$ 145.00
MW	51415	11/5/2020	Updated discovery spreadsheet	0.10	1	B	\$ 145.00
KJN	51415	11/6/2020	Review discovery.	0.20	1	B	\$ 270.00
MW	51415	11/7/2020	Updated discovery spreadsheet	0.60	1	B	\$ 145.00
LL	51415	11/9/2020	Prepare, format, file and serve on all parties Motion to Compel response CARD RFI 1-13 to SWEPCO.	0.50	1	B	\$ 145.00
MW	51415	11/10/2020	Updated discovery spreadsheet	0.30	1	B	\$ 145.00
BJF	51415	11/12/2020	Review objections to TIEC RFIs	0.20	1	B	\$ 350.00
MW	51415	11/12/2020	Updated discovery spreadsheet	0.40	1	B	\$ 145.00
MW	51415	11/13/2020	Updated discovery spreadsheet	0.20	1	B	\$ 145.00
KJN	51415	11/13/2020	Review responses to discovery.	0.80	1	B	\$ 270.00
MW	51415	11/14/2020	Download HS/CONF Application and RFI Responses	0.50	1	B	\$ 145.00
MW	51415	11/14/2020	Updated discovery spreadsheet	0.50	1	B	\$ 145.00
KJN	51415	11/16/2020	Review responses to discovery.	0.80	1	B	\$ 270.00

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Sorted by Issue

MW	51415	11/17/2020	Updated discovery spreadsheet	1.00	1	B	\$ 145.00
ARH	51415	11/18/2020	Review RFI responses - various topics	3.20	1	B	\$ 485.00
LL	51415	11/19/2020	Formatted CARD 4th Set of RFIs sent to attorneys for editing	0.30	1	B	\$ 145.00
KJN	51415	11/19/2020	Review responses to discovery.	0.80	1	B	\$ 270.00
LL	51415	11/20/2020	Prepare, format, file and serve on all parties CARD's 4th Set of RFIs to SWEPCO	0.30	1	B	\$ 145.00
ARH	51415	11/23/2020	Review RFI responses - various topics	4.10	1	B	\$ 485.00
KJN	51415	11/23/2020	Work on analysis and discovery.	0.50	1	B	\$ 270.00
KJN	51415	11/24/2020	Work on analysis and discovery.	0.40	1	B	\$ 270.00
KJN	51415	11/25/2020	Review responses to discovery.	0.70	1	B	\$ 270.00
MW	51415	11/29/2020	Updated discovery spreadsheet	2.50	1	B	\$ 145.00
MW	51415	11/30/2020	Updated discovery spreadsheet	0.50	1	B	\$ 145.00
KJN	51415	11/30/2020	Review responses to discovery. Work on analysis.	1.40	1	B	\$ 270.00
BJF	51415	12/1/2020	Review and assess SOAH Order No. 2 setting procedural schedule and denying CARD's motion to compel	0.10	1	B	\$ 350.00
MW	51415	12/2/2020	Updated discovery spreadsheet	0.40	1	B	\$ 145.00
MW	51415	12/7/2020	Updated discovery spreadsheet	2.00	1	B	\$ 145.00
MW	51415	12/11/2020	Updated discovery spreadsheet	0.20	1	B	\$ 145.00
EF	51415	12/15/2020	Review discovery; work on rate case issues	2.00	1	B	\$ 150.00
MW	51415	12/16/2020	Updated discovery spreadsheet	1.00	1	B	\$ 145.00
MW	51415	12/19/2020	Updated discovery spreadsheet	0.30	1	B	\$ 145.00
MW	51415	12/24/2020	Updated discovery spreadsheet	1.00	1	B	\$ 145.00
MW	51415	12/29/2020	Updated discovery spreadsheet	0.30	1	B	\$ 145.00
LL	51415	1/5/2021	Prepare, format, file and serve on all parties CARD's 5th Set of RFIs to SWEPCO	0.60	1	B	\$ 145.00
MW	51415	1/5/2021	Prepared CARD's 5th Set of RFIs	0.40	1	B	\$ 145.00
MW	51415	1/5/2021	Updated Discovery spreadsheet	0.20	1	B	\$ 145.00
EC	51415	1/5/2021	Review filing. Compile discovery.	1.20	1	B	\$ 180.00
MW	51415	1/11/2021	Updated Discovery spreadsheet	0.40	1	B	\$ 145.00
MW	51415	1/12/2021	Updated Discovery spreadsheet	0.50	1	B	\$ 145.00
SH	51415	1/14/2021	Reviewed discovery and updated filings on interchange	0.50	1	B	\$ 250.00
MW	51415	1/14/2021	Updated Discovery spreadsheet	0.20	1	B	\$ 145.00
MW	51415	1/18/2021	Updated discovery spreadsheet	2.00	1	B	\$ 145.00
MW	51415	1/20/2021	Updated discovery spreadsheet	0.20	1	B	\$ 145.00
ARH	51415	1/20/2021	Review various SWEPCO responses to discovery	2.60	1	B	\$ 485.00
MW	51415	1/23/2021	Updated discovery spreadsheet	1.00	1	B	\$ 145.00
MW	51415	1/26/2021	Updated discovery spreadsheet	0.50	1	B	\$ 145.00

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Sorted by Issue

MW	51415	1/27/2021	Prepared CARD's 6th Set of RFIs	0.40	1	B	\$ 145.00
LL	51415	1/29/2021	File and serve CARD's 6th Set of RFIs to SWEPCO	0.20	1	B	\$ 145.00
MW	51415	1/30/2021	Updated discovery spreadsheet	1.00	1	B	\$ 145.00
MW	51415	2/3/2021	Updated discovery spreadsheet	0.60	1	B	\$ 145.00
MW	51415	2/8/2021	Updated discovery spreadsheet	0.30	1	B	\$ 145.00
LL	51415	2/9/2021	Prepare, format, CARD's 7th Set of RFIs to SWEPCO	0.30	1	B	\$ 145.00
LL	51415	2/10/2021	Prepare, format, file and serve on all parties CARD's 7th Set of RFIs to SWEPCO	0.20	1	B	\$ 145.00
LL	51415	2/11/2021	Emails with consultant, attorney and SWEPCO regarding missing attachments to RFIs	0.30	1	B	\$ 145.00
MW	51415	2/11/2021	Updated discovery spreadsheet	0.30	1	B	\$ 145.00
LL	51415	2/18/2021	Prepare, format, file and serve on all parties CARD's 8th Set of RFIs to SWEPCO	0.50	1	B	\$ 145.00
MW	51415	2/18/2021	Updated discovery spreadsheet	0.40	1	B	\$ 145.00
BJF	51415	2/19/2021	Review RFI responses and correspond with P. Pearsall re: same	0.60	1	B	\$ 350.00
MW	51415	2/19/2021	Updated discovery spreadsheet	0.70	1	B	\$ 145.00
MW	51415	2/23/2021	Updated discovery spreadsheet	0.90	1	B	\$ 145.00
ARH	51415	2/24/2021	Review SWEPCO responses to RFIs (CARD 4th RFIs-Post TY changes and related testimonies)	0.90	1	B	\$ 485.00
ARH	51415	2/24/2021	Review Sierra Club's 3rd and TIEC's 8th RFIs to SWEPCO	1.20	1	B	\$ 485.00
ARH	51415	2/25/2021	Review TIEC's 9th RFI to SWEPCO	0.70	1	B	\$ 485.00
MW	51415	2/26/2021	Updated discovery spreadsheet	0.30	1	B	\$ 145.00
MW	51415	2/28/2021	Updated discovery spreadsheet	0.20	1	B	\$ 145.00
SH	51415	3/2/2021	Reviewed updated discovery	1.10	1	B	\$ 250.00
LL	51415	3/2/2021	update file disburse RFI responses to consultants	0.10	1	B	\$ 145.00
MG	51415	3/2/2021	Review testimony, exhibits, and discovery responses	1.50	1	B	\$ 250.00
MW	51415	3/3/2021	Updated discovery spreadsheet	0.80	1	B	\$ 145.00
LL	51415	3/4/2021	update file disburse RFI responses to consultants	0.10	1	B	\$ 145.00
MG	51415	3/4/2021	Review testimony, exhibits, and discovery responses	2.00	1	B	\$ 250.00
MW	51415	3/5/2021	Updated discovery spreadsheet	0.50	1	B	\$ 145.00
MW	51415	3/7/2021	Updated discovery spreadsheet	1.10	1	B	\$ 145.00
LL	51415	3/8/2021	Prepare, format, file and serve on all parties AXM's 9th Set of RFIs to SPS	0.50	1	B	\$ 145.00
LL	51415	3/8/2021	Prepare, format, file and serve on all parties AXM's 10th Set of RFIs to SPS	0.40	1	B	\$ 145.00
LL	51415	3/8/2021	update file disburse RFI responses to consultants	0.10	1	B	\$ 145.00
MW	51415	3/8/2021	Updated discovery spreadsheet	0.50	1	B	\$ 145.00
ARH	51415	3/9/2021	Review ETSWD Co's 4th RFIs to SWEPCO, Sierra Club's 5th RFI to SWEPCO, and Staff 15th RFIs to SWEPCO	1.30	1	B	\$ 485.00

EXHIBIT E

Sorted by Issue

LL	51415	3/9/2021	Prepare, format, file and serve on all parties AXM's 11th Set of RFIs to SPS	0.40	1	B	\$ 145.00
LL	51415	3/9/2021	Prepare, format, file and serve on all parties AXM's 12th Set of RFIs to SPS	0.40	1	B	\$ 145.00
ARH	51415	3/10/2021	Review ETSWD Co's 5th RFIs to SWEPCO and OPUC's 10th RFI to SWEPCO	0.70	1	B	\$ 485.00
MW	51415	3/10/2021	Updated discovery spreadsheet	0.70	1	B	\$ 145.00
MW	51415	3/12/2021	Updated discovery spreadsheet	0.70	1	B	\$ 145.00
MW	51415	3/16/2021	Updated discovery spreadsheet	0.70	1	B	\$ 145.00
MW	51415	3/18/2021	Updated discovery spreadsheet	0.40	1	B	\$ 145.00
MW	51415	3/23/2021	Updated discovery spreadsheet	0.60	1	B	\$ 145.00
MW	51415	3/29/2021	Updated discovery spreadsheet	1.00	1	B	\$ 145.00
MW	51415	3/31/2021	Updated discovery spreadsheet	0.30	1	B	\$ 145.00
LL	51415	4/5/2021	Prepare draft template for CARD RFI responses to SWEPCO 1st set of RFIs to CARD	0.30	1	B	\$ 145.00
MW	51415	4/6/2021	Updated discovery spreadsheet	0.40	1	B	\$ 145.00
ARH	51415	4/7/2021	Review responses to SWEPCO's First RFI to CARD (K. Nalepa)	0.30	1	B	\$ 485.00
BJF	51415	4/7/2021	Review draft responses to SWEPCO RFIs	0.20	1	B	\$ 350.00
LL	51415	4/9/2021	Prepare, format, file and serve on all parties CARD's response to SWEPCO's 1st set of RFIs to CARD	0.30	1	B	\$ 145.00
MW	51415	4/11/2021	Updated discovery spreadsheet	0.60	1	B	\$ 145.00
MW	51415	4/15/2021	Updated discovery spreadsheet	0.20	1	B	\$ 145.00
LL	51415	4/16/2021	Format RFI response template SWEPCO's 2nd set of RFIs to CARD	0.40	1	B	\$ 145.00
MW	51415	4/16/2021	Updated discovery spreadsheet	0.20	1	B	\$ 145.00
MW	51415	4/18/2021	Updated discovery spreadsheet	0.40	1	B	\$ 145.00
LL	51415	4/22/2021	Format, file and serve on all parties CARD's responses to SWEPCO 2nd Set of RFIs	0.50	1	B	\$ 145.00
MW	51415	4/22/2021	Prepared CARD's Responses to SWEPCO's 2nd Set	0.50	1	B	\$ 145.00
MW	51415	4/23/2021	Updated discovery spreadsheet	0.30	1	B	\$ 145.00
MW	51415	4/24/2021	Updated discovery spreadsheet	0.70	1	B	\$ 145.00
LL	51415	4/26/2021	Prepare, format, file and serve on all parties CARD's 13th set of RFIs	0.50	1	B	\$ 145.00
MW	51415	4/28/2021	Updated discovery spreadsheet	0.30	1	B	\$ 145.00
MW	51415	4/30/2021	Updated discovery spreadsheet	0.40	1	B	\$ 145.00
MW	51415	5/4/2021	Updated discovery spreadsheet	0.30	1	B	\$ 145.00
MW	51415	5/5/2021	Updated discovery spreadsheet	0.40	1	B	\$ 145.00
BJF	51415	5/6/2021	Review SWEPCO's objections to TIEC and Sierra Club RFIs	0.30	1	B	\$ 350.00
MW	51415	5/6/2021	Updated discovery spreadsheet	0.40	1	B	\$ 145.00
MW	51415	5/7/2021	Updated discovery spreadsheet	0.40	1	B	\$ 145.00
MW	51415	5/10/2021	Updated discovery spreadsheet	0.30	1	B	\$ 145.00
MW	51415	5/12/2021	Updated discovery spreadsheet	0.30	1	B	\$ 145.00

EXHIBIT E

Sorted by Issue

MW	51415	5/13/2021	Updated discovery spreadsheet	0.60	1	B	\$ 145.00
MW	51415	5/19/2021	Updated Discovery Spreadsheet	0.50	1	B	\$ 145.00
MW	51415	5/22/2021	Update Discovery Spreadsheet	0.40	1	B	\$ 145.00
MW	51415	5/26/2021	Update Discovery Spreadsheet	0.30	1	B	\$ 145.00
MW	51415	5/30/2021	Update Discovery Spreadsheet	0.20	1	B	\$ 145.00
BJF	51415	10/16/2020	Draft suspension resolution and AIS including calculations of average bill impact of proposed rate increase	4.00	1	C	\$ 350.00
	51415	10/18/2020	Prepare memorandum and draft suspension resolutions re: SWEPCO rate filing package	5.30	1	C	\$ 485.00
BJF	51415	10/18/2020	Draft suspension resolution and AIS including calculations of average bill impact of proposed rate increase and correspond with A. Herrera re: same	5.50	1	C	\$ 350.00
ARH	51415	10/19/2020	Prepare for and attend meeting with CARD Steering Committee	1.50	1	C	\$ 485.00
ARH	51415	10/19/2020	Prepare memo to all CARD cities re: prior increases in rates and action needed on pending rate case	3.60	1	C	\$ 485.00
SH	51415	10/19/2020	Reviewed and edited CARD AIS/Resolution	0.50	1	C	\$ 250.00
SH	51415	10/22/2020	Drafted CARD MTI	0.60	1	C	\$ 250.00
LL	51415	10/22/2020	Prepare, format, file and serve on all parties CARD's Motion to Intervene	0.40	1	C	\$ 145.00
ARH	51415	10/27/2020	Various communications with CARD cities re: next steps/actions following SWEPCO's presentation to cities re: rate case	1.20	1	C	\$ 485.00
ARH	51415	10/28/2020	Various communications with CARD cities re: next steps/actions following SWEPCO's presentation to cities re: rate case	0.80	1	C	\$ 485.00
ARH	51415	11/5/2020	Various communications w/CARD cities re: suspension resolution	1.80	1	C	\$ 485.00
ARH	51415	11/6/2020	Various communications w/CARD cities re: resolution to intervene for non-orig. jurisdiction cities	1.20	1	C	\$ 485.00
SH	51415	11/10/2020	Reviewed TIEC's Proposed procedural schedule	0.80	1	C	\$ 250.00
ARH	51415	11/11/2020	Review and revise CARD's list of issues	0.80	1	C	\$ 485.00
BJF	51415	11/11/2020	Review parties' edits to proposed procedural schedule and correspond with A. Herrera and S. Herrera re: same	0.20	1	C	\$ 350.00
BJF	51415	11/11/2020	Revise list of issues	0.40	1	C	\$ 350.00
SH	51415	11/11/2020	Drafted comparison of CARD's proposed schedule w/ TIEC and SWEPCOs	1.30	1	C	\$ 250.00
KJN	51415	11/11/2020	Review draft preliminary issues and send edits to B. Foley.	0.70	1	C	\$ 270.00
BJF	51415	11/12/2020	Review parties' edits to proposed procedural schedule	0.20	1	C	\$ 350.00
SH	51415	11/12/2020	Communicated with Intervenor's RE Procedural Schedule	0.30	1	C	\$ 250.00
SH	51415	11/12/2020	Reviewed Staff's proposed edits to procedural schedule	0.60	1	C	\$ 250.00
SH	51415	11/12/2020	edits	0.30	1	C	\$ 250.00
LL	51415	11/12/2020	Prepare, format, file and serve on all parties CARD's List of Issues; Emails with L.Hogrewe regarding Confidential RFIs from Sierra Club	0.50	1	C	\$ 145.00
LL	51415	11/12/2020	Prepare additional protective order certs for filing	0.20	1	C	\$ 145.00

EXHIBIT E

Sorted by Issue

ARH	51415	11/13/2020	Prepare for and attend PHC	2.60	1	C	\$ 485.00
BJF	51415	11/13/2020	Review parties' lists of issues	0.40	1	C	\$ 350.00
SH	51415	11/13/2020	Prepared for PHC via Zoom	0.80	1	C	\$ 250.00
SH	51415	11/13/2020	Attended PHC via Zoom	0.60	1	C	\$ 250.00
SH	51415	11/13/2020	Communicated with ARH RE PHC	0.40	1	C	\$ 250.00
SH	51415	11/13/2020	Held zoom call with Intervenor RE PHC and Schedule	0.50	1	C	\$ 250.00
SH	51415	11/13/2020	Reviewed finalized proposed intervenor schedule	0.20	1	C	\$ 250.00
LL	51415	11/13/2020	Prepare, format, file and serve on all parties CARD's Protective Order Certifications	0.40	1	C	\$ 145.00
SH	51415	11/16/2020	Reviewed revised intervenor schedule reflecting SWEPCO edits	0.40	1	C	\$ 250.00
LL	51415	11/16/2020	Prepare format, file and serve on all parties CARD's additional Protective Order Certifications	0.30	1	C	\$ 145.00
BJF	51415	11/17/2020	Review parties' proposed changes to procedural schedule	0.20	1	C	\$ 350.00
SH	51415	11/17/2020	Reviewed SWEPCO's response to intervenor proposed schedule	0.30	1	C	\$ 250.00
SH	51415	11/17/2020	Reviewed updated agreed to schedule	0.40	1	C	\$ 250.00
SH	51415	11/18/2020	Reviewed updated agreed to schedule and agreed to motion	0.40	1	C	\$ 250.00
BJF	51415	11/30/2020	Review Sierra Club's motion to intervene	0.10	1	C	\$ 350.00
BJF	51415	12/1/2020	Review and assess SOAH Order No. 2 setting procedural schedule and denying CARD's motion to compel	0.10	1	C	\$ 350.00
BJF	51415	12/9/2020	Review appeal of and motion to consolidate re: municipal rate ordinances	0.10	1	C	\$ 350.00
BJF	51415	12/17/2020	Review Commissioner Bodkin memo re: preliminary order and monitor open meeting re: preliminary order	0.30	1	C	\$ 350.00
BJF	51415	12/21/2020	Review and assess SWEPCO appeals of municipal actions and motion to consolidate	0.40	1	C	\$ 350.00
LL	51415	12/22/2020	Prepare, format, file and serve on all parties CARD's Protective Order Certifications	0.40	1	C	\$ 145.00
LL	51415	12/29/2020	Prepare, format, file and serve on all parties CARD's Protective Order Certifications	0.40	1	C	\$ 145.00
BJF	51415	1/7/2021	Review SWEPCO's proof of notice	0.20	1	C	\$ 350.00
BJF	51415	1/21/2021	Review SWEPCO motion to consolidate and appeal of muni. actions	0.20	1	C	\$ 350.00
BJF	51415	1/22/2021	Draft denial resolution and AIS	2.40	1	C	\$ 350.00
ARH	51415	1/25/2021	Review and revise draft denial resolution and accompanying agenda-info sheet	1.20	1	C	\$ 485.00
BJF	51415	1/25/2021	Draft denial resolution and AIS	2.30	1	C	\$ 350.00
LL	51415	3/1/2021	Reviewed and updated case file	0.10	1	C	\$ 145.00
LL	51625	3/12/2021	Reviewed and updated case file	0.10	1	C	\$ 145.00
BJF	51415	3/19/2021	Correspond with M. Garrett re: PUC rate case filing requirements	0.30	1	C	\$ 350.00
LL	51415	3/30/2021	Prepare Norwood's HSPM envelopes for filing	0.80	1	C	\$ 145.00
SH	51415	5/11/2021	Communicated with parties re HOM procedures	0.10	1	C	\$ 250.00

EXHIBIT E

Sorted by Issue

ARH	51415	5/14/2021	Prepare procedural table for intervenor cross-x of SWEPCO rev req witnesses and communications with parties re: same	0.30	1	C	\$ 485.00
BJF	51415	5/14/2021	Draft Statement of Position	0.50	1	C	\$ 350.00
MW	51415	6/10/2021	Reviewed and updated case file	0.10	1	C	\$ 145.00
MW	51415	6/17/2021	Reviewed and updated case file	0.40	1	C	\$ 145.00
MW	51415	7/2/2021	Reviewed filings on PUC Interchange and update case file	0.50	1	C	\$ 145.00
MW	51415	7/7/2021	Reviewed filings on PUC Interchange and update case file	0.40	1	C	\$ 145.00
MW	51415	7/29/2021	Reviewed filings on PUC Interchange and update case file	0.30	1	C	\$ 145.00
MW	51415	8/29/2021	Reviewed filings on PUC Interchange and update case file	0.20	1	C	\$ 145.00
MW	51415	8/31/2021	Reviewed filings on PUC Interchange and update case file	0.20	1	C	\$ 145.00
BJF	51415	10/19/2020	Conduct research re: SWEPCO prior rate case revenue increases	1.10	1	D	\$ 350.00
KJN	51415	11/18/2020	Review schedules. Work on analysis.	1.20	1	D	\$ 270.00
KJN	51415	11/23/2020	Work on analysis and discovery.	0.50	1	D	\$ 270.00
KJN	51415	11/24/2020	Work on analysis and discovery.	0.40	1	D	\$ 270.00
KJN	51415	11/30/2020	Review responses to discovery. Work on analysis.	1.30	1	D	\$ 270.00
KJN	51415	12/1/2020	Review 45 day update.	0.80	1	D	\$ 270.00
SH	51415	12/8/2020	Reviewed Draft Preliminary Order	2.30	1	D	\$ 250.00
SH	51415	12/10/2020	Reviewed notes provided from consultants RE: impact of SWEPCO's decision to retire plants	1.10	1	D	\$ 250.00
SH	51415	12/16/2020	Reviewed Comm. Botkin's Memo RE: PO	0.50	1	D	\$ 250.00
SH	51415	12/17/2020	Reviewed PO	1.20	1	D	\$ 250.00
KJN	51415	12/28/2020	Review filing for fuel costs.	1.50	1	D	\$ 270.00
BJF	51415	1/27/2021	Research precedent on case issues	1.20	1	D	\$ 350.00
SH	51415	2/10/2021	Communicated with CARD witnesses RE: issues/SWEPCO testimonies	0.30	1	D	\$ 250.00
SH	51415	2/10/2021	Drafted table RE CARD witnesses issues	0.40	1	D	\$ 250.00
BJF	51415	2/12/2021	Conduct research re: DN 46449 appeal issues and TCRF issues and correspond with S. Norwood	0.80	1	D	\$ 350.00
SH	51415	3/2/2021	Reviewed Direct testimony RE: Cost Allocation	3.20	1	D	\$ 250.00
DG	51415	11/05/20	Review application, testimony, exhibits and workpapers	0.40	1	D	\$ 200.00
DG	51415	11/10/20	Review application, testimony, exhibits and workpapers	0.50	1	D	\$ 200.00
DG	51415	11/12/20	Review application, testimony, exhibits and workpapers	0.60	1	D	\$ 200.00
SH	51415	3/24/2021	Reviewed relied upon testimony and sources RE CARD Direct	2.30	1	E	\$ 250.00
SH	51415	3/26/2021	Communicated with CARD team RE: HS/Confidential treatment in direct	0.30	1	E	\$ 250.00
SH	51415	3/26/2021	Reviewed and edited K. Nalepa Direct	0.60	1	E	\$ 250.00
BJF	51415	3/28/2021	Review and revise K. Nalepa direct testimony	0.20	1	E	\$ 350.00
SH	51415	3/28/2021	Communicated with CARD team RE: direct testimonies	1.50	1	E	\$ 250.00
MW	51415	3/28/2021	Prepared Direct Testimony & Exhibits of J. Randall Woolridge	0.60	1	E	\$ 145.00

EXHIBIT E

Sorted by Issue

MW	51415	3/28/2021	Prepared Direct Testimony & Exhibits of Scott Norwood	0.50	1	E	\$ 145.00
MW	51415	3/28/2021	Prepared Direct Testimony of Karl Nalepa	0.50	1	E	\$ 145.00
ARH	51415	3/29/2021	Final review/overview of CARD's direct testimonies	1.60	1	E	\$ 485.00
SH	51415	3/29/2021	Reviewed and edited K. Nalepa Direct and COS Model testimony	0.50	1	E	\$ 250.00
LL	51415	3/31/2021	Prepare, file and serve direct testimony, attachments, and workpapers of Norwood, Nalepa, Woolridge, D.Garrett, and M.Garrett; Burn CD's containing workpapers	0.50	1	E	\$ 145.00
CW	51415	4/7/2021	Review attachments and additional information for testimony;	0.80	1	E	\$ 550.00
CW	51415	4/8/2021	Finalize review of additional expenses and update testimony accordingly	1.50	1	E	\$ 550.00
LL	51415	5/14/2021	Prepare, format, file and serve on all parties CARD's Statement of Position	0.30	1	E	\$ 145.00
LL	51415	6/18/2021	Prepare, format, file and serve on all parties CARD's Errata to J. Randall Woolridge Testimony	0.90	1	E	\$ 145.00
SH	51415	4/26/2021	Communicated with Intervenors and Staff RE pre-settlement conf call	0.80	1	F	\$ 250.00
SH	51415	4/26/2021	Communicated with CARD consultants re potential adjustments for settlement	0.40	1	F	\$ 250.00
SH	51415	4/26/2021	Reviewed and annotated parties direct/rebuttal/cross testimonies in prep for settlement call	2.00	1	F	\$ 250.00
ARH	51415	4/28/2021	Prepare for settlement meeting	2.30	1	F	\$ 485.00
BJF	51415	4/28/2021	Prepare for and participate in conference call re: settlement	2.00	1	F	\$ 350.00
SH	51415	4/28/2021	Reviewed CARD consultant's proposed adjustments and comments re settlement	1.30	1	F	\$ 250.00
ARH	51415	4/29/2021	Continue preparing for settlement meeting	1.80	1	F	\$ 485.00
ARH	51415	4/29/2021	Attend settlement meeting w/intervenors	1.00	1	F	\$ 485.00
ARH	51415	4/29/2021	Assess settlement options/outcomes	1.90	1	F	\$ 485.00
BJF	51415	4/29/2021	Prepare for and participate in multiple conference calls re: settlement	2.00	1	F	\$ 350.00
SH	51415	4/29/2021	Prep for call with Intervenors and Staff	2.50	1	F	\$ 250.00
SH	51415	4/29/2021	Call with Intervenors and Staff RE: settlement	1.00	1	F	\$ 250.00
SH	51415	4/29/2021	Reviewed Baird's summary of intervenor/Staff adjustments vs. ARH's draft	0.10	1	F	\$ 250.00
ARH	51415	4/30/2021	Prepare for and attend settlement talks w/SWEPCO and Intervenors & Staff and follow-up communications re: same	3.20	1	F	\$ 485.00
SH	51415	4/30/2021	Prep for call with SWEPCO RE Settlement	0.20	1	F	\$ 250.00
SH	51415	4/30/2021	Call with SWEPCO RE Settlement	0.09	1	F	\$ 250.00
SH	51415	4/30/2021	Call with Intervenors	0.08	1	F	\$ 250.00
ARH	51415	5/3/2021	Assessment of SWEPCO's settlement offer and communications w/various parties and experts re: potential counter offers	5.10	1	F	\$ 485.00
ARH	51415	5/3/2021	Attend settlement meeting w/Intervenors & Staf Only and post-conference meeting	1.00	1	F	\$ 485.00
BJF	51415	5/3/2021	Prepare for and participate in multiple conference calls re: settlement	2.40	1	F	\$ 350.00
SH	51415	5/3/2021	Attended Zoom Call RE Settlement	0.08	1	F	\$ 250.00

EXHIBIT E

Sorted by Issue

SH	51415	5/3/2021	CARD only de-brief RE Settlement Zoom Call	0.06	1	F	\$ 250.00
SH	51415	5/3/2021	Prep for Zoom Call RE Settlement	0.10	1	F	\$ 250.00
ARH	51415	5/4/2021	Continue assessment of SWEPCO's settlement offer and communications w/various parties and experts re: potential counter offers	2.60	1	F	\$ 485.00
ARH	51415	5/4/2021	Various communications w/CARD cities re: settlement offers under consideration	1.30	1	F	\$ 485.00
ARH	51415	5/4/2021	Review various revenue distribution scenarios at varying increases in revenue	2.90	1	F	\$ 485.00
ARH	51415	5/5/2021	Continue assessment of SWEPCO's settlement offer and communications w/various parties and experts re: potential counter offers	2.90	1	F	\$ 485.00
ARH	51415	5/5/2021	Various communications w/CARD cities re: settlement offers under consideration	0.90	1	F	\$ 485.00
SH	51415	5/5/2021	Reviewed updated Intervenor/Staff term sheet	0.05	1	F	\$ 250.00
ARH	51415	5/7/2021	Continue assessment of SWEPCO's settlement counter offer of 5/7/21 and communications w/various parties and experts re: potential counter offers	2.60	1	F	\$ 485.00
ARH	51415	5/7/2021	Attend conference w/SWEPCO and other parties re: SWEPCO's settlement counter offer of 5/7/21	0.70	1	F	\$ 485.00
BJF	51415	5/7/2021	Participate in multiple conference calls re: settlement	0.80	1	F	\$ 350.00
SH	51415	5/7/2021	Attended Settlement Call with Intervenors, Staff, and SWEPCO	0.08	1	F	\$ 250.00
SH	51415	5/7/2021	Post Call with Intervenors and Staff	0.05	1	F	\$ 250.00
SH	51415	5/7/2021	Prep for Call with Company RE Settlement	0.20	1	F	\$ 250.00
ARH	51415	5/12/2021	Review/revise latest potential counter offer to SWEPCO's 5/7/21 settlement offer	1.30	1	F	\$ 485.00
ARH	51415	5/12/2021	Attend settlement conference w/Intervenors & Staff	0.60	1	F	\$ 485.00
SH	51415	5/12/2021	Reviewd updated settlement offer from Intervenors/Staff	0.05	1	F	\$ 250.00
SH	51415	5/13/2021	Prep for call with intervenoros	0.08	1	F	\$ 250.00
SH	51415	5/13/2021	Call with Intervenors RE settlement	0.08	1	F	\$ 250.00
ARH	51415	5/14/2021	Prep for settlement conference w/SWEPCO, Intervenors & Staff	0.70	1	F	\$ 485.00
ARH	51415	5/14/2021	Attend settlement conference w/SWEPCO, Intervenors & Staff	0.80	1	F	\$ 485.00
ARH	51415	5/16/2021	Prep for settlement conference w/SWEPCO, Intervenors & Staff	0.40	1	F	\$ 485.00
ARH	51415	5/16/2021	Attend settlement conference w/SWEPCO, Intervenors & Staff	1.20	1	F	\$ 485.00
BJF	51415	5/16/2021	Review and assess settlement offer	0.50	1	F	\$ 350.00
SH	51415	5/16/2021	Settlement Call	0.20	1	F	\$ 250.00
SH	51415	5/16/2021	De-briefed Settlement call and strategy moving forward with CARD only team	0.20	1	F	\$ 250.00
ARH	51415	5/17/2021	Prep for settlement conference w/SWEPCO, Intervenors & Staff	0.80	1	F	\$ 485.00
ARH	51415	5/17/2021	Attend settlement conference w/SWEPCO, Intervenors & Staff	0.60	1	F	\$ 485.00
ARH	51415	5/17/2021	Review of SWEPCO's settlement offer of 5/17/21 and various communications re: same	2.40	1	F	\$ 485.00

EXHIBIT E

Sorted by Issue

ARH	51415	5/19/2021	Review of SWEPCO's settlement offer of 5/18/21(8:23PM) and various communications re: same	1.20	1	F	\$ 485.00
ARH	51415	5/19/2021	Research re: post-TY adjustments to reduce rate base	1.40	1	F	\$ 485.00
SH	51415	5/19/2021	Attended HOM	1.00	1	F	\$ 250.00
ARH	51415	6/1/2021	Continue preparing initial post-hearing brief	5.10	1	F	\$ 485.00
ARH	51415	6/2/2021	Continue preparing initial post-hearing brief	3.20	1	F	\$ 485.00
ARH	51415	6/14/2021	Continue preparing initial post-hearing brief-Review and Revise draft of brief re: other revenue requirement issues	0.32	1	F	\$ 485.00
ARH	51415	6/16/2021	Final overview of final draft of initial post-hearing brief	2.10	1	F	\$ 485.00
BJF	51415	3/31/2021	Review intervenor direct testimony	4.00	1	G	\$ 350.00
ARH	51415	4/1/2021	testimonies	3.20	1	G	\$ 485.00
BJF	51415	4/2/2021	Review intervenor direct testimony	1.50	1	G	\$ 350.00
ARH	51415	4/7/2021	Preliminary overview of Staff direct testimony	1.60	1	G	\$ 485.00
BJF	51415	4/7/2021	Review Staff direct testimony and schedules	1.50	1	G	\$ 350.00
BJF	51415	4/8/2021	Review Staff direct testimony and schedules	1.20	1	G	\$ 350.00
SH	51415	4/14/2021	Reviewed Baird direct RE interevidor directs	2.50	1	G	\$ 250.00
BJF	51415	4/21/2021	Review intervenor and Staff testimony	2.20	1	G	\$ 350.00
BJF	51415	4/22/2021	Review rebuttal and cross-rebuttal testimonies	2.00	1	G	\$ 350.00
ARH	51415	4/23/2021	Preliminary review of rebuttal/cross-rebuttal testimony	3.20	1	G	\$ 485.00
BJF	51415	4/25/2021	Review rebuttal and cross-rebuttal testimony	3.00	1	G	\$ 350.00
BJF	51415	4/26/2021	Review rebuttal and cross-rebuttal testimony	2.00	1	G	\$ 350.00
SH	51415	4/26/2021	Reviewed and annotated parties direct/rebuttal/cross testimonies in prep for settlement call	1.90	1	G	\$ 250.00
SH	51415	4/27/2021	Continued review of CARD cross-rebuttal testimony, schedules, and WPs	0.60	1	G	\$ 250.00
DG	51415	11/05/20	Review application, testimony, exhibits and workpapers	0.40	1	G	\$ 200.00
DG	51415	11/10/20	Review application, testimony, exhibits and workpapers	0.50	1	G	\$ 200.00
DG	51415	11/12/20	Review application, testimony, exhibits and workpapers	0.60	1	G	\$ 200.00
SH	51415	5/11/2021	Communicated with parties re HOM procedures	0.10	1	H	\$ 250.00
ARH	51415	5/14/2021	Prepare procedural table for intervenor cross-x of SWEPCO rev req witnesses and communications with parties re: same	0.30	1	H	\$ 485.00
MW	51415	5/15/2021	Hearing Preparations	7.00	1	H	\$ 145.00
LL	51415	5/16/2021	Prepare hearing exhibits	4.60	1	H	\$ 145.00
MW	51415	5/16/2021	Hearing Preparations	12.00	1	H	\$ 145.00
LL	51415	5/17/2021	Prepare and print hearing exhibit for ALJs, Appeals, Court Reporter and attorneys	4.00	1	H	\$ 145.00
MW	51415	5/17/2021	Hearing Preparations	1.50	1	H	\$ 145.00
LL	51415	5/18/2021	Assemble hearings binders for attorneys, and delivery to ALJs and Appeals, upload to iManage	2.10	1	H	\$ 145.00

EXHIBIT E

LL	51415	5/18/2021	Prepare, format, file and serve on all parties, CARD's Witness and Exhibit List	0.70	1	H	\$ 145.00
LL	51415	5/18/2021	Prepare and deliver hearing exhibits and flash drive to Kennedy Reporting	1.10	1	H	\$ 145.00
ARH	51415	5/19/2021	Attend HOM	0.87	1	H	\$ 485.00
BJF	51415	5/19/2021	Appear at HOM via Zoom	7.50	1	H	\$ 350.00
MW	51415	5/19/2021	Hearing Preparations	1.50	1	H	\$ 145.00
BJF	51415	5/20/2021	Appear at HOM via Zoom	7.50	1	H	\$ 350.00
SH	51415	5/20/2021	Attended HOM	1.20	1	H	\$ 250.00
LL	51415	5/20/2021	Added new exhibits, updated exhibit list, uploaded to iManage system, and emailed parties	0.50	1	H	\$ 145.00
BJF	51415	5/21/2021	Appear at HOM via Zoom	2.50	1	H	\$ 350.00
SH	51415	5/21/2021	Prepared CARD Exh. For Cross-X	0.06	1	H	\$ 250.00
SH	51415	5/21/2021	Attended HOM	1.00	1	H	\$ 250.00
LL	51415	5/21/2021	Prepare additional hearing exhibits, update hearing exhibit list, distribute to parties	1.10	1	H	\$ 145.00
MW	51415	5/22/2021	Update Hearing Exhibits from Parties	0.60	1	H	\$ 145.00
LL	51415	5/23/2021	Prepare additional hearing exhibits, update hearing exhibit list, distribute to parties	0.30	1	H	\$ 145.00
BJF	51415	5/24/2021	Appear at HOM via Zoom	4.50	1	H	\$ 350.00
SH	51415	5/24/2021	Attended HOM	0.80	1	H	\$ 250.00
BJF	51415	5/25/2021	Appear at HOM via Zoom	5.30	1	H	\$ 350.00
LL	51415	5/25/2021	Prepare additional hearing exhibits, update hearing exhibit list, distribute to parties	0.30	1	H	\$ 145.00
MW	51415	5/25/2021	Hearing Preparations	1.00	1	H	\$ 145.00
BJF	51415	5/26/2021	Appear at HOM via Zoom	3.50	1	H	\$ 350.00
MW	51415	5/26/2021	Update Hearing Exhibits from Parties	0.50	1	H	\$ 145.00
LL	51415	5/27/2021	Receive, download, convert, save and send to attorneys HOM Transcripts	0.90	1	H	\$ 145.00
MW	51415	5/30/2021	Update Hearing Exhibits from Parties	0.40	1	H	\$ 145.00
LL	51415	6/3/2021	Prepare exhibits and updated flash drive for Kennedy Reporting	0.40	1	H	\$ 145.00
LL	51415	6/4/2021	Deliver exhibits and updated flash drive to Kennedy Reporting	0.50	1	H	\$ 145.00
SH	51415	5/27/2021	Drafted table RE briefing outline and PO RE CARD arguments	0.20	1	I	\$ 250.00
SH	51415	5/27/2021	Drafted preliminary outline for CARD brief RR issue	0.20	1	I	\$ 250.00
SH	51415	6/13/2021	Reviewed and edited draft version of brief	0.40	1	I	\$ 250.00
SH	51415	6/13/2021	Incorporated cites to draft version of brief	0.30	1	I	\$ 250.00
SH	51415	6/15/2021	Reviewed and edited complete initial brief draft	0.40	1	I	\$ 250.00
SH	51415	6/16/2021	Reviewed and edited Initial Brief draft with all CARD issues 2nd Draft	0.50	1	I	\$ 250.00
SH	51415	6/16/2021	Reviewed and edited Initial Brief Draft with 3rd round of CARD edits	0.20	1	I	\$ 250.00
SH	51415	6/16/2021	Reviewed and edited Initial Brief Draft with 4th Round or CARD Edits	0.08	1	I	\$ 250.00
SH	51415	6/16/2021	Reviewed and edited Initial Brief Draft with 5th Round or CARD edits	0.09	1	I	\$ 250.00

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Sorted by Issue

SH	51415	6/16/2021	Reviewed and edited Initial Brief Draft with 6th Round of CARD Edits	0.08	1	I	\$ 250.00
LL	51415	6/16/2021	Format Initial Brief	3.20	1	I	\$ 145.00
MW	51415	6/16/2021	Prepared CARD's Initial Post Hearing Brief	7.00	1	I	\$ 145.00
SH	51415	6/17/2021	Final Review before filing of Initial Brief	0.11	1	I	\$ 250.00
LL	51415	6/17/2021	Prepare, format, file and serve on all parties CARD's Initial Post-Hearing Brief	1.10	1	I	\$ 145.00
MW	51415	6/17/2021	Prepared CARD's Initial Post Hearing Brief	0.70	1	I	\$ 145.00
ARH	51415	6/18/2021	Preliminary overview of SWEPCO and Intervenor's Initial Post-Hearing Briefs	1.60	1	I	\$ 485.00
SH	51415	6/28/2021	Reviewed and edited CARD first draft Reply Brief	0.23	1	I	\$ 250.00
SH	51415	6/29/2021	Reviewed and edited CARD's Reply Brief Final Drafts	0.44	1	I	\$ 250.00
SH	51415	6/29/2021	Conducted research RE missing citations for Reply Brief	0.16	1	I	\$ 250.00
SH	51415	6/29/2021	Drafted preliminary FOF/COL	0.13	1	I	\$ 250.00
MW	51415	6/29/2021	Prepared Reply Brief	2.10	1	I	\$ 145.00
ARH	51415	6/30/2021	Review and revise CARD's proposed FOF/COLs (overview of all issues)	4.30	1	I	\$ 485.00
ARH	51415	6/30/2021	Final overview of final draft of reply brief	0.80	1	I	\$ 485.00
SH	51415	6/30/2021	Drafted FOF/COL	0.33	1	I	\$ 250.00
SH	51415	6/30/2021	Reviewed and edited CARD's FOF/COL	0.18	1	I	\$ 250.00
SH	51415	6/30/2021	Reviewed and edited CARD Reply Brief Final Drafts	0.21	1	I	\$ 250.00
SH	51415	6/30/2021	Reviewed and edited FOF/COL Final Drafts	0.08	1	I	\$ 250.00
MW	51415	6/30/2021	Prepared Reply Brief	3.90	1	I	\$ 145.00
BJF	51415	7/1/2021	Review parties' reply briefs	2.10	1	I	\$ 350.00
LL	51415	7/1/2021	Prepared, format, file and serve on all parties CARD's Reply Brief	2.10	1	I	\$ 145.00
LL	51415	7/1/2021	Prepared, format, file and serve on all parties CARD FoF and CoL	1.30	1	I	\$ 145.00
MW	51415	7/1/2021	Prepared Reply Brief and Findings of Fact & Conclusions of Law	2.00	1	I	\$ 145.00
LL	51415	7/27/2021	Prepare, format, file and serve on all parties CARD's Supplemental Statement of Position	0.20	1	I	\$ 145.00
ARH	51415	8/27/2021	Preliminary review of Proposal for Decision	1.70	1	J	\$ 485.00
SH	51415	8/27/2021	Reviewed ALJ's PFD	2.10	1	J	\$ 250.00
SH	51415	8/27/2021	Communicated with ARH RE PFD	0.30	1	J	\$ 250.00
ARH	51415	8/30/2021	Continue review of Proposal for Decision	2.30	1	J	\$ 485.00
ARH	51415	8/31/2021	Preliminary outline of potential exceptions to PFD	1.80	1	J	\$ 485.00
BJF	51415	10/20/2020	Review application, direct testimony and supporting schedules re: accounting	1.00	2	A	\$ 350.00
SN	51415	10/22/2020	Reviewed SWEPCO testimony; worked on RFIs	1.20	2	A	\$ 220.00
SN	51415	10/23/2020	Reviewed SWEPCO testimony and prior orders	1.10	2	A	\$ 220.00
BJF	51415	10/26/2020	Review application, direct testimony and supporting schedules and conduct relevant research re: system reliability and vegetation management issues	1.20	2	A	\$ 350.00
ARH	51415	10/28/2020	Review McMahon's testimony re: Generation O&M and related potential discovery dispute re: plans for environmental compliance	0.80	2	A	\$ 485.00
SN	51415	10/28/2020	Reviewed SWEPCO testimony on Dolet Hills	0.80	2	A	\$ 220.00

EXHIBIT E

Sorted by Issue

SN	51415	10/29/2020	Reviewed SWEPCO testimony on plant operations and expenses	1.00	2	A	\$ 220.00
BJF	51415	10/30/2020	Review application, direct testimony and supporting schedules and conduct relevant research re: SPP and generation issues	0.80	2	A	\$ 350.00
SN	51415	11/2/2020	Reviewed Dolet Hills retirement issues and RFIs	2.50	2	A	\$ 220.00
SN	51415	11/4/2020	Reviewed allocation of Turk merchant costs	2.30	2	A	\$ 220.00
SN	51415	11/17/2020	Reviewed SWEPCO coal inventory levels and RFIs	2.00	2	A	\$ 220.00
SN	51415	11/20/2020	Reviewed SWEPCO RFI responses; reviewed economic viability data and plant operating costs	1.80	2	A	\$ 220.00
BJF	51415	11/24/2020	Review application, direct testimony and supporting schedules and conduct relevant research re: affiliates and generation	1.30	2	A	\$ 350.00
SN	51415	11/24/2020	Reviewed plant operating costs; reviewed RFIs; reviewed SWEPCO purchased capacity issues	1.70	2	A	\$ 220.00
ARH	51415	12/14/2020	Review Brice, McMahon, & Baird re: treatment of Dolet Hills retirement	2.20	2	A	\$ 485.00
ARH	51415	2/15/2021	Review various SWEPCO responses to discovery (CARD 1st-PPA Cap costs and related direct testimony)	1.30	2	A	\$ 485.00
ARH	51415	2/16/2021	Review various SWEPCO responses to discovery (CARD 2nd-Plant Cap Factors and related direct testimony)	1.40	2	A	\$ 485.00
ARH	51415	2/17/2021	Review various SWEPCO responses to discovery (CARD 2nd-New Cap Additions and related direct testimony)	1.40	2	A	\$ 485.00
ARH	51415	2/18/2021	Review various SWEPCO responses to discovery (CARD 2nd-system reliability/interruptions and related direct testimony)	3.90	2	A	\$ 485.00
SN	51415	10/22/2020	Worked on RFIs	1.20	2	B	\$ 220.00
BJF	51415	10/23/2020	Review RFIs re: generation and vegetation management	0.30	2	B	\$ 350.00
SH	51415	10/23/2020	Reviewed S. Norwood RFI Set 1	0.50	2	B	\$ 250.00
SN	51415	10/23/2020	Drafted RFIs	1.10	2	B	\$ 220.00
SH	51415	10/26/2020	Reviewed and edited CARD RFI No. 2	0.60	2	B	\$ 250.00
SH	51415	10/26/2020	Communicated with SWEPCO Counsel RE: RFI Clarification	0.40	2	B	\$ 250.00
SH	51415	10/26/2020	Communicated with CARD consultant RE: RFI clarification	0.80	2	B	\$ 250.00
SH	51415	10/27/2020	Communicated with SWEPCO Counsel RE: RFI Dispute	0.30	2	B	\$ 250.00
ARH	51415	10/28/2020	Review McMahon's testimony re: Generation O&M and related potential discovery dispute re: plans for environmental compliance	0.80	2	B	\$ 485.00
SH	51415	10/28/2020	Communicated with SWEPCO Counsel RE: CARD No. 1-13	0.60	2	B	\$ 250.00
SH	51415	10/28/2020	Communicated with S. Norwood RE: CARD 1-13	0.70	2	B	\$ 250.00
SH	51415	10/28/2020	Zoom call with ARH RE: SWEPCO dispute over CARD 1-13	1.00	2	B	\$ 250.00
SN	51415	10/28/2020	Reviewed SWEPCO testimony on Dolet Hills	0.80	2	B	\$ 220.00
ARH	51415	10/29/2020	Discovery issue: review/assess validity of SWEPCO's potential objection to CARD RFI 1-13 re: planned enviro projects	1.00	2	B	\$ 485.00

EXHIBIT E

Sorted by Issue

SH	51415	10/29/2020	Communicated with ARH & S. Norwood RE: SWEPCO's cont'd issue with CARD 1-13	0.50	2	B	\$ 250.00
SH	51415	10/29/2020	Reviewed McMahon direct testimony RE: SWEPCO issue with CARD 1-13	1.10	2	B	\$ 250.00
SH	51415	10/29/2020	Communicated with SWEPCO Counsel RE: CARD 1-13	0.70	2	B	\$ 250.00
SH	51415	10/30/2020	Communicated with SWEPCO Counsel RE pending objection to CARD 1-13	0.20	2	B	\$ 250.00
SH	51415	11/4/2020	Drafted Motion to Compel RE CARD 1-13	3.80	2	B	\$ 250.00
SH	51415	11/5/2020	Continued drafting MTC RE CARD 1-13	2.70	2	B	\$ 250.00
SH	51415	11/6/2020	Reviewed and edited MTC RE CARD 1-13	1.00	2	B	\$ 250.00
SH	51415	11/9/2020	Finalized edits RE MTC before filing	0.30	2	B	\$ 250.00
SH	51415	11/11/2020	Communicated with SWEPCO Counsel RE CARD RFI 1-21	0.30	2	B	\$ 250.00
SH	51415	11/11/2020	Reviewed CARD RFIs and Communicated w/ S. Norwood RE Clarification	0.90	2	B	\$ 250.00
BJF	51415	11/12/2020	Review Sierra Club, TIEC and OPUC RFIs re: generation	0.20	2	B	\$ 350.00
SH	51415	11/12/2020	Communicated with SWEPCO Counsel RE CARD RFIs	0.30	2	B	\$ 250.00
BJF	51415	11/13/2020	Review responses to CARD RFIs re: generation	1.00	2	B	\$ 350.00
BJF	51415	11/16/2020	Review responses to RFIs re: generation (0.3)	0.30	2	B	\$ 350.00
BJF	51415	11/17/2020	Review responses to RFIs re: generation; transmission and distribution assets and vegetation management	0.70	2	B	\$ 350.00
BJF	51415	11/17/2020	Review and assess SWEPCO's response to CARD's motion to compel response to CARD RFI 1-13	0.20	2	B	\$ 350.00
SN	51415	11/20/2020	Reviewed SWEPCO RFI responses; reviewed economic viability data and plant operating costs	1.70	2	B	\$ 220.00
BJF	51415	11/24/2020	Review OPUC and Staff RFIs re: incentive compensation	0.10	2	B	\$ 350.00
BJF	51415	11/24/2020	Review responses to RFIs re: incentive compensation	0.20	2	B	\$ 350.00
SN	51415	12/7/2020	Reviewed SWEPCO RFI responses	1.30	2	B	\$ 220.00
SN	51415	12/10/2020	Reviewed coal & lignite unit performance issues	3.30	2	B	\$ 220.00
BJF	51415	12/14/2020	Review responses to Sierra Club RFIs	0.30	2	B	\$ 350.00
BJF	51415	12/14/2020	Review Sierra Club RFIs re: generation	0.10	2	B	\$ 350.00
SN	51415	12/16/2020	Reviewed RFI responses; reviewed previous orders and testimony on lignite unit performance	2.80	2	B	\$ 220.00
BJF	51415	12/18/2020	Review OPUC RFIs re: generation	0.10	2	B	\$ 350.00
BJF	51415	12/22/2020	Review responses to OPUC RFIs re: payroll and incentive comp.	0.30	2	B	\$ 350.00
SN	51415	1/11/2021	Reviewed SWEPCO testimony and purchased power schedules; reviewed production capital additions	1.30	2	B	\$ 220.00
MG	51415	1/12/2021	Work on rate base issues	4.00	2	B	\$ 250.00
SN	51415	1/15/2021	Reviewed lignite unit performance; reviewed imputed capacity value for renewable PPAs and SWEPCO capacity requirements	1.00	2	B	\$ 220.00
SN	51415	1/20/2021	Reviewed Dolet Hills & Pirkey early retirement issues	2.30	2	B	\$ 220.00
BJF	51415	1/26/2021	Review TIEC RFIs re: SPP issues	0.10	2	B	\$ 350.00

EXHIBIT E

Sorted by Issue

BJF	51415	1/27/2021	Review Staff RFIs re: generation	0.10	2	B	\$ 350.00
BJF	51415	1/29/2021	Review CARD RFIs re: depreciation	0.20	2	B	\$ 350.00
SN	51415	2/2/2021	Reviewed SWEPCO RFI responses	0.70	2	B	\$ 220.00
SN	51415	2/8/2021	Reviewed SWEPCO RFIs; worked on RFIs	0.90	2	B	\$ 220.00
SN	51415	2/9/2021	Drafted RFIs; reviewed SWEPCO testimony	1.20	2	B	\$ 220.00
SH	51415	2/10/2021	Reviewed S. Norwood RFI Draft	0.70	2	B	\$ 250.00
SN	51415	2/10/2021	Reviewed SWEPCO RFI responses	1.00	2	B	\$ 220.00
BJF	51415	2/11/2021	Review and revise RFIs and correspond with S. Norwood	0.70	2	B	\$ 350.00
BJF	51415	2/11/2021	Review responses to CARD RFIs re: generation and discuss with S. Norwood; confer with P. Pearsall re: same	0.50	2	B	\$ 350.00
SN	51415	2/11/2021	Reviewed RFI responses and testimony	1.10	2	B	\$ 220.00
SN	51415	2/12/2021	Reviewed RFI responses on plant viability	3.00	2	B	\$ 220.00
ARH	51415	2/15/2021	Review various SWEPCO responses to discovery (CARD 1st-PPA Cap costs and related direct testimony)	1.30	2	B	\$ 485.00
ARH	51415	2/16/2021	Review various SWEPCO responses to discovery (CARD 2nd-Plant Cap Factors and related direct testimony)	1.40	2	B	\$ 485.00
ARH	51415	2/17/2021	Review various SWEPCO responses to discovery (CARD 2nd-New Cap Addtns and related direct testimony)	1.40	2	B	\$ 485.00
ARH	51415	2/17/2021	Review various SWEPCO responses to discovery (CARD 2nd-system reliabilty/interruptions and related direct testimony)	1.30	2	B	\$ 485.00
BJF	51415	2/17/2021	Review TIEC RFIs re: Welsh Unit 2 issues	0.10	2	B	\$ 350.00
BJF	51415	2/18/2021	Review RFI responses re: generation and consult with S. Norwood	0.80	2	B	\$ 350.00
SH	51415	2/19/2021	Reviewed updated Discovery requests from Sierra Club	0.50	2	B	\$ 250.00
BJF	51415	2/22/2021	Review OPUC RFIs re: generation, responses to Staff RFIs re: generation, and CARD RFIs re: and generation	0.30	2	B	\$ 350.00
BJF	51415	2/25/2021	Correspond with P. Pearsall and S. Norwood re: CARD RFIs	0.30	2	B	\$ 350.00
BJF	51415	2/25/2021	Review OPUC RFIs re: generation, Sierra Club RFIs re: generation, ETEC RFIs re: generation, Sierra Club RFIs re: generation	0.60	2	B	\$ 350.00
SN	51415	2/26/2021	Reviewed RFI responses	1.40	2	B	\$ 220.00
BJF	51415	3/1/2021	Review TIEC RFIs re: generation; responses to CARD RFIs re: generation	1.20	2	B	\$ 350.00
ARH	51415	3/2/2021	Review SWEPCO response to CARD 7th RFIs (plant capacity & retirements and purchased power and cost of production, including Ancillary Svcs/Brice; McMahon; Mertz; Baird) and Supp Resp to CARD 2nd RFIs (econ studies of operating gen units & jurisdictional allocation of Distribn Accts/Brice/McMahon)	1.60	2	B	\$ 485.00

EXHIBIT E

Sorted by Issue

SN	51415	3/2/2021	Reviewed SWEPCO RFI responses	0.70	2	B	\$ 220.00
ARH	51415	3/3/2021	Review SWEPCO response to Staff 12th RFIs (incentive comp/outside services/Dolet Hills impact/Baird; Carlin; Seidel)	0.24	2	B	\$ 485.00
BJF	51415	3/4/2021	Correspond with S. Norwood re: RFI responses re: generation issues	0.50	2	B	\$ 350.00
ARH	51415	3/8/2021	Review Eastman Chem Co's 1st RFIs to SWEPCO, Nucor's 5th RFI to SWEPCO, and SWEPCO's Resp to Staff 9th RFIs (variety of topics including rate base, O&M, taxes, NOLs / Hodgson; Frantz; Baird)	0.70	2	B	\$ 485.00
BJF	51415	3/8/2021	Prepare RFIs re: generation issues	0.20	2	B	\$ 350.00
SN	51415	3/8/2021	Reviewed SWEPCO RFIs	0.50	2	B	\$ 220.00
BJF	51415	3/9/2021	Prepare RFIs re: generation	0.20	2	B	\$ 350.00
ARH	51415	3/13/2021	Review SWEPCO Resp to ETEC/NTEC's 1st RFI (various accounting issues / Baird/Hawkins/Cash) and Sierra Club's 2nd RFI (valuation/analysis of coal plants vs. alternatives including capital costs and O&M & retirements / Baird; McMahon; Cash; Mertz; Brice; Jeffries; Aaron)	1.15	2	B	\$ 485.00
ARH	51415	3/15/2021	Review SWEPCO Resp to Sierra Club's 3rd RFI (valuation/analysis of coal plants vs. alternatives including capital costs and O&M and pricing of alternate energy/power / Baird; McMahon/Brice)	1.40	2	B	\$ 485.00
ARH	51415	3/18/2021	Review SWEPCO Resp to TIEC 9th RFI (imputed/accredited capacity re: wind sources / Mertz)	0.80	2	B	\$ 485.00
ARH	51415	3/18/2021	Review SWEPCO response to Sierra Club's 4th RFI	0.40	2	B	\$ 485.00
ARH	51415	3/18/2021	Review SWEPCO response to TIEC's 10th RFI	0.20	2	B	\$ 485.00
BJF	51415	3/18/2021	Review responses to TIEC RFIs re: generation; responses to OPUC RFIs re: generation; responses to Sierra Club RFIs re: generation; responses to ETEC RFIs re: generation; Sierra Club RFIs re: generation	0.80	2	B	\$ 350.00
BJF	51415	3/22/2021	Review Sierra Club RFIs re: generation	0.10	2	B	\$ 350.00
ARH	51415	3/29/2021	Review SWEPCO Resp to CARD 9th RFI (variety of rev req issues/plant additions/retirements / McMahon; Baird; Smith); Eastman Chem Co's 1st RFI (cost allocation / Aaron); ETSWD Co. 4th RFI (cost allocation/ OATT revenue / Brice; Aaron; Coffey; Jackson); TIEC 11th RFI (cost allocation)	1.05	2	B	\$ 485.00
BJF	51415	3/31/2021	Review RFI responses re: generation	0.40	2	B	\$ 350.00
ARH	51415	4/8/2021	Review Sierra Club's responses to SWEPCO First RFI	0.20	2	B	\$ 485.00
SH	51415	4/9/2021	Review discovery responses RE: intervenor/Staff RFIs to SWEPCO	1.90	2	B	\$ 250.00
SN	51415	4/14/2021	Reviewed TIEC imputed capacity testimony	0.90	2	B	\$ 220.00
SH	51415	4/16/2021	Reviewed discovery response RE SWEPCO RFI to CARD	0.50	2	B	\$ 250.00
SN	51415	4/16/2021	Reviewed RFIs	1.00	2	B	\$ 220.00
SH	51415	4/29/2021	Reviewed discovery responses RE settlement offer and positions taken in rebuttal	0.30	2	B	\$ 250.00

EXHIBIT E

Sorted by Issue

ARH	51415	4/9/2021	Review SWEPCO's objections to D. Glick (Sierra Club) testimony re: retrofitting of Flint Creek plant and review D. Glick testimony on same subject	0.35	2	C	\$ 485.00
BJF	51415	4/12/2021	Review motion to strike Sierra Club witness testimony	0.20	2	C	\$ 350.00
BJF	51415	4/16/2021	Review Sierra Club's response to motion to strike	0.30	2	C	\$ 350.00
BJF	51415	4/26/2021	Review SWEPCO reply and Sierra Club motion for leave re: motion to strike D. Glick testimony	0.30	2	C	\$ 350.00
SN	51415	11/2/2020	Reviewed Dolet Hills retirement issues and RFIs	2.50	2	D	\$ 220.00
SH	51415	11/4/2020	Reviewed SWEPCO's application RE compliance issues	1.10	2	D	\$ 250.00
SN	51415	11/4/2020	Reviewed allocation of Turk merchant costs	2.20	2	D	\$ 220.00
SH	51415	11/12/2020	Drafted notes RE: SWEPCO RFI Question	0.90	2	D	\$ 250.00
SH	51415	11/12/2020	Communicated with ARH RE SWEPCO's question	0.50	2	D	\$ 250.00
SN	51415	11/17/2020	Reviewed SWEPCO coal inventory levels and RFIs	2.00	2	D	\$ 220.00
SN	51415	11/20/2020	Reviewed SWEPCO RFI responses; reviewed economic viability data and plant operating costs	1.50	2	D	\$ 220.00
SN	51415	11/24/2020	Reviewed plant operating costs; reviewed RFIs; reviewed SWEPCO purchased capacity issues	1.60	2	D	\$ 220.00
ARH	51415	11/30/2020	Review prior PUCT rulings re: battery storage re: rate treatment	3.20	2	D	\$ 485.00
BJF	51415	12/3/2020	Research precedent re: plant retirement	1.80	2	D	\$ 350.00
SN	51415	12/7/2020	Reviewed SWEPCO RFI responses	1.20	2	D	\$ 220.00
ARH	51415	12/8/2020	Assess effect of gen. retirements on depreciation expense	1.05	2	D	\$ 485.00
ARH	51415	12/10/2020	Research re: consultants to address prudence of decisions related to Dolet Hills mine	0.80	2	D	\$ 485.00
SN	51415	12/10/2020	Reviewed coal & lignite unit performance issues	3.20	2	D	\$ 220.00
ARH	51415	12/14/2020	Prepare for and attend conference w/potential mining expert	1.60	2	D	\$ 485.00
SN	51415	12/16/2020	Reviewed RFI responses; reviewed previous orders and testimony on lignite unit performance	2.70	2	D	\$ 220.00
SH	51415	12/17/2020	Reviewed testimonies (Bond, Jeffries, and McMahon) in RFP	4.10	2	D	\$ 250.00
ARH	51415	12/21/2020	Attend conference call re: effect of Dolet Hills and mine-closing costs on reconciliable fuel expense	0.60	2	D	\$ 485.00
ARH	51415	12/23/2020	Review scope of work for non-testifying consultant re: Dolet Hills and U-Area of mine	0.60	2	D	\$ 485.00
ARH	51415	12/28/2020	Attend conference call re: effect of Dolet Hills and mine-closing costs on reconciliable fuel expense	0.60	2	D	\$ 485.00
SN	51415	1/11/2021	Reviewed SWEPCO testimony and purchased power schedules; reviewed production capital additions	1.20	2	D	\$ 220.00
SN	51415	1/15/2021	Reviewed lignite unit performance; reviewed imputed capacity value for renewable PPAs and SWEPCO capacity requirements	0.80	2	D	\$ 220.00
SN	51415	1/20/2021	Reviewed Dolet Hills & Pirkey early retirement issues	2.20	2	D	\$ 220.00

EXHIBIT E

Sorted by Issue

SH	51415	1/21/2021	Reviewed testimony and WP RE: potential split of Oxbow. Mine issue	1.10	2	D	\$ 250.00
BJF	51415	1/28/2021	Research precedent re: storm reserve	0.50	2	D	\$ 350.00
SN	51415	2/2/2021	Reviewed SWEPCO RFI responses	0.70	2	D	\$ 220.00
SN	51415	2/8/2021	Reviewed SWEPCO RFIs; worked on RFIs	0.90	2	D	\$ 220.00
SN	51415	2/9/2021	Drafted RFIs; reviewed SWEPCO testimony	1.10	2	D	\$ 220.00
SN	51415	2/10/2021	Reviewed SWEPCO RFI responses	1.00	2	D	\$ 220.00
SN	51415	2/11/2021	Drafted RFIs	1.10	2	D	\$ 220.00
BJF	51415	2/12/2021	Conduct research re: DN 46449 appeal issues and TCRF issues and correspond with S. Norwood	0.70	2	D	\$ 350.00
SH	51415	2/12/2021	Conducted research RE: status of appeal of 40443 per S. Norwood question	0.50	2	D	\$ 250.00
SN	51415	2/12/2021	Reviewed RFI responses on plant viability	3.00	2	D	\$ 220.00
MG	51415	2/16/2021	Develop accounting issues	2.00	2	D	\$ 250.00
SH	51415	2/23/2021	Reviewed SWEPCO Direct RE: issues pertaining to Pirkey/Dolet	3.10	2	D	\$ 250.00
SH	51415	2/24/2021	Reviewed SWEPCO Application RE: Plant Operations	3.10	2	D	\$ 250.00
SN	51415	2/26/2021	Drafted follow-up RFIs	1.40	2	D	\$ 220.00
SN	51415	3/2/2021	Reviewed SWEPCO RFI responses	0.70	2	D	\$ 220.00
BJF	51415	3/3/2021	Conduct research and discuss issues re: generation with A. Herrera and S. Herrera	1.00	2	D	\$ 350.00
SN	51415	3/8/2021	Reviewed SWEPCO RFIs	0.50	2	D	\$ 220.00
SN	51415	3/21/2021	Reviewed SWEPCO testimony and RFIs	3.30	2	D	\$ 220.00
SN	51415	3/22/2021	Worked on responsive testimony	2.00	2	D	\$ 220.00
SN	51415	4/14/2021	Reviewed RFI responses	0.90	2	D	\$ 220.00
SN	51415	4/16/2021	Drafted testimony	0.90	2	D	\$ 220.00
SN	51415	4/18/2021	Drafted cross-rebuttal testimony	3.30	2	D	\$ 220.00
SN	51415	4/19/2021	Worked on cross-rebuttal testimony	2.00	2	D	\$ 220.00
SN	51415	3/21/2021	Drafted responsive testimony	3.20	2	E	\$ 220.00
SN	51415	3/22/2021	Worked on responsive testimony	2.00	2	E	\$ 220.00
SN	51415	3/23/2021	Worked on first draft of testimony	4.50	2	E	\$ 220.00
SN	51415	3/23/2021	Reviewed RFIs	4.00	2	E	\$ 220.00
BJF	51415	3/24/2021	Review and revise S. Norwood testimony	0.50	2	E	\$ 350.00
SH	51415	3/24/2021	Reviewed and edited S. Norwood Direct	2.50	2	E	\$ 250.00
SN	51415	3/24/2021	Worked on first draft and exhibits	5.00	2	E	\$ 220.00
ARH	51415	3/25/2021	Review of S. Norwood final draft testimony	0.40	2	E	\$ 485.00
SN	51415	3/25/2021	Worked on final draft and exhibits	9.00	2	E	\$ 220.00
BJF	51415	3/26/2021	Review R. Woolridge and S. Norwood testimony	0.80	2	E	\$ 350.00
SH	51415	3/26/2021	Reviewed and edited final draft S. Norwood Direct	1.00	2	E	\$ 250.00
SH	51415	3/26/2021	Reviewed and edited S. Norwood Attachments/WPs RE Direct	1.10	2	E	\$ 250.00
MW	51415	3/26/2021	Prepared Direct Testimony & Exhibits of Mark Garrett	2.40	2	E	\$ 145.00

EXHIBIT E

Sorted by Issue

MW	51415	3/26/2021	Prepared Direct Testimony & Exhibits of Scott Norwood	1.20	2	E	\$ 145.00
SN	51415	3/26/2021	Final edits to testimony and exhibits	4.50	2	E	\$ 220.00
MW	51415	3/28/2021	Prepared Direct Testimony & Exhibits of J. Randall Woolridge	0.50	2	E	\$ 145.00
MW	51415	3/28/2021	Prepared Direct Testimony & Exhibits of Scott Norwood	0.50	2	E	\$ 145.00
MW	51415	3/28/2021	Prepared Direct Testimony of Karl Nalepa	0.50	2	E	\$ 145.00
LL	51415	3/31/2021	Prepare, file and serve direct testimony, attachments, and workpapers of Norwood, Nalepa, Woolridge, D.Garrett, and M.Garrett; Burn CD's containing workpapers	0.50	2	E	\$ 145.00
SN	51415	4/18/2021	Drafted cross-rebuttal testimony	3.20	2	E	\$ 220.00
SN	51415	4/19/2021	Worked on cross-rebuttal testimony	2.00	2	E	\$ 220.00
BJF	51415	4/20/2021	Review and revise S. Norwood Cross-Rebuttal Testimony	0.70	2	E	\$ 350.00
SN	51415	4/20/2021	Final edits to testimony and exhibits	3.50	2	E	\$ 220.00
LL	51415	4/21/2021	Prepare and format Cross-Rebuttal Testimony of Scott Norwood	1.10	2	E	\$ 145.00
LL	51415	4/23/2021	Prepare, format, file and serve on all parties, CARD's Cross-Rebuttal	0.40	2	E	\$ 145.00
SH	51415	4/29/2021	Reviewed Baird's summary of intervenor/Staff adjustments vs. ARH's draft	0.10	2	F	\$ 250.00
SH	51415	4/30/2021	Prep for call with SWEPCO RE Settlement	0.20	2	F	\$ 250.00
SH	51415	4/30/2021	Call with SWEPCO RE Settlement	0.09	2	F	\$ 250.00
SH	51415	4/30/2021	Call with Intervenors	0.07	2	F	\$ 250.00
SH	51415	5/3/2021	Attended Zoom Call RE Settlement	0.07	2	F	\$ 250.00
SH	51415	5/3/2021	CARD only de-brief RE Settlement Zoom Call	0.06	2	F	\$ 250.00
SH	51415	5/3/2021	Prep for Zoom Call RE Settlement	0.10	2	F	\$ 250.00
SH	51415	5/5/2021	Reviewed updated Intervenor/Staff term sheet	0.05	2	F	\$ 250.00
SH	51415	5/7/2021	Attended Settlement Call with Intervenors, Staff, and SWEPCO	0.08	2	F	\$ 250.00
SH	51415	5/7/2021	Post Call with Intervenors and Staff	0.05	2	F	\$ 250.00
SH	51415	5/7/2021	Prep for Call with Company RE Settlement	0.10	2	F	\$ 250.00
SN	51415	5/7/2021	Reviewed SWEPCO settlement offer	1.00	2	F	\$ 220.00
SH	51415	5/12/2021	Reviewed updated settlement offer from Intervenors/Staff	0.05	2	F	\$ 250.00
SN	51415	5/12/2021	Reviewed SWEPCO settlement offer	0.80	2	F	\$ 220.00
SH	51415	5/13/2021	Prep for call with intervenors	0.07	2	F	\$ 250.00
SH	51415	5/13/2021	Call with Intervenors RE settlement	0.07	2	F	\$ 250.00
SH	51415	5/16/2021	Settlement Call	0.10	2	F	\$ 250.00
SH	51415	5/16/2021	De-briefed Settlement call and strategy moving forward with CARD only team	0.10	2	F	\$ 250.00
SN	51415	5/17/2021	Reviewed testimony	1.40	2	F	\$ 220.00
SN	51415	5/18/2021	Reviewed testimony	1.50	2	F	\$ 220.00
SH	51415	5/19/2021	Attended HOM	1.00	2	F	\$ 250.00
ARH	51415	6/14/2021	Continue preparing initial post-hearing brief-Review and Revise draft of brief re: other revenue requirement issues	0.32	2	F	\$ 485.00

EXHIBIT E

Sorted by Issue

ARH	51415	6/15/2021	Continue preparing initial post-hearing brief-Review and Revise draft of brief re: Cost Allocation/Rate Design issues	2.30	2	F	\$ 485.00
ARH	51415	3/31/2021	Begin preliminary review of other intervenor revenue requirement testimonies	1.60	2	G	\$ 485.00
ARH	51415	4/9/2021	Review SWEPCO's objections to D. Glick (Sierra Club) testimony re: retrofitting of Flint Creek plant and review D. Glick testimony on same subject	0.35	2	G	\$ 485.00
SH	51415	4/15/2021	Reviewed OPUC testimony	1.10	2	G	\$ 250.00
SH	51415	4/23/2021	Drafted table for CARD consultants RE: cross-rebuttal testimony filed addressing their direct	0.50	2	G	\$ 250.00
SH	51415	4/23/2021	Reviewed Baird, Brice, Leskowitz, McMahon, and Stegall rebuttal testimonies	2.00	2	G	\$ 250.00
SH	51415	4/27/2021	Continued review of CARD cross-rebuttal testimony, schedules, and WPs	0.60	2	G	\$ 250.00
SH	51415	4/30/2021	Reviewed SWEPCO rebuttal RE settlement positions	1.10	2	G	\$ 250.00
SH	51415	4/30/2021	Began review of witness addressing S. Norwod and K. Nalepa RE Cross-X for HOM	1.20	2	G	\$ 250.00
SH	51415	5/5/2021	Reviewed S. Norwood testimony and Company testimony and discovery RE fuel inventories	1.10	2	G	\$ 250.00
SN	51415	5/17/2021	Worked on cross	1.40	2	G	\$ 220.00
SN	51415	5/18/2021	Worked on cross	1.50	2	G	\$ 220.00
SN	51415	5/24/2021	Reviewed testimony	1.00	2	G	\$ 220.00
SN	51415	5/24/2021	Prep for hearing	1.00	2	G	\$ 220.00
SN	51415	5/25/2021	Prep for hearing; testified at hearing	1.30	2	G	\$ 220.00
SN	51415	6/14/2021	Reviewed testimony	1.20	2	G	\$ 220.00
SN	51415	6/14/2021	worked on cross	1.10	2	G	\$ 220.00
SN	51415	6/24/2021	Reviewed testimony	1.00	2	G	\$ 220.00
SN	51415	6/25/2021	Prep for hearing	0.65	2	G	\$ 220.00
SH	51415	5/10/2021	Began drafting Cross-X notes/outline for prep for HOM	0.50	2	H	\$ 250.00
SH	51415	5/10/2021	HOM Prep RE McMahon	2.20	2	H	\$ 250.00
SH	51415	5/10/2021	HOM Prep RE Baird	1.00	2	H	\$ 250.00
SH	51415	5/10/2021	HOM Prep RE Stegall	1.20	2	H	\$ 250.00
SH	51415	5/11/2021	HOM Prep RE Leskowitz	1.30	2	H	\$ 250.00
SH	51415	5/11/2021	HOM Prep RE Dolet Hills & Fuel Inventories	4.30	2	H	\$ 250.00
SH	51415	5/11/2021	HOM Prep RE Exhibits	0.50	2	H	\$ 250.00
SH	51415	5/12/2021	Drafted excel spreadsheet categorizing potential witness exhibits	0.90	2	H	\$ 250.00
SH	51415	5/12/2021	Continued with HOM prep	2.10	2	H	\$ 250.00
SH	51415	5/13/2021	HOM Prep RE Exhibits and Cross-X	1.70	2	H	\$ 250.00
SH	51415	5/14/2021	HOM Prep RE Cross-x	1.70	2	H	\$ 250.00
SH	51415	5/14/2021	HOM Prep RE Exhibits	0.90	2	H	\$ 250.00
SH	51415	5/14/2021	Reviewed consultant's suggested note RE: HOM	0.30	2	H	\$ 250.00
ARH	51415	5/15/2021	Review and revise CARD Exhibits re: accounting, plant additions/retirements	0.90	2	H	\$ 485.00

EXHIBIT E

SH	51415	5/15/2021	Reviewed AEP 10-Q RE DH Issue/HOM Cross	0.30	2	H	\$ 250.00
SH	51415	5/15/2021	HOM Prep RE Exhibit Prep	0.50	2	H	\$ 250.00
SH	51415	5/15/2021	HOM Prep RE RR Issues/Witnesses	1.00	2	H	\$ 250.00
SH	51415	5/16/2021	HOM Prep	1.80	2	H	\$ 250.00
SH	51415	5/17/2021	HOM Prep RE Rev. Req. Cross-X and Exhibits	2.10	2	H	\$ 250.00
SH	51415	5/17/2021	HOM Prep RE witness direct and cross	1.30	2	H	\$ 250.00
SH	51415	5/18/2021	Reviewed Mertz/Stegall Testimonies and Cajun K	1.20	2	H	\$ 250.00
SH	51415	5/18/2021	HOM Prep RE Mertz/Stegall Cross-X	1.00	2	H	\$ 250.00
SH	51415	5/18/2021	Communicated with S. Norwood RE Cross	0.20	2	H	\$ 250.00
SH	51415	5/18/2021	HOM Prep RE RR Cross-X	1.90	2	H	\$ 250.00
SH	51415	5/18/2021	HOM Prep RE Exhibits	0.80	2	H	\$ 250.00
ARH	51415	5/19/2021	Attend HOM	0.87	2	H	\$ 485.00
SH	51415	5/19/2021	HOM Prep RE Rebuttal Cross-X	0.70	2	H	\$ 250.00
ARH	51415	5/20/2021	Attend HOM	1.40	2	H	\$ 485.00
SH	51415	5/20/2021	Attended HOM	1.20	2	H	\$ 250.00
ARH	51415	5/21/2021	Continue preparing for HOM (cost of capital and research re: "rate year")	2.10	2	H	\$ 485.00
SH	51415	5/21/2021	Prepared CARD Exh. For Cross-X	0.06	2	H	\$ 250.00
SH	51415	5/21/2021	Attended HOM	1.00	2	H	\$ 250.00
ARH	51415	5/22/2021	Continue preparing for HOM (cost of capital-cull exhibits for use in HOM)	0.90	2	H	\$ 485.00
ARH	51415	5/23/2021	Continue preparing for HOM (cost of capital-prep for and attend conference w/JRWoolridge re: cross-x of D'Ascendis and potential cross-x of JRW's direct testimony)	1.05	2	H	\$ 485.00
ARH	51415	5/24/2021	Prep for and attend hearing on merits (cost of capital witnesses)	3.20	2	H	\$ 485.00
SH	51415	5/24/2021	Attended HOM	0.80	2	H	\$ 250.00
SH	51415	5/25/2021	HOM Prep RE CARD Direct Case	0.50	2	H	\$ 250.00
SH	51415	5/25/2021	Attended HOM	2.40	2	H	\$ 250.00
SN	51415	5/25/2021	Testified at hearing	1.20	2	H	\$ 220.00
SN	51415	6/14/2021	worked on cross	1.10	2	H	\$ 220.00
SN	51415	6/24/2021	prep for hearing	1.00	2	H	\$ 220.00
SN	51415	6/25/2021	testified at hearing	0.65	2	H	\$ 220.00
SH	51415	5/26/2021	Reviewed HOM Notes RE PO and Agreed Briefing Outline	0.40	2	I	\$ 250.00
SH	51415	5/27/2021	Reviewed HOM Notes and Transcript RE Briefing Outline	1.10	2	I	\$ 250.00
SH	51415	5/27/2021	Drafted table RE briefing outline and PO RE CARD arguments	0.20	2	I	\$ 250.00
SH	51415	5/27/2021	Drafted preliminary outline for CARD brief RR issue	0.10	2	I	\$ 250.00
SH	51415	6/1/2021	Drafted notes and arguments RE Initial Brief	1.20	2	I	\$ 250.00
SH	51415	6/2/2021	Drafted Post Hearing Brief	1.90	2	I	\$ 250.00
SH	51415	6/3/2021	Drafted Post Hearing Brief	2.40	2	I	\$ 250.00
SH	51415	6/4/2021	Drafted Post-Hearing Brief	1.10	2	I	\$ 250.00

EXHIBIT E

Sorted by Issue

SH	51415	6/7/2021	Drafted Post-Hearing Brief	2.10	2	I	\$ 250.00
SH	51415	6/9/2021	Drafted Post-Hearing Brief	1.70	2	I	\$ 250.00
SH	51415	6/10/2021	Reviewed HOM notes from consultants RE Post-Hearing brief on rate base issues	0.80	2	I	\$ 250.00
SH	51415	6/10/2021	Reviewed HOM notes from consultants RE Post-Hearing brief on CA/RD issues	0.70	2	I	\$ 250.00
SH	51415	6/10/2021	Drafted notes/edits to incorporate into post-hearing brief	0.60	2	I	\$ 250.00
SH	51415	6/12/2021	Drafted brief RE: rate base issues	2.00	2	I	\$ 250.00
SH	51415	6/13/2021	Reviewed and edited draft version of brief	0.30	2	I	\$ 250.00
SH	51415	6/13/2021	Incorporated cites to draft version of brief	0.30	2	I	\$ 250.00
SH	51415	6/14/2021	Reviewed consultant's notes/edits to initial brief draft	0.60	2	I	\$ 250.00
SH	51415	6/14/2021	Incorporated consultant's notes/edits to initial brief draft	0.80	2	I	\$ 250.00
SH	51415	6/15/2021	Reviewed and edited complete initial brief draft	0.30	2	I	\$ 250.00
SH	51415	6/15/2021	Revised sections of draft for clarity and consistency with HOM TR	1.90	2	I	\$ 250.00
SH	51415	6/16/2021	Reviewed and edited Initial Brief draft with all CARD issues 2nd Draft	0.40	2	I	\$ 250.00
SH	51415	6/16/2021	Reviewed and edited Initial Brief Draft with 3rd round of CARD edits	0.20	2	I	\$ 250.00
SH	51415	6/16/2021	Reviewed and edited Initial Brief Draft with 4th Round of CARD Edits	0.08	2	I	\$ 250.00
SH	51415	6/16/2021	Reviewed and edited Initial Brief Draft with 5th Round of CARD edits	0.09	2	I	\$ 250.00
SH	51415	6/16/2021	Reviewed and edited Initial Brief Draft with 6th Round of CARD Edits	0.08	2	I	\$ 250.00
SH	51415	6/17/2021	Final Review before filing of Initial Brief	0.11	2	I	\$ 250.00
SH	51415	6/18/2021	Preliminary review of overall conclusions of parties' filed initial briefs	0.40	2	I	\$ 250.00
ARH	51415	6/21/2021	Review SWEPCO's Initial Post-Hearing Brief (invested capital) and prepare outline of reply brief re: same	2.90	2	I	\$ 485.00
SH	51415	6/21/2021	Began reviewing SWEPCO's Initial Brief	0.80	2	I	\$ 250.00
SH	51415	6/22/2021	Reviewed Intervenor's Initial Brief	2.00	2	I	\$ 250.00
SH	51415	6/23/2021	Drafted CARD Reply Brief outline RE RB and CA/RD issue	0.80	2	I	\$ 250.00
SH	51415	6/23/2021	Continued Review of HOM record RE Parties' Initial Briefs RE: Rate Base Issues	1.10	2	I	\$ 250.00
SH	51415	6/24/2021	Reviewed consultant's notes RE parties' initial briefs	0.80	2	I	\$ 250.00
SH	51415	6/24/2021	Drafted notes to incorporate into CARD Reply Brief	0.50	2	I	\$ 250.00
SH	51415	6/24/2021	Confirmed HOM TR RE Cites for Reply Brief	0.20	2	I	\$ 250.00
ARH	51415	6/25/2021	Review & revise draft of reply brief re: post-TY adjustments	0.60	2	I	\$ 485.00
SH	51415	6/25/2021	Drafted Reply Brief comprehensive first draft RE RB and CA/RD issues	1.30	2	I	\$ 250.00
SH	51415	6/26/2021	Continued drafting Reply Brief First Draft RE RB/Dolet Hills	2.20	2	I	\$ 250.00
SH	51415	6/27/2021	Conducted Research RE PURA and "Rate Year"	1.30	2	I	\$ 250.00
SH	51415	6/27/2021	Continued drafting Reply section RE CA/RD	1.80	2	I	\$ 250.00
SH	51415	6/28/2021	Incorporated sections into first comprehensive draft of CARD Reply Brief	1.00	2	I	\$ 250.00
SH	51415	6/28/2021	Reviewed and edited CARD first draft Reply Brief	0.23	2	I	\$ 250.00

EXHIBIT E

Sorted by Issue

ARH	51415	6/29/2021	Close to final review & revisions of draft of reply brief re: rate treatment of Dolet Hillls	3.20	2	I	\$ 485.00
ARH	51415	6/29/2021	Close to final review & revisions of draft of reply brief re:creation of reg. liability vs. exlcusion as not in rate year	1.30	2	I	\$ 485.00
SH	51415	6/29/2021	Reviewed and edited CARD's Reply Brief Final Drafts	0.44	2	I	\$ 250.00
SH	51415	6/29/2021	Conducted research RE missing citations for Reply Brief	0.16	2	I	\$ 250.00
SH	51415	6/29/2021	Drafted preliminary FOF/COL	0.13	2	I	\$ 250.00
SH	51415	6/30/2021	Drafted FOF/COL	0.33	2	I	\$ 250.00
SH	51415	6/30/2021	Reviewed and edited CARD's FOF/COL	0.18	2	I	\$ 250.00
SH	51415	6/30/2021	Reviewed and edited CARD Reply Brief Final Drafts	0.21	2	I	\$ 250.00
SH	51415	6/30/2021	Reviewed and edited FOF/COL Final Drafts	0.08	2	I	\$ 250.00
SH	51415	8/30/2021	Reviewed PFD	1.30	2	J	\$ 250.00
SH	51415	8/31/2021	Reviewed PFD	1.30	2	J	\$ 250.00
SN	51415	10/22/2020	Reviewed SWEPCO testimony; worked on RFIs	1.00	3	A	\$ 220.00
SN	51415	10/23/2020	Reviewed SWEPCO testimony and prior orders	1.10	3	A	\$ 220.00
SN	51415	10/28/2020	Reviewed SWEPCO testimony on Dolet Hills	0.90	3	A	\$ 220.00
SN	51415	10/29/2020	Reviewed SWEPCO testimony on plant operations and expenses	1.00	3	A	\$ 220.00
BJF	51415	10/30/2020	Review application, direct testimony and supporting schedules and conduct relevant research re: SPP and generation issues	0.80	3	A	\$ 350.00
SN	51415	11/24/2020	Reviewed plant operating costs; reviewed RFIs; reviewed SWEPCO purchaed caapcity issues	1.60	3	A	\$ 220.00
SN	51415	10/22/2020	Worked on RFIs	1.00	3	B	\$ 220.00
SN	51415	10/23/2020	Drafted RFIs	1.00	3	B	\$ 220.00
SN	51415	10/28/2020	Reviewed SWEPCO testimony on Dolet Hills	0.90	3	B	\$ 220.00
SN	51415	12/7/2020	Reviewed SWEPCO RFI responses	1.20	3	B	\$ 220.00
SN	51415	1/11/2021	Reviewed SWEPCO testimony and purchased power schedules; reviewed production capital additions	1.20	3	B	\$ 220.00
SN	51415	1/15/2021	Reviewed lignite unit performance; reviewed imputed capacity value for renewable PPAs and SWEPCO capacity requirements	1.00	3	B	\$ 220.00
BJF	51415	1/19/2021	Review Nucor Steel RFIs re: cost allocation/rate design	0.10	3	B	\$ 350.00
BJF	51415	1/26/2021	Review TIEC RFIs re: responses to CARD RFIs re: payroll	0.30	3	B	\$ 350.00
BJF	51415	1/29/2021	Review CARD RFIs re: TIEC RFIs re: SPP issues	0.10	3	B	\$ 350.00
SN	51415	2/2/2021	Reviewed SWEPCO RFI responses	0.70	3	B	\$ 220.00
SN	51415	2/8/2021	Reviewed SWEPCO RFIs; worked on RFIs	0.80	3	B	\$ 220.00
SN	51415	2/9/2021	Drafted RFIs; reviewed SWEPCO testimony	1.10	3	B	\$ 220.00
SN	51415	2/11/2021	Reviewed RFI responses and testimony	1.10	3	B	\$ 220.00
SH	51415	2/19/2021	Reviewed SWEPCO's responses to CARD and TIEC's First RFI	1.80	3	B	\$ 250.00
SN	51415	2/26/2021	Reviewed RFI responses	1.40	3	B	\$ 220.00

EXHIBIT E

Sorted by Issue

SN	51415	3/2/2021	Reviewed SWEPCO RFI responses	0.70	3	B	\$ 220.00
SN	51415	3/8/2021	Reviewed SWEPCO RFIs	0.50	3	B	\$ 220.00
SN	51415	4/14/2021	Reviewed TIEC imputed capacity testimony	0.80	3	B	\$ 220.00
SN	51415	4/16/2021	Reviewed RFIs	0.90	3	B	\$ 220.00
SH	51415	4/29/2021	Reviewed discovery responses RE settlement offer and positions taken in rebuttal	0.30	3	B	\$ 250.00
SN	51415	11/24/2020	Reviewed plant operating costs; reviewed RFIs; reviewed SWEPCO purchased capacity issues	1.60	3	D	\$ 220.00
SN	51415	12/7/2020	Reviewed SWEPCO RFI responses	1.30	3	D	\$ 220.00
SN	51415	1/11/2021	Reviewed SWEPCO testimony and purchased power schedules; reviewed production capital additions	1.30	3	D	\$ 220.00
SN	51415	1/15/2021	Reviewed lignite unit performance; reviewed imputed capacity value for renewable PPAs and SWEPCO capacity requirements	0.70	3	D	\$ 220.00
SN	51415	2/2/2021	Reviewed SWEPCO RFI responses	0.70	3	D	\$ 220.00
SN	51415	2/8/2021	Reviewed SWEPCO RFIs; worked on RFIs	0.80	3	D	\$ 220.00
SN	51415	2/9/2021	Drafted RFIs; reviewed SWEPCO testimony	1.10	3	D	\$ 220.00
SN	51415	2/11/2021	Drafted RFIs	1.10	3	D	\$ 220.00
SH	51415	2/24/2021	Reviewed SWEPCO Application RE: Imputed Capacity	1.20	3	D	\$ 250.00
SN	51415	2/26/2021	Drafted follow-up RFIs	1.30	3	D	\$ 220.00
SN	51415	3/2/2021	Reviewed SWEPCO RFI responses	0.70	3	D	\$ 220.00
SN	51415	3/8/2021	Reviewed SWEPCO RFIs	0.50	3	D	\$ 220.00
SN	51415	4/14/2021	Reviewed RFI responses	0.80	3	D	\$ 220.00
SN	51415	4/16/2021	Drafted testimony	0.90	3	D	\$ 220.00
SH	51415	4/29/2021	Reviewed Baird's summary of intervenor/Staff adjustments vs. ARH's draft	0.10	3	F	\$ 250.00
SH	51415	4/30/2021	Prep for call with SWEPCO RE Settlement	0.20	3	F	\$ 250.00
SH	51415	4/30/2021	Call with SWEPCO RE Settlement	0.09	3	F	\$ 250.00
SH	51415	4/30/2021	Call with Intervenors	0.07	3	F	\$ 250.00
SH	51415	5/3/2021	Attended Zoom Call RE Settlement	0.07	3	F	\$ 250.00
SH	51415	5/3/2021	CARD only de-brief RE Settlement Zoom Call	0.06	3	F	\$ 250.00
SH	51415	5/3/2021	Prep for Zoom Call RE Settlement	0.10	3	F	\$ 250.00
SH	51415	5/5/2021	Reviewed updated Intervenor/Staff term sheet	0.04	3	F	\$ 250.00
SH	51415	5/7/2021	Attended Settlement Call with Intervenors, Staff, and SWEPCO	0.08	3	F	\$ 250.00
SH	51415	5/7/2021	Post Call with Intervenors and Staff	0.04	3	F	\$ 250.00
SH	51415	5/7/2021	Prep for Call with Company RE Settlement	0.10	3	F	\$ 250.00
SN	51415	5/7/2021	Reviewed SWEPCO settlement offer	1.00	3	F	\$ 220.00
SH	51415	5/12/2021	Reviewed updated settlement offer from Intervenors/Staff	0.04	3	F	\$ 250.00
SN	51415	5/12/2021	Reviewed SWEPCO settlement offer	0.70	3	F	\$ 220.00

EXHIBIT E

Sorted by Issue

SH	51415	5/13/2021	Prep for call with intervenors	0.07	3	F	\$ 250.00
SH	51415	5/13/2021	Call with Intervenor RE settlement	0.07	3	F	\$ 250.00
SH	51415	5/16/2021	Settlement Call	0.10	3	F	\$ 250.00
SH	51415	5/16/2021	De-briefed Settlement call and strategy moving forward with CARD only team	0.10	3	F	\$ 250.00
SN	51415	5/17/2021	Reviewed testimony	1.40	3	F	\$ 220.00
SN	51415	5/18/2021	Reviewed testimony	1.50	3	F	\$ 220.00
SH	51415	5/19/2021	Attended HOM	1.00	3	F	\$ 250.00
SH	51415	4/16/2021	Reviewed intervenor directs RE imputed capacity issue	1.90	3	G	\$ 250.00
SH	51415	4/16/2021	Reviewed S. Norwood recommendation re treatment of imputed capacity issue	0.50	3	G	\$ 250.00
SH	51415	4/23/2021	Drafted table for CARD consultants RE: cross-rebuttal testimony filed addressing their direct	0.40	3	G	\$ 250.00
SH	51415	4/23/2021	Reviewed Baird, Brice, Leskowitz, McMahon, and Stegall rebuttal testimonies	2.00	3	G	\$ 250.00
SH	51415	4/27/2021	Continued review of CARD cross-rebuttal testimony, schedules, and WPs	0.60	3	G	\$ 250.00
SH	51415	4/30/2021	Began review of witness addressing S. Norwood and K. Nalepa RE Cross-X for HOM	1.20	3	G	\$ 250.00
SH	51415	5/5/2021	Reviewed S. Norwood testimony and Company testimony and discovery RE fuel inventories	1.00	3	G	\$ 250.00
SN	51415	5/17/2021	Worked on cross	1.30	3	G	\$ 220.00
SN	51415	5/18/2021	Worked on cross	1.50	3	G	\$ 220.00
SN	51415	5/24/2021	Reviewed testimony	1.00	3	G	\$ 220.00
SN	51415	5/24/2021	Prep for hearing	1.00	3	G	\$ 220.00
SN	51415	6/14/2021	Reviewed testimony	1.10	3	G	\$ 220.00
SN	51415	6/24/2021	Reviewed testimony	1.00	3	G	\$ 220.00
SN	51415	6/25/2021	Prep for hearing	0.60	3	G	\$ 220.00
SH	51415	5/10/2021	Began drafting Cross-X notes/outline for prep for HOM	0.50	3	H	\$ 250.00
SH	51415	5/10/2021	HOM Prep RE McMahon	2.20	3	H	\$ 250.00
SH	51415	5/10/2021	HOM Prep RE Baird	0.90	3	H	\$ 250.00
SH	51415	5/10/2021	HOM Prep RE Stegall	1.10	3	H	\$ 250.00
SH	51415	5/11/2021	HOM Prep RE Leskowitz	1.20	3	H	\$ 250.00
SH	51415	5/11/2021	HOM Prep RE Exhibits	0.40	3	H	\$ 250.00
SH	51415	5/12/2021	Drafted excel spreadsheet categorizing potential witness exhibits	0.90	3	H	\$ 250.00
SH	51415	5/12/2021	Continued with HOM prep	2.10	3	H	\$ 250.00
SH	51415	5/13/2021	HOM Prep RE Exhibits and Cross-X	1.60	3	H	\$ 250.00

EXHIBIT E

SH	51415	5/14/2021	HOM Prep RE Cross-x	1.60	3	H	\$ 250.00
SH	51415	5/14/2021	HOM Prep RE Exhibits	0.90	3	H	\$ 250.00
SH	51415	5/14/2021	Reviewed consultant's suggested note RE: HOM	0.20	3	H	\$ 250.00
ARH	51415	5/15/2021	Review and revise CARD Exhibits re: accounting, plant additions/retirements	0.90	3	H	\$ 485.00
SH	51415	5/15/2021	Reviewed AEP 10-Q RE DH Issue/HOM Cross	0.20	3	H	\$ 250.00
SH	51415	5/15/2021	HOM Prep RE Exhibit Prep	0.50	3	H	\$ 250.00
SH	51415	5/15/2021	HOM Prep RE RR Issues/Witnesses	1.00	3	H	\$ 250.00
SH	51415	5/16/2021	HOM Prep	1.80	3	H	\$ 250.00
SH	51415	5/17/2021	HOM Prep RE Rev. Req. Cross-X and Exhibits	2.00	3	H	\$ 250.00
SH	51415	5/17/2021	HOM Prep RE witness direct and cross	1.30	3	H	\$ 250.00
SH	51415	5/18/2021	Reviewed Mertz/Stegall Testimonies and Cajun K	1.10	3	H	\$ 250.00
SH	51415	5/18/2021	HOM Prep RE Mertz/Stegall Cross-X	0.90	3	H	\$ 250.00
SH	51415	5/18/2021	Communicated with S. Norwood RE Cross	0.20	3	H	\$ 250.00
SH	51415	5/18/2021	HOM Prep RE RR Cross-X	1.80	3	H	\$ 250.00
SH	51415	5/18/2021	HOM Prep RE Exhibits	0.80	3	H	\$ 250.00
SH	51415	5/19/2021	HOM Prep RE Rebuttal Cross-X	0.70	3	H	\$ 250.00
SH	51415	5/20/2021	Attended HOM	1.20	3	H	\$ 250.00
SH	51415	5/21/2021	Prepared CARD Exh. For Cross-X	0.06	3	H	\$ 250.00
SH	51415	5/21/2021	Attended HOM	1.00	3	H	\$ 250.00
SH	51415	5/24/2021	Attended HOM	0.80	3	H	\$ 250.00
SH	51415	5/25/2021	HOM Prep RE CARD Direct Case	0.50	3	H	\$ 250.00
SH	51415	5/25/2021	Attended HOM	2.30	3	H	\$ 250.00
SN	51415	6/24/2021	prep for hearing	1.00	3	H	\$ 220.00
SN	51415	6/25/2021	testified at hearing	0.60	3	H	\$ 220.00
SH	51415	5/26/2021	Reviewed HOM Notes RE PO and Agreed Briefing Outline	0.30	3	I	\$ 250.00
SH	51415	5/27/2021	Reviewed HOM Notes and Transcript RE Briefing Outline	1.00	3	I	\$ 250.00
SH	51415	5/27/2021	Drafted table RE briefing outline and PO RE CARD arguments	0.20	3	I	\$ 250.00
SH	51415	5/27/2021	Drafted preliminary outline for CARD brief RR issue	0.10	3	I	\$ 250.00
SH	51415	6/1/2021	Drafted notes and arguments RE Initial Brief	1.10	3	I	\$ 250.00
SH	51415	6/2/2021	Drafted Post Hearing Brief	1.90	3	I	\$ 250.00
SH	51415	6/3/2021	Drafted Post Hearing Brief	2.30	3	I	\$ 250.00
SH	51415	6/4/2021	Drafted Post-Hearing Brief	1.00	3	I	\$ 250.00
SH	51415	6/7/2021	Drafted Post-Hearing Brief	2.10	3	I	\$ 250.00
SH	51415	6/9/2021	Drafted Post-Hearing Brief	1.60	3	I	\$ 250.00
SH	51415	6/10/2021	Reviewed HOM notes from consultants RE Post-Hearing brief on rate base issues	0.80	3	I	\$ 250.00
SH	51415	6/10/2021	Reviewed HOM notes from consultants RE Post-Hearing brief on CA/RD issues	0.70	3	I	\$ 250.00

EXHIBIT E

Sorted by Issue

SH	51415	6/10/2021	Drafted notes/edits to incorporate into post-hearing brief	0.50	3	I	\$ 250.00
SH	51415	6/12/2021	Drafted brief RE: imputed capacity	1.10	3	I	\$ 250.00
SH	51415	6/12/2021	Drafted brief RE: rate base issues	1.90	3	I	\$ 250.00
SH	51415	6/13/2021	Reviewed and edited draft version of brief	0.30	3	I	\$ 250.00
SH	51415	6/13/2021	Incorporated cites to draft version of brief	0.30	3	I	\$ 250.00
SH	51415	6/14/2021	Reviewed consultant's notes/edits to initial brief draft	0.60	3	I	\$ 250.00
SH	51415	6/14/2021	Incorporated consultant's notes/edits to initial brief draft	0.80	3	I	\$ 250.00
SH	51415	6/15/2021	Reviewed and edited complete initial brief draft	0.30	3	I	\$ 250.00
SH	51415	6/15/2021	Revised sections of draft for clarity and consistency with HOM TR	1.90	3	I	\$ 250.00
SH	51415	6/16/2021	Reviewed and edited Initial Brief draft with all CARD issues 2nd Draft	0.40	3	I	\$ 250.00
SH	51415	6/16/2021	Reviewed and edited Initial Brief Draft with 3rd round of CARD edits	0.10	3	I	\$ 250.00
SH	51415	6/16/2021	Reviewed and edited Initial Brief Draft with 4th Round or CARD Edits	0.08	3	I	\$ 250.00
SH	51415	6/16/2021	Reviewed and edited Initial Brief Draft with 5th Round or CARD edits	0.09	3	I	\$ 250.00
SH	51415	6/16/2021	Reviewed and edited Initial Brief Draft with 6th Round of CARD Edits	0.08	3	I	\$ 250.00
SH	51415	6/17/2021	Final Review before filing of Initial Brief	0.11	3	I	\$ 250.00
SH	51415	6/18/2021	Preliminary review of overall conclusions of parties' filed initial briefs	0.40	3	I	\$ 250.00
SH	51415	6/21/2021	Began reviewing SWEPCO's Initial Brief	0.80	3	I	\$ 250.00
SH	51415	6/22/2021	Reviewed Intervenor's Initial Brief	2.00	3	I	\$ 250.00
SH	51415	6/23/2021	Drafted CARD Reply Brief outline RE RB and CA/RD issue	0.80	3	I	\$ 250.00
SH	51415	6/23/2021	Continued Review of HOM record RE Parties' Initial Briefs RE: Rate Base Issues	1.10	3	I	\$ 250.00
SH	51415	6/24/2021	Reviewed consultant's notes RE parties' initial briefs	0.70	3	I	\$ 250.00
SH	51415	6/24/2021	Drafted notes to incorporate into CARD Reply Brief	0.50	3	I	\$ 250.00
SH	51415	6/24/2021	Confirmed HOM TR RE Cites for Reply Brief	0.20	3	I	\$ 250.00
SH	51415	6/25/2021	Drafted Reply Brief comprehensive first draft RE RB and CA/RD issues	1.30	3	I	\$ 250.00
SH	51415	6/26/2021	Continued drafting Reply Brief First Draft RE RB/Dolet Hills	2.10	3	I	\$ 250.00
SH	51415	6/27/2021	Conducted Research RE PURA and "Rate Year"	1.20	3	I	\$ 250.00
SH	51415	6/27/2021	Continued drafting Reply section RE CA/RD	1.70	3	I	\$ 250.00
SH	51415	6/28/2021	Incorporated sections into first comprehensive draft of CARD Reply Brief	1.00	3	I	\$ 250.00
SH	51415	6/28/2021	Reviewed and edited CARD first draft Reply Brief	0.23	3	I	\$ 250.00
SH	51415	6/29/2021	Reviewed and edited CARD's Reply Brief Final Drafts	0.44	3	I	\$ 250.00
SH	51415	6/29/2021	Conducted research RE missing citations for Reply Brief	0.16	3	I	\$ 250.00
SH	51415	6/29/2021	Drafted preliminary FOF/COL	0.13	3	I	\$ 250.00
SH	51415	6/30/2021	Drafted FOF/COL	0.33	3	I	\$ 250.00
SH	51415	6/30/2021	Reviewed and edited CARD's FOF/COL	0.18	3	I	\$ 250.00
SH	51415	6/30/2021	Reviewed and edited CARD Reply Brief Final Drafts	0.21	3	I	\$ 250.00
SH	51415	6/30/2021	Reviewed and edited FOF/COL Final Drafts	0.08	3	I	\$ 250.00

EXHIBIT E

Sorted by Issue

BJF	51415	10/20/2020	Review application, direct testimony and supporting schedules re: generation issues	1.50	4	A	\$ 350.00
BJF	51415	10/28/2020	Review application, direct testimony and supporting schedules and conduct relevant research re: tax issues	0.70	4	A	\$ 350.00
BJF	51415	10/29/2020	Review application, direct testimony and supporting schedules and conduct relevant research re: payroll and incentive compensation	1.70	4	A	\$ 350.00
BJF	51415	11/18/2020	Review application, direct testimony and supporting schedules and conduct relevant research re: taxes	1.50	4	A	\$ 350.00
BJF	51415	11/23/2020	Review application, direct testimony and supporting schedules and conduct relevant research re: incentive compensation	1.50	4	A	\$ 350.00
MG	51415	12/15/2020	Work on discovery; develop issues	4.00	4	A	\$ 250.00
ARH	51415	2/25/2021	Review SWEPCO's responses to discovery (CARD 4th-Payroll expenses and related testimonies)	0.70	4	A	\$ 485.00
MG	51415	3/5/2021	Review annual incentive adjustment, update adjustment	1.00	4	A	\$ 250.00
MG	51415	3/8/2021	Review Dolet Hills issues, perform analysis	0.75	4	A	\$ 250.00
MG	51415	3/9/2021	Review EDIT discovery, perform analysis	0.50	4	A	\$ 250.00
MG	51415	3/10/2021	Review discovery payroll issues, update exhibits & testimony	1.00	4	A	\$ 250.00
MG	51415	3/13/2021	Review discovery, perform analysis on payroll and benefits	1.25	4	A	\$ 250.00
MG	51415	3/15/2021	Perform analysis on Dolet Hills issues and EDIT	1.00	4	A	\$ 250.00
MG	51415	3/16/2021	Perform analysis on insurance reserve	3.00	4	A	\$ 250.00
MG	51415	3/17/2021	Continue analysis on payroll expense and benefits	2.50	4	A	\$ 250.00
BJF	51415	11/12/2020	Review Sierra Club, TIEC and OPUC RFIs re: taxes	0.10	4	B	\$ 350.00
BJF	51415	11/20/2020	Prepare RFIs re: accounting issues	0.30	4	B	\$ 350.00
BJF	51415	11/24/2020	Review OPUC and Staff RFIs re: self-insurance	0.10	4	B	\$ 350.00
BJF	51415	11/24/2020	Review responses to RFIs re: generation	0.20	4	B	\$ 350.00
MG	51415	11/29/2020	Review filing, work on discovery; work with other consultants	4.00	4	B	\$ 250.00
BJF	51415	12/7/2020	Review responses to OPUC RFIs re: payroll and incentive compensation	0.30	4	B	\$ 350.00
BJF	51415	12/9/2020	Review responses to OPUC RFIs re: vegetation management	0.10	4	B	\$ 350.00
GG	51415	12/10/2020	Identify and develop issues	2.00	4	B	\$ 125.00
GG	51415	12/15/2020	Identify and develop issues	4.00	4	B	\$ 125.00
MG	51415	12/17/2020	Work on discovery; develop issues	4.00	4	B	\$ 250.00
MG	51415	12/18/2020	Work on discovery; develop issues	4.00	4	B	\$ 250.00
BJF	51415	12/22/2020	Review responses to OPUC RFIs re: storm reserve	0.20	4	B	\$ 350.00
BJF	51415	12/22/2020	Review OPUC RFIs re: payroll	0.10	4	B	\$ 350.00
MG	51415	12/22/2020	Work on discovery; develop issues; review prior case	6.00	4	B	\$ 250.00
MG	51415	12/29/2020	Work on discovery; develop issues; review prior case	6.00	4	B	\$ 250.00
MG	51415	1/4/2021	Review filing, work on discovery; develop issues	2.00	4	B	\$ 250.00
BJF	51415	1/5/2021	Review and revise RFIs re: payroll	0.30	4	B	\$ 350.00

EXHIBIT E

Sorted by Issue

MG	51415	1/5/2021	Review filing; work on discovery; develop issues	2.00	4	B	\$ 250.00
MG	51415	1/6/2021	Review filing; work on discovery; develop issues	2.00	4	B	\$ 250.00
MG	51415	1/7/2021	Review filing; work on discovery; develop issues	2.00	4	B	\$ 250.00
MG	51415	1/8/2021	Review filing; work on discovery; develop issues	2.00	4	B	\$ 250.00
GG	51415	1/12/2021	Assemble documents, work on discovery	4.00	4	B	\$ 125.00
BJF	51415	1/15/2021	Review responses to CARD RFIs re: payroll and incentive comp. and taxes	0.70	4	B	\$ 350.00
BJF	51415	1/20/2021	Review responses to PUC RFIs re: payroll	0.20	4	B	\$ 350.00
BJF	51415	1/26/2021	Review TIEC RFIs re: OPUC RFIs re: storm reserve	0.20	4	B	\$ 350.00
BJF	51415	1/27/2021	Review Staff RFIs re: taxes	0.10	4	B	\$ 350.00
MG	51415	1/30/2021	Work on accounting issues	2.00	4	B	\$ 250.00
MG	51415	2/2/2021	Develop accounting issues	4.00	4	B	\$ 250.00
GG	51415	2/5/2021	Assemble documents, research and analysis	4.00	4	B	\$ 125.00
BJF	51415	2/18/2021	Prepare RFIs re: payroll	0.20	4	B	\$ 350.00
EF	51415	2/18/2021	Review discovery responses, perform analysis, draft discovery	1.00	4	B	\$ 150.00
BJF	51415	2/22/2021	Review OPUC RFIs re: incentive compensation, responses to Staff RFIs re: taxes	0.30	4	B	\$ 350.00
ARH	51415	2/25/2021	Review SWEPCO's responses to discovery (CARD 4th-Payroll expenses and related testimonies)	0.70	4	B	\$ 485.00
BJF	51415	2/25/2021	Review ETEC RFIs re: accountng issues; Review OPUC RFIs re: incentive compensation, OPUC RFIs re: taxes, ETEC RFIs re: accountng issues	0.40	4	B	\$ 350.00
ARH	51415	3/2/2021	Review SWEPCO response to Staff 13th RFIs (ad valorem taxes/Baird)	0.30	4	B	\$ 485.00
ARH	51415	3/3/2021	Review SWEPCO response to Staff 12th RFIs (incentive comp/outside services/Dolet Hills impact/Baird; Carlin; Seidel)	0.23	4	B	\$ 485.00
BJF	51415	3/3/2021	Review responses to Staff RFIs re: taxes	0.10	4	B	\$ 350.00
ARH	51415	3/4/2021	Review SWEPCO response to TIEC 7th RFIs (cost allocation (Aaron/Hawkins/Baird) and reg asset (Welsh 2) and incent comp / Baird)	0.45	4	B	\$ 485.00
GG	51415	3/4/2021	Manage discovery; research and analysis	2.00	4	B	\$ 125.00
ARH	51415	3/8/2021	Review Eastman Chem Co's 1st RFIs to SWEPCO, Nucor's 5th RFI to SWEPCO, and SWEPCO's Resp to Staff 9th RFIs (variety of topics including rate base, O&M, taxes, NOLs / Hodgson; Frantz; Baird)	0.70	4	B	\$ 485.00
BJF	51415	3/8/2021	Prepare RFIs re: incentive comp.	0.10	4	B	\$ 350.00
MG	51415	3/8/2021	Review Dolet Hills issues, perform analysis	0.75	4	B	\$ 250.00
GG	51415	3/8/2021	Manage discovery; research and analysis	2.00	4	B	\$ 125.00
MG	51415	3/9/2021	Review EDIT discovery, perform analysis	0.50	4	B	\$ 250.00
GG	51415	3/9/2021	Manage discovery; research and analysis	1.00	4	B	\$ 125.00
MG	51415	3/10/2021	Review discovery payroll issues, update exhibits & testimony	0.75	4	B	\$ 250.00
GG	51415	3/10/2021	Manage discovery; research and analysis	1.00	4	B	\$ 125.00

EXHIBIT E

Sorted by Issue

ARH	51415	3/11/2021	Review SWEPCO Resp to CARD 8th RFI (payroll / Baird) and OPUC's 10th RFI (taxes / Hodgson)	1.60	4	B	\$ 485.00
ARH	51415	3/13/2021	Review SWEPCO Resp to ETEC/NTEC's 1st RFI (various accounting issues / Baird/Hawkins/Cash) and Sierra Club's 2nd RFI (valuation/analysis of coal plants vs. alternatives including capital costs and O&M & retirements / Baird; McMahon; Cash; Mertz; Brice; Jeffries; Aaron)	1.15	4	B	\$ 485.00
MG	51415	3/13/2021	Review discovery, perform analysis on payroll and benefits	1.25	4	B	\$ 250.00
EF	51415	3/13/2021	Review discovery payroll issues, update exhibits & testimony	3.00	4	B	\$ 150.00
BJF	51415	3/15/2021	Correspond with M. Garrett re: RFI responses	0.30	4	B	\$ 350.00
MG	51415	3/15/2021	Perform analysis on Dolet Hills issues and EDIT	1.00	4	B	\$ 250.00
MG	51415	3/16/2021	Perform analysis on insurance reserve	3.00	4	B	\$ 250.00
EF	51415	3/16/2021	Review discovery, perform analysis on payroll and EDIT	3.00	4	B	\$ 150.00
MG	51415	3/17/2021	Continue analysis on payroll expense and benefits	2.50	4	B	\$ 250.00
BJF	51415	3/18/2021	Review responses to OPUC RFIs re: accounting; responses to ETEC RFIs re: accounting; responses to CARD RFIs re: payroll	0.40	4	B	\$ 350.00
EF	51415	3/30/2021	Review discovery response, perform analysis	2.00	4	B	\$ 150.00
EF	51415	3/31/2021	Review discovery response	0.50	4	B	\$ 150.00
SH	51415	4/29/2021	Reviewed discovery responses RE settlement offer and positions taken in rebuttal	0.30	4	B	\$ 250.00
SH	51415	4/27/2021	Reviewed Sierra Club's Motion for leave and response to motion to strike	1.20	4	C	\$ 250.00
EF	51415	12/16/2020	Review exhibits and workpapers; perform analysis	5.00	4	D	\$ 150.00
GG	51415	12/16/2020	Identify and develop issues	4.00	4	D	\$ 125.00
EF	51415	12/17/2020	Review exhibits and workpapers; perform analysis	3.00	4	D	\$ 150.00
GG	51415	12/17/2020	Identify and develop issues	2.00	4	D	\$ 125.00
EF	51415	12/28/2020	Review discovery; rate case issues	1.00	4	D	\$ 150.00
EF	51415	12/29/2020	Review discovery; rate case issues	1.00	4	D	\$ 150.00
EF	51415	1/1/2021	Review testimony and discovery responses	4.00	4	D	\$ 150.00
EF	51415	1/2/2021	Review testimony, perform analysis, draft discovery	7.00	4	D	\$ 150.00
EF	51415	1/3/2021	Review exhibits, and work papers	0.50	4	D	\$ 150.00
EF	51415	1/4/2021	Review exhibits and work papers, perform analysis, draft discovery	6.00	4	D	\$ 150.00
EF	51415	1/6/2021	Review exhibits and workpapers	1.00	4	D	\$ 150.00
GG	51415	1/8/2021	Assemble documents, research and analysis	4.00	4	D	\$ 125.00
GG	51415	1/13/2021	Assemble documents, work on discovery	4.00	4	D	\$ 125.00
EF	51415	1/22/2021	Review exhibits and workpapers	3.00	4	D	\$ 150.00
MG	51415	2/3/2021	Develop accounting issues	4.00	4	D	\$ 250.00
MG	51415	2/5/2021	Develop accounting issues	2.00	4	D	\$ 250.00
EF	51415	2/9/2021	Review exhibits and work papers	1.00	4	D	\$ 150.00
EF	51415	2/10/2021	Review discovery responses and perform analysis	3.00	4	D	\$ 150.00

EXHIBIT E

GG	51415	2/11/2021	Assemble documents, work on discovery	4.00	4	D	\$ 125.00
GG	51415	2/12/2021	Assemble documents, work on discovery	4.00	4	D	\$ 125.00
EF	51415	2/17/2021	Review discovery responses and perform analysis on payroll issues	4.50	4	D	\$ 150.00
EF	51415	2/19/2021	Review work papers and perform analysis on incentive issues	2.50	4	D	\$ 150.00
EF	51415	2/22/2021	Review exhibits and workpapers, perform rate case analysis	3.00	4	D	\$ 150.00
EF	51415	2/23/2021	Review exhibits and workpapers, perform rate case analysis	6.00	4	D	\$ 150.00
EF	51415	2/24/2021	Review exhibits and workpapers on ADFIT, perform rate case analysis	5.00	4	D	\$ 150.00
EF	51415	2/25/2021	Review exhibits and workpapers on ADFIT, perform rate case analysis	4.00	4	D	\$ 150.00
EF	51415	2/27/2021	Review discovery responses on ADFIT and EDFIT	3.00	4	D	\$ 150.00
EF	51415	3/1/2021	Review testimony, exhibits, and discovery on ADIT	2.00	4	D	\$ 150.00
EF	51415	3/2/2021	Review testimony, exhibits, and discovery on ADIT	1.00	4	D	\$ 150.00
EF	51415	3/3/2021	Review testimony, exhibits, and discovery on Dolet Hills	5.00	4	D	\$ 150.00
EF	51415	3/4/2021	Review testimony, exhibits, and discovery on Dolet Hills	1.00	4	D	\$ 150.00
GG	51415	3/4/2021	Manage discovery; research and analysis	2.00	4	D	\$ 125.00
EF	51415	3/8/2021	Review annual incentive adjustment, update adjustment	4.50	4	D	\$ 150.00
GG	51415	3/8/2021	Manage discovery; research and analysis	2.00	4	D	\$ 125.00
EF	51415	3/9/2021	Review Dolet Hills issues, perform analysis	3.50	4	D	\$ 150.00
GG	51415	3/9/2021	Manage discovery; research and analysis	1.00	4	D	\$ 125.00
GG	51415	3/10/2021	Manage discovery; research and analysis	1.00	4	D	\$ 125.00
EF	51415	3/12/2021	Review EDIT discovery, perform analysis	1.00	4	D	\$ 150.00
EF	51415	3/15/2021	Perform analysis and draft testimony on incentive compensation	2.50	4	D	\$ 150.00
EF	51415	3/16/2021	Review discovery, perform analysis on payroll and EDIT	3.00	4	D	\$ 150.00
EF	51415	3/18/2021	Perform analysis on Dolet Hills issues	0.50	4	D	\$ 150.00
EF	51415	3/19/2021	Perform analysis on payroll expense	2.00	4	D	\$ 150.00
EF	51415	3/20/2021	Perform analysis and draft testimony on payroll expense	1.00	4	D	\$ 150.00
HG	51415	12/14/2020	Work on Exhibits	3.00	4	E	\$ 200.00
HG	51415	12/16/2020	Work on Exhibits	3.00	4	E	\$ 200.00
EF	51415	1/5/2021	Draft testimony on payroll issues	3.00	4	E	\$ 150.00
EF	51415	2/4/2021	Review discovery responses, perform analysis, draft incentive adjustment	2.00	4	E	\$ 150.00
MG	51415	3/5/2021	Review annual incentive adjustment, update adjustment	1.00	4	E	\$ 250.00
MG	51415	3/8/2021	Review Dolet Hills issues, perform analysis	0.50	4	E	\$ 250.00
MG	51415	3/9/2021	Review EDIT discovery, perform analysis	0.50	4	E	\$ 250.00
MG	51415	3/10/2021	Review discovery payroll issues, update exhibits & testimony	0.75	4	E	\$ 250.00
MG	51415	3/12/2021	Perform analysis and draft testimony on incentive compensation	1.50	4	E	\$ 250.00
EF	51415	3/13/2021	Review discovery payroll issues, update exhibits & testimony	3.00	4	E	\$ 150.00
EF	51415	3/15/2021	Perform analysis and draft testimony on incentive compensation	2.50	4	E	\$ 150.00
EF	51415	3/17/2021	Draft testimony on vegetation management and self-insurance	3.50	4	E	\$ 150.00
MG	51415	3/18/2021	Work on draft testimony and exhibits	8.00	4	E	\$ 250.00

EXHIBIT E

Sorted by Issue

MG	51415	3/19/2021	Work on draft testimony and exhibits	8.00	4	E	\$ 250.00
MG	51415	3/20/2021	Work on draft testimony and exhibits	5.00	4	E	\$ 250.00
EF	51415	3/20/2021	Perform analysis and draft testimony on payroll expense	1.00	4	E	\$ 150.00
MG	51415	3/21/2021	Work on draft testimony and exhibits	4.00	4	E	\$ 250.00
HG	51415	3/21/2021	Review and revise testimony and exhibits	4.50	4	E	\$ 200.00
MG	51415	3/22/2021	Work on draft testimony and exhibits	8.00	4	E	\$ 250.00
HG	51415	3/22/2021	Review and revise testimony and exhibits	6.00	4	E	\$ 200.00
MG	51415	3/23/2021	Work on draft testimony and exhibits	7.00	4	E	\$ 250.00
EF	51415	3/23/2021	Review exhibits	2.00	4	E	\$ 150.00
HG	51415	3/23/2021	Continue work on testimony and exhibits	4.00	4	E	\$ 200.00
BJF	51415	3/24/2021	Review and revise M. Garrett testimony	3.30	4	E	\$ 350.00
MG	51415	3/24/2021	Review and finalize testimony and exhibits	4.00	4	E	\$ 250.00
HG	51415	3/24/2021	Final edits of testimony and exhibits	1.50	4	E	\$ 200.00
ARH	51415	3/25/2021	Review of M. Garrett final draft testimony	0.60	4	E	\$ 485.00
BJF	51415	3/25/2021	Revise M. Garrett draft testimony	1.00	4	E	\$ 350.00
MW	51415	3/25/2021	Prepared Direct Testimony & Exhibits of Mark Garrett	3.10	4	E	\$ 145.00
MW	51415	3/26/2021	Prepared Direct Testimony & Exhibits of Scott Norwood	1.20	4	E	\$ 145.00
LL	51415	4/1/2021	Prepare, file and serve direct testimony, attachments, and workpapers of Norwood, Nalepa, Woolridge, D.Garrett, and M.Garrett; Burn CD's containing worpapers	0.50	4	E	\$ 145.00
EF	51415	4/22/2021	Review settlement issues	1.50	4	F	\$ 150.00
SH	51415	4/29/2021	Reviewed Baird's summary of intervenor/Staff adjustments vs. ARH's draft	0.10	4	F	\$ 250.00
SH	51415	4/30/2021	Prep for call with SWEPCO RE Settlement	0.10	4	F	\$ 250.00
SH	51415	4/30/2021	Call with SWEPCO RE Settlement	0.09	4	F	\$ 250.00
SH	51415	4/30/2021	Call with Intervenors	0.07	4	F	\$ 250.00
MG	51415	4/30/2021	Review settlement positions;	2.00	4	F	\$ 250.00
MG	51415	5/2/2021	Review settlement proposal;	2.00	4	F	\$ 250.00
SH	51415	5/3/2021	Attended Zoom Call RE Settlement	0.07	4	F	\$ 250.00
SH	51415	5/3/2021	CARD only de-brief RE Settlement Zoom Call	0.06	4	F	\$ 250.00
SH	51415	5/3/2021	Prep for Zoom Call RE Settlement	0.10	4	F	\$ 250.00
SH	51415	5/5/2021	Reviewed updated Intervenor/Staff term sheet	0.04	4	F	\$ 250.00
SH	51415	5/7/2021	Attended Settlement Call with Intervenors, Staff, and SWEPCO	0.07	4	F	\$ 250.00
SH	51415	5/7/2021	Post Call with Intervenors and Staff	0.04	4	F	\$ 250.00
SH	51415	5/7/2021	Prep for Call with Company RE Settlement	0.10	4	F	\$ 250.00
MG	51415	5/7/2021	Work on settlement;	2.00	4	F	\$ 250.00
SH	51415	5/12/2021	Reviewd updated settlement offer from Intervenors/Staff	0.04	4	F	\$ 250.00
SH	51415	5/13/2021	Prep for call with intervenoros	0.07	4	F	\$ 250.00
SH	51415	5/13/2021	Call with Intervenors RE settlement	0.07	4	F	\$ 250.00

EXHIBIT E

Sorted by Issue

SH	51415	5/16/2021	Settlement Call	0.10	4	F	\$ 250.00
SH	51415	5/16/2021	De-briefed Settlement call and strategy moving forward with CARD only team	0.10	4	F	\$ 250.00
SH	51415	5/19/2021	Attended HOM	1.00	4	F	\$ 250.00
ARH	51415	6/14/2021	Continue preparing initial post-hearing brief-Review and Revise draft of brief re: other revenue requirement issues	0.32	4	F	\$ 485.00
EF	51415	4/2/2021	Download intervenor testimony and workpapers;	0.50	4	G	\$ 150.00
ARH	51415	4/5/2021	Continue preliminary review of other intervenor revenue requirement testimonies (OPUC-Georgis-Rev Req Adjustments & Rate Design-Dolet Hills)	0.30	4	G	\$ 485.00
MG	51415	4/8/2021	Review intervenor testimony and exhibits;	3.00	4	G	\$ 250.00
MG	51415	4/9/2021	Review intervenor testimony and exhibits;	1.50	4	G	\$ 250.00
EF	51415	4/9/2021	Review intervenor testimony	3.00	4	G	\$ 150.00
MG	51415	4/12/2021	Review Staff testimony and exhibits;	2.00	4	G	\$ 250.00
EF	51415	4/12/2021	Download and review staff testimony	1.00	4	G	\$ 150.00
MG	51415	4/13/2021	Review Staff testimony and exhibits;	2.00	4	G	\$ 250.00
EF	51415	4/13/2021	Review testimony	1.00	4	G	\$ 150.00
SH	51415	4/15/2021	Reviewed OPUC testimony	1.00	4	G	\$ 250.00
MG	51415	4/22/2021	Review Staff and intervenor testimony and exhibits;	1.50	4	G	\$ 250.00
MG	51415	4/23/2021	Review Staff and intervenor testimony and exhibits;	2.00	4	G	\$ 250.00
MG	51415	4/25/2021	Review Company rebuttal testimony and exhibits;	4.00	4	G	\$ 250.00
MG	51415	4/26/2021	Review Company rebuttal testimony and exhibits;	2.00	4	G	\$ 250.00
SH	51415	4/27/2021	Continued review of CARD cross-rebuttal testimony, schedules, and WPs	0.60	4	G	\$ 250.00
MG	51415	4/27/2021	Review Company rebuttal testimony and exhibits;	4.00	4	G	\$ 250.00
SH	51415	4/28/2021	Continued review of testimony/WP/Schedules RE treatment of EADFIT and Dolet Hills issues	3.90	4	G	\$ 250.00
MG	51415	4/29/2021	Analyze positions for settlement discussions;	2.00	4	G	\$ 250.00
SH	51415	5/3/2021	Reviewed Staff testimony RE CA/RD and NOLC Issue per settlement discussion	1.10	4	G	\$ 250.00
MG	51415	5/10/2021	Review rebuttal testimony; outline issues;	2.50	4	G	\$ 250.00
EF	51415	5/10/2021	Review rebuttal testimony;	1.00	4	G	\$ 150.00
MG	51415	5/11/2021	Review rebuttal testimony; outline issues;	2.00	4	G	\$ 250.00
EF	51415	5/11/2021	Review testimony issues;	4.00	4	G	\$ 150.00
MG	51415	5/12/2021	Review testimony; preparation of cross examination questions;	1.00	4	G	\$ 250.00
EF	51415	5/12/2021	Review rebuttal testimony issues;	3.00	4	G	\$ 150.00
MG	51415	5/13/2021	Review testimony; preparation of cross examination questions;	1.25	4	G	\$ 250.00
EF	51415	5/13/2021	Review rebuttal testimony issues;	1.50	4	G	\$ 150.00
MG	51415	5/14/2021	Review testimony; preparation of cross examination questions;	1.00	4	G	\$ 250.00
MG	51415	5/15/2021	Review testimony; preparation of cross examination questions;	2.00	4	G	\$ 250.00
EF	51415	5/15/2021	Review rebuttal testimony issues;	6.00	4	G	\$ 150.00

EXHIBIT E

Sorted by Issue

MG	51415	5/16/2021	Review testimony; preparation of cross examination questions;	2.00	4	G	\$ 250.00
EF	51415	5/16/2021	Review rebuttal testimony issues;	2.00	4	G	\$ 150.00
EF	51415	5/17/2021	Review rebuttal testimony issues;	3.00	4	G	\$ 150.00
BJF	51415	5/6/2021	Prepare for HOM	1.10	4	H	\$ 350.00
MG	51415	5/12/2021	Review testimony; preparation of cross examination questions;	1.00	4	H	\$ 250.00
BJF	51415	5/13/2021	Prepare for HOM	3.00	4	H	\$ 350.00
MG	51415	5/13/2021	Review testimony; preparation of cross examination questions;	1.25	4	H	\$ 250.00
BJF	51415	5/14/2021	Prepare for HOM	3.60	4	H	\$ 350.00
MG	51415	5/14/2021	Review testimony; preparation of cross examination questions;	1.00	4	H	\$ 250.00
ARH	51415	5/15/2021	Review and revise CARD Exhibits re: accounting, plant additions/retirements	0.90	4	H	\$ 485.00
BJF	51415	5/15/2021	Prepare for HOM	3.00	4	H	\$ 350.00
MG	51415	5/15/2021	Review testimony; preparation of cross examination questions;	2.00	4	H	\$ 250.00
BJF	51415	5/16/2021	Prepare for HOM	1.40	4	H	\$ 350.00
MG	51415	5/16/2021	Review testimony; preparation of cross examination questions;	2.00	4	H	\$ 250.00
BJF	51415	5/17/2021	Prepare for HOM	4.10	4	H	\$ 350.00
MG	51415	5/17/2021	Telephone conference with counsel re: cross examination; work on questions;	2.00	4	H	\$ 250.00
BJF	51415	5/18/2021	Prepare for HOM	3.00	4	H	\$ 350.00
MG	51415	5/18/2021	Work on cross examination;	2.00	4	H	\$ 250.00
ARH	51415	5/19/2021	Attend HOM	0.87	4	H	\$ 485.00
BJF	51415	5/19/2021	Prepare for HOM	0.90	4	H	\$ 350.00
EF	51415	5/19/2021	Hearing preparation;	1.00	4	H	\$ 150.00
BJF	51415	5/20/2021	Prepare for HOM	1.00	4	H	\$ 350.00
SH	51415	5/20/2021	Attended HOM	1.10	4	H	\$ 250.00
SH	51415	5/21/2021	Prepared CARD Exh. For Cross-X	0.06	4	H	\$ 250.00
SH	51415	5/21/2021	Attended HOM	1.00	4	H	\$ 250.00
SH	51415	5/24/2021	Attended HOM	0.80	4	H	\$ 250.00
SH	51415	5/27/2021	Drafted table RE briefing outline and PO RE CARD arguments	0.20	4	I	\$ 250.00
SH	51415	5/27/2021	Drafted preliminary outline for CARD brief RR issue	0.10	4	I	\$ 250.00
BJF	51415	6/9/2021	Draft initial post-hearing brief re: accounting issues	0.40	4	I	\$ 350.00
BJF	51415	6/10/2021	Draft initial post-hearing brief re: accounting issues	3.40	4	I	\$ 350.00
BJF	51415	6/11/2021	Draft initial post-hearing brief re: accounting issues	5.50	4	I	\$ 350.00
BJF	51415	6/12/2021	Draft initial post-hearing brief re: accounting issues	4.30	4	I	\$ 350.00
BJF	51415	6/13/2021	Draft initial post-hearing brief re: accounting issues	4.00	4	I	\$ 350.00
SH	51415	6/13/2021	Reviewed and edited draft version of brief	0.30	4	I	\$ 250.00
SH	51415	6/13/2021	Incorporated cites to draft version of brief	0.30	4	I	\$ 250.00
SH	51415	6/15/2021	Reviewed and edited complete initial brief draft	0.30	4	I	\$ 250.00
SH	51415	6/16/2021	Reviewed and edited Initial Brief draft with all CARD issues 2nd Draft	0.40	4	I	\$ 250.00
SH	51415	6/16/2021	Reviewed and edited Initial Brief Draft with 3rd round of CARD edits	0.10	4	I	\$ 250.00

EXHIBIT E

Sorted by Issue

SH	51415	6/16/2021	Reviewed and edited Initial Brief Draft with 4th Round or CARD Edits	0.08	4	I	\$ 250.00
SH	51415	6/16/2021	Reviewed and edited Initial Brief Draft with 5th Round or CARD edits	0.09	4	I	\$ 250.00
SH	51415	6/16/2021	Reviewed and edited Initial Brief Draft with 6th Round of CARD Edits	0.08	4	I	\$ 250.00
SH	51415	6/17/2021	Final Review before filing of Initial Brief	0.11	4	I	\$ 250.00
MG	51415	6/19/2021	Conference with counsel; review issues for post hearing brief	2.00	4	I	\$ 250.00
MG	51415	6/21/2021	Work on post hearing brief	2.00	4	I	\$ 250.00
MG	51415	6/22/2021	Continue work on post hearing brief	2.00	4	I	\$ 250.00
ARH	51415	6/25/2021	Review & revise draft of reply brief re: post-TY adjustments	0.60	4	I	\$ 485.00
ARH	51415	6/28/2021	Close to final review & revisions of draft of reply brief re: accounting adjustments	0.80	4	I	\$ 485.00
ARH	51415	6/28/2021	Close to final review & revisions of draft of reply brief re: depreciation expense and rates	1.10	4	I	\$ 485.00
SH	51415	6/28/2021	Reviewed and edited CARD first draft Reply Brief	0.23	4	I	\$ 250.00
SH	51415	6/29/2021	Reviewed and edited CARD's Reply Brief Final Drafts	0.44	4	I	\$ 250.00
SH	51415	6/29/2021	Conducted research RE missing citations for Reply Brief	0.16	4	I	\$ 250.00
SH	51415	6/29/2021	Drafted preliminary FOF/COL	0.13	4	I	\$ 250.00
SH	51415	6/30/2021	Drafted FOF/COL	0.33	4	I	\$ 250.00
SH	51415	6/30/2021	Reviewed and edited CARD's FOF/COL	0.18	4	I	\$ 250.00
SH	51415	6/30/2021	Reviewed and edited CARD Reply Brief Final Drafts	0.21	4	I	\$ 250.00
SH	51415	6/30/2021	Reviewed and edited FOF/COL Final Drafts	0.08	4	I	\$ 250.00
BJF	51415	10/22/2020	Review application, direct testimony and supporting schedules and conduct relevant research re: rate of return	2.00	5	A	\$ 350.00
BJF	51415	10/26/2020	Review application, direct testimony and supporting schedules and conduct relevant research re: transmission and distribution issues	1.00	5	A	\$ 350.00
BJF	51415	12/8/2020	Review testimony and supporting schedules, conduct related research and participate in call with D. Garrett re: depreciation	2.50	5	A	\$ 350.00
DG	51415	11/02/20	Review application, testimony, exhibits and workpapers	1.85	5	A	\$ 200.00
DG	51415	11/05/20	Review application, testimony, exhibits and workpapers	0.40	5	A	\$ 200.00
DG	51415	11/10/20	Review application, testimony, exhibits and workpapers	0.50	5	A	\$ 200.00
DG	51415	11/12/20	Review application, testimony, exhibits and workpapers	0.50	5	A	\$ 200.00
DG	51415	11/16/20	Review depreciation study, Iowa curve analysis, and reserve and remaining life calculations	1.25	5	A	\$ 200.00
DG	51415	11/18/20	Review application, testimony, exhibits and workpapers	1.00	5	A	\$ 200.00
DG	51415	11/20/20	Review depreciation study, Iowa curve analysis, and reserve and remaining life calculations	1.00	5	A	\$ 200.00
DG	51415	11/23/20	Review depreciation study, Iowa curve analysis, and reserve and remaining life calculations	0.75	5	A	\$ 200.00

EXHIBIT E

Sorted by Issue

DG	51415	11/30/20	Review depreciation study, Iowa curve analysis, and reserve and remaining life calculations	1.25	5	A	\$ 200.00
DG	51415	12/01/20	Review application, testimony, exhibits and workpapers	1.20	5	A	\$ 200.00
DG	51415	12/03/20	Review depreciation study, Iowa curve analysis, and reserve and remaining life calculations	1.25	5	A	\$ 200.00
DG	51415	12/07/20	Review depreciation study, Iowa curve analysis, and reserve and remaining life calculations	1.20	5	A	\$ 200.00
DG	51415	12/10/20	Review depreciation study, Iowa curve analysis, and reserve and remaining life calculations	1.50	5	A	\$ 200.00
DG	51415	12/14/20	Review depreciation study, Iowa curve analysis, and reserve and remaining life calculations	1.00	5	A	\$ 200.00
DG	51415	12/17/20	Review depreciation study, Iowa curve analysis, and reserve and remaining life calculations	1.00	5	A	\$ 200.00
DG	51415	12/18/20	Review depreciation study, Iowa curve analysis, and reserve and remaining life calculations	1.25	5	A	\$ 200.00
DG	51415	12/21/20	Review depreciation study, Iowa curve analysis, and reserve and remaining life calculations	1.25	5	A	\$ 200.00
DG	51415	12/22/20	Review depreciation study, Iowa curve analysis, and reserve and remaining life calculations	1.00	5	A	\$ 200.00
DG	51415	12/28/20	Review depreciation study, Iowa curve analysis, and reserve and remaining life calculations	1.25	5	A	\$ 200.00
DG	51415	12/30/20	Review depreciation study, Iowa curve analysis, and reserve and remaining life calculations	1.25	5	A	\$ 200.00
MG	51415	1/26/2021	Depreciation and ADIT for early retirements	4.00	5	B	\$ 250.00
SH	51415	1/28/2021	Reviewed CARD Depreciation RFIs	0.50	5	B	\$ 250.00
BJF	51415	1/29/2021	Review CARD RFIs re: Staff RFIs re: generation issues	0.10	5	B	\$ 350.00
MG	51415	2/8/2021	Depreciation for early retirements	4.00	5	B	\$ 250.00
BJF	51415	2/22/2021	Review responses to Staff RFIs re: depreciation and CARD RFIs re: depreciation	0.60	5	B	\$ 350.00
BJF	51415	3/18/2021	Review responses to ETEC RFIs re: depreciation; OPUC RFIs re: depreciation	0.20	5	B	\$ 350.00
SH	51415	4/29/2021	Reviewed discovery responses RE settlement offer and positions taken in rebuttal	0.20	5	B	\$ 250.00
SH	51415	12/4/2020	Reviewed depreciation testimony	2.40	5	D	\$ 250.00
ARH	51415	12/8/2020	Assess effect of gen. retirements on depreciation expense	1.05	5	D	\$ 485.00
SH	51415	12/8/2020	Prep for zoom call with D. Garrett RE Rate Case	1.00	5	D	\$ 250.00
SH	51415	12/8/2020	Attended zoom call RE: D. Garrett's issues in Rate Case	1.00	5	D	\$ 250.00
ARH	51415	12/9/2020	Prep for and attend internal conference re: effect of gen. retirements on depreciation expense	0.30	5	D	\$ 485.00

EXHIBIT E

Sorted by Issue

ARH	51415	12/9/2020	Prep for and attend internal conference re: effect of gen. retirements on depreciation expense	0.30	5	D	\$ 485.00
MG	51415	2/10/2021	Depreciation for early retirements	4.00	5	D	\$ 250.00
SH	51415	2/16/2021	Reviewed SWEPCO Direct testimony RE: depreciation	2.20	5	D	\$ 250.00
SH	51415	2/22/2021	Reviewed SWEPCO direct testimony/WP RE: depreciation issues	2.90	5	D	\$ 250.00
SH	51415	2/26/2021	Reviewed SWEPCO Direct testimony/WP/Schedules RE: retirement issues	2.10	5	D	\$ 250.00
DG	51415	4/2/2021	Review intervenor testimony	1.25	5	D	\$ 200.00
DG	51415	4/26/2021	Review rebuttal testimony	1.25	5	D	\$ 200.00
DG	51415	4/29/2021	Review rebuttal testimony and exhibits	0.75	5	D	\$ 200.00
DG	51415	01/05/21	Review and organize actuarial data, review depreciation study, and review dismantlement studies	2.25	5	D	\$ 200.00
DG	51415	01/07/21	Review actuarial data, observed life tables and net salvage data	2.00	5	D	\$ 200.00
DG	51415	01/11/21	Review and organize actuarial data, review depreciation study, and review dismantlement studies	2.00	5	D	\$ 200.00
DG	51415	01/12/21	Review Iowa curve and net salvage analysis and build observed life tables	2.25	5	D	\$ 200.00
DG	51415	01/14/21	Review actuarial data, observed life tables and net salvage data	2.50	5	D	\$ 200.00
DG	51415	01/15/21	Review application, testimony, exhibits and workpapers	1.25	5	D	\$ 200.00
DG	51415	01/19/21	Review and organize actuarial data, review depreciation study, and review dismantlement studies	1.75	5	D	\$ 200.00
DG	51415	01/21/21	Review actuarial data, observed life tables and net salvage data	2.00	5	D	\$ 200.00
DG	51415	01/23/21	Review and organize actuarial data, review depreciation study, and review dismantlement studies	1.50	5	D	\$ 200.00
DG	51415	01/27/21	Review Iowa curve and net salvage analysis and build observed life tables	2.00	5	D	\$ 200.00
DG	51415	01/29/21	Review dismantlement study and analysis, and conduct service life and net salvage analysis	2.00	5	D	\$ 200.00
DG	51415	02/02/21	Review dismantlement study and analysis, and conduct service life and net salvage analysis	2.00	5	D	\$ 200.00
DG	51415	02/03/21	Review and organize actuarial data, review depreciation study, and review dismantlement studies	2.25	5	D	\$ 200.00
DG	51415	02/05/21	Review depreciation study, Iowa curve analysis, and reserve and remaining life calculations	2.25	5	D	\$ 200.00
DG	51415	02/08/21	Review Iowa curve and net salvage analysis and build observed life tables	2.00	5	D	\$ 200.00
DG	51415	02/10/21	Review dismantlement study and analysis, and conduct service life and net salvage analysis	2.00	5	D	\$ 200.00
DG	51415	02/11/21	Review Iowa curve and net salvage analysis and build observed life tables	2.25	5	D	\$ 200.00
DG	51415	02/15/21	Review and organize actuarial data, review depreciation study, and review dismantlement studies	2.00	5	D	\$ 200.00
DG	51415	02/16/21	Review Iowa curve and net salvage analysis and build observed life tables	2.00	5	D	\$ 200.00

EXHIBIT E

Sorted by Issue

DG	51415	02/18/21	Review dismantlement study and analysis, and conduct service life and net salvage analysis	2.50	5	D	\$ 200.00
DG	51415	02/23/21	Review depreciation study, Iowa curve analysis, and reserve and remaining life calculations	1.50	5	D	\$ 200.00
DG	51415	02/24/21	Review dismantlement study and analysis, and conduct service life and net salvage analysis	1.75	5	D	\$ 200.00
DG	51415	02/27/21	Review dismantlement study and analysis, and conduct service life and net salvage analysis	1.25	5	D	\$ 200.00
DG	51415	03/01/21	Review depreciation study, Iowa curve analysis, and reserve and remaining life calculations	2.75	5	D	\$ 200.00
DG	51415	03/02/21	Review and organize actuarial data, review depreciation study, and review dismantlement studies	1.75	5	D	\$ 200.00
DG	51415	03/04/21	Review and organize actuarial data, review depreciation study, and review dismantlement studies	2.00	5	D	\$ 200.00
DG	51415	03/08/21	Review depreciation study, Iowa curve analysis, and reserve and remaining life calculations	2.00	5	D	\$ 200.00
DG	51415	03/10/21	Review Iowa curve and net salvage analysis and build observed life tables	2.25	5	D	\$ 200.00
DG	51415	03/11/21	Review dismantlement study and analysis, and conduct service life and net salvage analysis	1.50	5	D	\$ 200.00
DG	51415	03/13/21	Review and organize actuarial data, review depreciation study, and review dismantlement studies	1.25	5	D	\$ 200.00
DG	51415	03/15/21	Review and organize actuarial data, review depreciation study, and review dismantlement studies	1.50	5	D	\$ 200.00
DG	51415	03/17/21	Review and organize actuarial data, review depreciation study, and review dismantlement studies	1.75	5	D	\$ 200.00
DG	51415	03/18/21	Draft testimony and build workpapers and exhibits	1.25	5	D	\$ 200.00
DG	51415	03/19/21	Draft testimony and build workpapers and exhibits	1.50	5	D	\$ 200.00
DG	51415	03/20/21	Draft testimony and build workpapers and exhibits	1.25	5	D	\$ 200.00
DG	51415	03/22/21	Draft testimony and build workpapers and exhibits	1.50	5	D	\$ 200.00
DG	51415	03/23/21	Draft testimony and build workpapers and exhibits	1.75	5	D	\$ 200.00
DG	51415	03/24/21	Review and revise testimony and workpapers	1.25	5	D	\$ 200.00
DG	51415	05/03/21	Conference call with counsel and consultants and review settlement proposal	0.25	5	D	\$ 200.00
DG	51415	05/07/21	Review discovery and settlement offer	0.50	5	D	\$ 200.00
DG	51415	05/12/21	Prepare for hearing and email with counsel	1.25	5	D	\$ 200.00
DG	51415	05/14/21	Prepare for trial	1.25	5	D	\$ 200.00
DG	51415	05/17/21	Prepare for hearing	1.50	5	D	\$ 200.00
DG	51415	05/18/21	Prepare for hearing	1.50	5	D	\$ 200.00
DG	51415	05/19/21	Prepare for and attend hearing	1.50	5	D	\$ 200.00

EXHIBIT E

Sorted by Issue

DG	51415	11/05/20	Review application, testimony, exhibits and workpapers	0.40	5	D	\$ 200.00
DG	51415	11/10/20	Review application, testimony, exhibits and workpapers	0.50	5	D	\$ 200.00
DG	51415	11/12/20	Review application, testimony, exhibits and workpapers	0.65	5	D	\$ 200.00
DG	51415	11/16/20	Review depreciation study, Iowa curve analysis, and reserve and remaining life calculations	1.00	5	D	\$ 200.00
DG	51415	11/18/20	Review application, testimony, exhibits and workpapers	1.00	5	D	\$ 200.00
DG	51415	11/20/20	Review depreciation study, Iowa curve analysis, and reserve and remaining life calculations	1.00	5	D	\$ 200.00
DG	51415	11/23/20	Review depreciation study, Iowa curve analysis, and reserve and remaining life calculations	0.75	5	D	\$ 200.00
DG	51415	11/30/20	Review depreciation study, Iowa curve analysis, and reserve and remaining life calculations	1.25	5	D	\$ 200.00
DG	51415	12/01/20	Review application, testimony, exhibits and workpapers	1.20	5	D	\$ 200.00
DG	51415	12/03/20	Review depreciation study, Iowa curve analysis, and reserve and remaining life calculations	1.25	5	D	\$ 200.00
DG	51415	12/07/20	Review depreciation study, Iowa curve analysis, and reserve and remaining life calculations	1.20	5	D	\$ 200.00
DG	51415	12/10/20	Review depreciation study, Iowa curve analysis, and reserve and remaining life calculations	1.25	5	D	\$ 200.00
DG	51415	12/14/20	Review depreciation study, Iowa curve analysis, and reserve and remaining life calculations	1.00	5	D	\$ 200.00
DG	51415	12/17/20	Review depreciation study, Iowa curve analysis, and reserve and remaining life calculations	1.00	5	D	\$ 200.00
DG	51415	12/18/20	Review depreciation study, Iowa curve analysis, and reserve and remaining life calculations	1.25	5	D	\$ 200.00
DG	51415	12/21/20	Review depreciation study, Iowa curve analysis, and reserve and remaining life calculations	1.25	5	D	\$ 200.00
DG	51415	12/22/20	Review depreciation study, Iowa curve analysis, and reserve and remaining life calculations	1.00	5	D	\$ 200.00
DG	51415	12/28/20	Review depreciation study, Iowa curve analysis, and reserve and remaining life calculations	1.00	5	D	\$ 200.00
DG	51415	12/30/20	Review depreciation study, Iowa curve analysis, and reserve and remaining life calculations	1.25	5	D	\$ 200.00
BJF	51415	3/24/2021	Review and revise D. Garrett testimony	1.10	5	E	\$ 350.00
MW	51415	3/24/2021	Prepared Direct Testimony & Exhibits of David Garrett	3.20	5	E	\$ 145.00
ARH	51415	3/25/2021	Review of D. Garrett final draft testimony	0.70	5	E	\$ 485.00
SH	51415	3/25/2021	Reviewed D. Garrett Direct	1.60	5	E	\$ 250.00

EXHIBIT E

Sorted by Issue

LL	51415	4/2/2021	Prepare, file and serve direct testimony, attachments, and workpapers of Norwood, Nalepa, Woolridge, D.Garrett, and M.Garrett; Burn CD's containing workpapers	0.50	5	E	\$ 145.00
DG	51415	4/2/2021	Review intervenor testimony	1.00	5	E	\$ 200.00
DG	51415	4/26/2021	Review rebuttal testimony	1.00	5	E	\$ 200.00
DG	51415	4/29/2021	Review rebuttal testimony and exhibits	0.75	5	E	\$ 200.00
DG	51415	03/18/21	Draft testimony and build workpapers and exhibits	1.50	5	E	\$ 200.00
DG	51415	03/19/21	Draft testimony and build workpapers and exhibits	1.00	5	E	\$ 200.00
DG	51415	03/20/21	Draft testimony and build workpapers and exhibits	1.00	5	E	\$ 200.00
DG	51415	03/22/21	Draft testimony and build workpapers and exhibits	2.00	5	E	\$ 200.00
DG	51415	03/23/21	Draft testimony and build workpapers and exhibits	2.00	5	E	\$ 200.00
DG	51415	03/24/21	Review and revise testimony and workpapers	1.00	5	E	\$ 200.00
DG	51415	05/03/21	Conference call with counsel and consultants and review settlement proposal	0.25	5	E	\$ 200.00
DG	51415	05/07/21	Review discovery and settlement offer	0.25	5	E	\$ 200.00
DG	51415	05/12/21	Prepare for hearing and email with counsel	1.25	5	E	\$ 200.00
DG	51415	05/14/21	Prepare for trial	1.00	5	E	\$ 200.00
DG	51415	05/17/21	Prepare for hearing	1.00	5	E	\$ 200.00
DG	51415	05/18/21	Prepare for hearing	1.50	5	E	\$ 200.00
DG	51415	05/19/21	Prepare for and attend hearing	1.75	5	E	\$ 200.00
SH	51415	4/29/2021	Reviewed Baird's summary of intervenor/Staff adjustments vs. ARH's draft	0.10	5	F	\$ 250.00
SH	51415	4/30/2021	Prep for call with SWEPCO RE Settlement	0.10	5	F	\$ 250.00
SH	51415	4/30/2021	Call with SWEPCO RE Settlement	0.08	5	F	\$ 250.00
SH	51415	4/30/2021	Call with Intervenors	0.07	5	F	\$ 250.00
SH	51415	5/3/2021	Attended Zoom Call RE Settlement	0.07	5	F	\$ 250.00
SH	51415	5/3/2021	CARD only de-brief RE Settlement Zoom Call	0.06	5	F	\$ 250.00
SH	51415	5/3/2021	Prep for Zoom Call RE Settlement	0.20	5	F	\$ 250.00
SH	51415	5/5/2021	Reviewed updated Intervenor/Staff term sheet	0.04	5	F	\$ 250.00
SH	51415	5/7/2021	Attended Settlement Call with Intervenors, Staff, and SWEPCO	0.07	5	F	\$ 250.00
SH	51415	5/7/2021	Post Call with Intervenors and Staff	0.04	5	F	\$ 250.00
SH	51415	5/7/2021	Prep for Call with Company RE Settlement	0.10	5	F	\$ 250.00
SH	51415	5/12/2021	Reviewd updated settlement offer from Intervenors/Staff	0.04	5	F	\$ 250.00
SH	51415	5/13/2021	Prep for call with intervenoros	0.07	5	F	\$ 250.00
SH	51415	5/13/2021	Call with Intervenors RE settlement	0.07	5	F	\$ 250.00
SH	51415	5/16/2021	Settlement Call	0.10	5	F	\$ 250.00
SH	51415	5/16/2021	De-briefed Settlement call and strategy moving forward with CARD only team	0.10	5	F	\$ 250.00
SH	51415	5/19/2021	Attended HOM	1.00	5	F	\$ 250.00
ARH	51415	6/14/2021	Continue preparing initial post-hearing brief-Review and Revise draft of brief re: other revenue requirement issues	0.32	5	F	\$ 485.00

EXHIBIT E

DG	51415	4/2/2021	Review intervenor testimony	1.00	5	G	\$ 200.00
DG	51415	4/26/2021	Review rebuttal testimony	1.25	5	G	\$ 200.00
SH	51415	4/27/2021	Continued review of CARD cross-rebuttal testimony, schedules, and WPs	0.60	5	G	\$ 250.00
DG	51415	4/29/2021	Review rebuttal testimony and exhibits	0.75	5	G	\$ 200.00
DG	51415	01/05/21	Review and organize actuarial data, review depreciation study, and review dismantlement studies	2.25	5	G	\$ 200.00
DG	51415	01/07/21	Review actuarial data, observed life tables and net salvage data	1.75	5	G	\$ 200.00
DG	51415	01/11/21	Review and organize actuarial data, review depreciation study, and review dismantlement studies	2.00	5	G	\$ 200.00
DG	51415	01/12/21	Review Iowa curve and net salvage analysis and build observed life tables	2.00	5	G	\$ 200.00
DG	51415	01/14/21	Review actuarial data, observed life tables and net salvage data	2.25	5	G	\$ 200.00
DG	51415	01/15/21	Review application, testimony, exhibits and workpapers	1.25	5	G	\$ 200.00
DG	51415	01/19/21	Review and organize actuarial data, review depreciation study, and review dismantlement studies	1.75	5	G	\$ 200.00
DG	51415	01/21/21	Review actuarial data, observed life tables and net salvage data	1.75	5	G	\$ 200.00
DG	51415	01/23/21	Review and organize actuarial data, review depreciation study, and review dismantlement studies	1.50	5	G	\$ 200.00
DG	51415	01/27/21	Review Iowa curve and net salvage analysis and build observed life tables	2.00	5	G	\$ 200.00
DG	51415	01/29/21	Review dismantlement study and analysis, and conduct service life and net salvage analysis	2.00	5	G	\$ 200.00
DG	51415	02/02/21	Review dismantlement study and analysis, and conduct service life and net salvage analysis	2.00	5	G	\$ 200.00
DG	51415	02/03/21	Review and organize actuarial data, review depreciation study, and review dismantlement studies	2.00	5	G	\$ 200.00
DG	51415	02/05/21	Review depreciation study, Iowa curve analysis, and reserve and remaining life calculations	2.25	5	G	\$ 200.00
DG	51415	02/08/21	Review Iowa curve and net salvage analysis and build observed life tables	1.75	5	G	\$ 200.00
DG	51415	02/10/21	Review dismantlement study and analysis, and conduct service life and net salvage analysis	2.00	5	G	\$ 200.00
DG	51415	02/11/21	Review Iowa curve and net salvage analysis and build observed life tables	2.25	5	G	\$ 200.00
DG	51415	02/15/21	Review and organize actuarial data, review depreciation study, and review dismantlement studies	1.75	5	G	\$ 200.00
DG	51415	02/16/21	Review Iowa curve and net salvage analysis and build observed life tables	2.00	5	G	\$ 200.00
DG	51415	02/18/21	Review dismantlement study and analysis, and conduct service life and net salvage analysis	2.25	5	G	\$ 200.00
DG	51415	02/23/21	Review depreciation study, Iowa curve analysis, and reserve and remaining life calculations	1.50	5	G	\$ 200.00

EXHIBIT E

Sorted by Issue

DG	51415	02/24/21	Review dismantlement study and analysis, and conduct service life and net salvage analysis	1.75	5	G	\$ 200.00
DG	51415	02/27/21	Review dismantlement study and analysis, and conduct service life and net salvage analysis	1.00	5	G	\$ 200.00
DG	51415	03/01/21	Review depreciation study, Iowa curve analysis, and reserve and remaining life calculations	2.50	5	G	\$ 200.00
DG	51415	03/02/21	Review and organize actuarial data, review depreciation study, and review dismantlement studies	1.75	5	G	\$ 200.00
DG	51415	03/04/21	Review and organize actuarial data, review depreciation study, and review dismantlement studies	2.00	5	G	\$ 200.00
DG	51415	03/08/21	Review depreciation study, Iowa curve analysis, and reserve and remaining life calculations	1.75	5	G	\$ 200.00
DG	51415	03/10/21	Review Iowa curve and net salvage analysis and build observed life tables	2.25	5	G	\$ 200.00
DG	51415	03/11/21	Review dismantlement study and analysis, and conduct service life and net salvage analysis	1.25	5	G	\$ 200.00
DG	51415	03/13/21	Review and organize actuarial data, review depreciation study, and review dismantlement studies	1.25	5	G	\$ 200.00
DG	51415	03/15/21	Review and organize actuarial data, review depreciation study, and review dismantlement studies	1.50	5	G	\$ 200.00
DG	51415	03/17/21	Review and organize actuarial data, review depreciation study, and review dismantlement studies	2.00	5	G	\$ 200.00
DG	51415	03/18/21	Draft testimony and build workpapers and exhibits	1.50	5	G	\$ 200.00
DG	51415	03/19/21	Draft testimony and build workpapers and exhibits	1.50	5	G	\$ 200.00
DG	51415	03/20/21	Draft testimony and build workpapers and exhibits	1.25	5	G	\$ 200.00
DG	51415	03/22/21	Draft testimony and build workpapers and exhibits	1.50	5	G	\$ 200.00
DG	51415	03/23/21	Draft testimony and build workpapers and exhibits	1.75	5	G	\$ 200.00
DG	51415	03/24/21	Review and revise testimony and workpapers	1.25	5	G	\$ 200.00
DG	51415	05/03/21	Conference call with counsel and consultants and review settlement proposal	0.25	5	G	\$ 200.00
DG	51415	05/07/21	Review discovery and settlement offer	0.50	5	G	\$ 200.00
DG	51415	05/12/21	Prepare for hearing and email with counsel	1.25	5	G	\$ 200.00
DG	51415	05/14/21	Prepare for trial	1.25	5	G	\$ 200.00
DG	51415	05/17/21	Prepare for hearing	1.50	5	G	\$ 200.00
DG	51415	05/18/21	Prepare for hearing	1.50	5	G	\$ 200.00
DG	51415	05/19/21	Prepare for and attend hearing	1.50	5	G	\$ 200.00
DG	51415	11/05/20	Review application, testimony, exhibits and workpapers	0.40	5	G	\$ 200.00
DG	51415	11/10/20	Review application, testimony, exhibits and workpapers	0.50	5	G	\$ 200.00
DG	51415	11/12/20	Review application, testimony, exhibits and workpapers	0.65	5	G	\$ 200.00

EXHIBIT E

Sorted by Issue

DG	51415	11/16/20	Review depreciation study, Iowa curve analysis, and reserve and remaining life calculations	1.00	5	G	\$ 200.00
DG	51415	11/18/20	Review application, testimony, exhibits and workpapers	1.00	5	G	\$ 200.00
DG	51415	11/20/20	Review depreciation study, Iowa curve analysis, and reserve and remaining life calculations	1.00	5	G	\$ 200.00
DG	51415	11/23/20	Review depreciation study, Iowa curve analysis, and reserve and remaining life calculations	0.75	5	G	\$ 200.00
DG	51415	11/30/20	Review depreciation study, Iowa curve analysis, and reserve and remaining life calculations	1.25	5	G	\$ 200.00
DG	51415	12/01/20	Review application, testimony, exhibits and workpapers	1.10	5	G	\$ 200.00
DG	51415	12/03/20	Review depreciation study, Iowa curve analysis, and reserve and remaining life calculations	1.25	5	G	\$ 200.00
DG	51415	12/07/20	Review depreciation study, Iowa curve analysis, and reserve and remaining life calculations	1.10	5	G	\$ 200.00
DG	51415	12/10/20	Review depreciation study, Iowa curve analysis, and reserve and remaining life calculations	1.25	5	G	\$ 200.00
DG	51415	12/14/20	Review depreciation study, Iowa curve analysis, and reserve and remaining life calculations	0.75	5	G	\$ 200.00
DG	51415	12/17/20	Review depreciation study, Iowa curve analysis, and reserve and remaining life calculations	1.00	5	G	\$ 200.00
DG	51415	12/18/20	Review depreciation study, Iowa curve analysis, and reserve and remaining life calculations	1.00	5	G	\$ 200.00
DG	51415	12/21/20	Review depreciation study, Iowa curve analysis, and reserve and remaining life calculations	1.25	5	G	\$ 200.00
DG	51415	12/22/20	Review depreciation study, Iowa curve analysis, and reserve and remaining life calculations	0.75	5	G	\$ 200.00
DG	51415	12/28/20	Review depreciation study, Iowa curve analysis, and reserve and remaining life calculations	1.00	5	G	\$ 200.00
DG	51415	12/30/20	Review depreciation study, Iowa curve analysis, and reserve and remaining life calculations	1.00	5	G	\$ 200.00
BJF	51415	5/6/2021	Prepare for HOM	1.10	5	H	\$ 350.00
BJF	51415	5/13/2021	Prepare for HOM	2.50	5	H	\$ 350.00
BJF	51415	5/14/2021	Prepare for HOM	3.50	5	H	\$ 350.00
BJF	51415	5/15/2021	Prepare for HOM	2.50	5	H	\$ 350.00
BJF	51415	5/16/2021	Prepare for HOM	1.40	5	H	\$ 350.00
BJF	51415	5/17/2021	Prepare for HOM	4.00	5	H	\$ 350.00
BJF	51415	5/18/2021	Prepare for HOM	2.50	5	H	\$ 350.00
BJF	51415	5/19/2021	Prepare for HOM	0.90	5	H	\$ 350.00
ARH	51415	5/20/2021	Continue preparing for HOM (cost of capital and useful life of Dolet Hills)	1.70	5	H	\$ 485.00
BJF	51415	5/20/2021	Prepare for HOM	1.00	5	H	\$ 350.00
SH	51415	5/20/2021	Attended HOM	1.10	5	H	\$ 250.00
SH	51415	5/21/2021	Prepared CARD Exh. For Cross-X	0.06	5	H	\$ 250.00
SH	51415	5/21/2021	Attended HOM	1.00	5	H	\$ 250.00

EXHIBIT E

Sorted by Issue

SH	51415	5/24/2021	Attended HOM	0.80	5	H	\$ 250.00
SH	51415	5/27/2021	Drafted table RE briefing outline and PO RE CARD arguments	0.20	5	I	\$ 250.00
SH	51415	5/27/2021	Drafted preliminary outline for CARD brief RR issue	0.10	5	I	\$ 250.00
BJF	51415	6/7/2021	Draft initial post-hearing brief re: depreciation	1.50	5	I	\$ 350.00
BJF	51415	6/8/2021	Draft initial post-hearing brief re: depreciation	1.70	5	I	\$ 350.00
BJF	51415	6/9/2021	Draft initial post-hearing brief re: depreciation	3.20	5	I	\$ 350.00
SH	51415	6/13/2021	Reviewed and edited draft version of brief	0.30	5	I	\$ 250.00
SH	51415	6/13/2021	Incorporated cites to draft version of brief	0.30	5	I	\$ 250.00
SH	51415	6/15/2021	Reviewed and edited complete initial brief draft	0.30	5	I	\$ 250.00
SH	51415	6/16/2021	Reviewed and edited Initial Brief draft with all CARD issues 2nd Draft	0.40	5	I	\$ 250.00
SH	51415	6/16/2021	Reviewed and edited Initial Brief Draft with 3rd round of CARD edits	0.10	5	I	\$ 250.00
SH	51415	6/16/2021	Reviewed and edited Initial Brief Draft with 4th Round or CARD Edits	0.08	5	I	\$ 250.00
SH	51415	6/16/2021	Reviewed and edited Initial Brief Draft with 5th Round or CARD edits	0.09	5	I	\$ 250.00
SH	51415	6/16/2021	Reviewed and edited Initial Brief Draft with 6th Round of CARD Edits	0.08	5	I	\$ 250.00
SH	51415	6/17/2021	Final Review before filing of Initial Brief	0.11	5	I	\$ 250.00
SH	51415	6/28/2021	Reviewed and edited CARD first draft Reply Brief	0.23	5	I	\$ 250.00
SH	51415	6/29/2021	Reviewed and edited CARD's Reply Brief Final Drafts	0.44	5	I	\$ 250.00
SH	51415	6/29/2021	Conducted research RE missing citations for Reply Brief	0.16	5	I	\$ 250.00
SH	51415	6/29/2021	Drafted preliminary FOF/COL	0.13	5	I	\$ 250.00
SH	51415	6/30/2021	Drafted FOF/COL	0.33	5	I	\$ 250.00
SH	51415	6/30/2021	Reviewed and edited CARD's FOF/COL	0.18	5	I	\$ 250.00
SH	51415	6/30/2021	Reviewed and edited CARD Reply Brief Final Drafts	0.21	5	I	\$ 250.00
SH	51415	6/30/2021	Reviewed and edited FOF/COL Final Drafts	0.08	5	I	\$ 250.00
BJF	51415	11/11/2020	Review cost of capital schedules and correspond with R. Woolridge re: errors in schedules	1.00	6	A	\$ 350.00
BJF	51415	11/12/2020	Review cost of capital schedules and correspond with R. Woolridge re: errors in schedules	0.20	6	A	\$ 350.00
ARH	51415	2/22/2021	Review SWEPCO responses to RFIs (CARD 3rd-Cost of Capital and related dir. testimonies)	1.30	6	A	\$ 485.00
ARH	51415	2/23/2021	Review SWEPCO responses to RFIs (CARD 3rd-Cost of Capital and related dir. testimonies)	0.90	6	A	\$ 485.00
ARH	51415	2/24/2021	Review SWEPCO responses to RFIs (CARD 3rd-Cost of Capital and related dir. testimonies-D'Ascendis)	1.10	6	A	\$ 485.00
JRW	51415	1/1-31/2021	Review Documents	1.00	6	A	\$ 285.00
JRW	51415	10/1-31/2020	Review Case Documents and Filing	2.00	6	A	\$ 285.00
JRW	51415	11/1-30/2020	Review Documents	2.00	6	A	\$ 285.00
JRW	51415	12/1-31/2020	Review Documents	1.00	6	A	\$ 285.00
JRW	51415	2/1-28/2021	Review Documents	1.50	6	A	\$ 285.00

EXHIBIT E

Sorted by Issue

JRW	51415	3/1-14/2021	Review Documents	1.50	6	A	\$ 285.00
ARH	51415	10/29/2020	Prepare and review and revise discovery requests re: cost of capital	1.20	6	B	\$ 485.00
BJF	51415	10/29/2020	Prepare RFIs re: rate of return	0.60	6	B	\$ 350.00
ARH	51415	11/5/2020	Review ROR/ROE testimony & ID areas/issues for discovery	2.80	6	B	\$ 485.00
ARH	51415	11/6/2020	Continue review ROR/ROE testimony & ID areas/issues for discovery	2.30	6	B	\$ 485.00
BJF	51415	11/24/2020	Review OPUC and Staff RFIs re: cost of capital	0.10	6	B	\$ 350.00
BJF	51415	12/4/2020	Review TIEC RFIs re: ROR	0.10	6	B	\$ 350.00
BJF	51415	12/22/2020	Review responses to OPUC RFIs re: Staff RFIs re: cost of capital	0.30	6	B	\$ 350.00
ARH	51415	2/22/2021	Review SWEPCO responses to RFIs (CARD 3rd-Cost of Capital and related dir. testimonies)	1.30	6	B	\$ 485.00
ARH	51415	2/23/2021	Review SWEPCO responses to RFIs (CARD 3rd-Cost of Capital and related dir. testimonies)	0.80	6	B	\$ 485.00
ARH	51415	2/24/2021	Review SWEPCO responses to RFIs (CARD 3rd-Cost of Capital and related dir. testimonies-D'Ascendis)	1.10	6	B	\$ 485.00
BJF	51415	2/25/2021	Review TIEC RFIs re: cost of capital (0.1)	0.10	6	B	\$ 350.00
ARH	51415	3/3/2021	Review Nucor's 4th RFIs to SWEPCO (cost allocation/relative rates of return)	0.45	6	B	\$ 485.00
BJF	51415	3/22/2021	Review TIEC RFIs re: SPP; responses to TIEC RFIs re: cost of capital	0.20	6	B	\$ 350.00
BJF	51415	4/16/2021	Review and assess RFIs to CARD and correspond with R. Woolridge	0.40	6	B	\$ 350.00
ARH	51415	4/26/2021	Review and revise RFIs re: SWEPCO rebuttal (cost of capital)	0.40	6	B	\$ 485.00
SH	51415	4/26/2021	Reviewed RJW 13th RFI set to SWEPCO	0.40	6	B	\$ 250.00
SH	51415	4/29/2021	Reviewed discovery responses RE settlement offer and positions taken in rebuttal	0.20	6	B	\$ 250.00
JRW	51415	10/1-31/2020	Prepare -Send Interrogatories - 4X	2.50	6	B	\$ 285.00
JRW	51415	11/1-30/2020	Review Data Responses	1.00	6	B	\$ 285.00
JRW	51415	12/1-31/2020	Review Data Responses	1.50	6	B	\$ 285.00
JRW	51415	2/1-28/2021	Review Data Request Responses	1.00	6	B	\$ 285.00
JRW	51415	3/1-14/2021	Review Data Responses	2.00	6	B	\$ 285.00
JRW	51415	3/15-31/2021	Prepare Work Papers - 3X	1.50	6	B	\$ 285.00
JRW	51415	3/15-31/2021	Prepare Articles, Work Sheets, V-Lines Work Papers - 3X	2.50	6	B	\$ 285.00
JRW	51415	5/1-31/2021	Prepare Responses to SWEPCO's 2nd Set of RFIs	4.50	6	B	\$ 285.00
SH	51415	12/4/2020	Reviewed COC/ROR testimony	1.40	6	D	\$ 250.00
ARH	51415	2/12/2021	Review recent credit-rating agency reports re: AEP/SWEPCO and similar utilities	2.30	6	D	\$ 485.00
ARH	51415	2/22/2021	Review credit-rating reports re: SWEPCO	1.20	6	D	\$ 485.00
BJF	51415	2/25/2021	Conduct research re: cost of capital	0.50	6	D	\$ 350.00
SH	51415	2/26/2021	Reviewed SWEPCO Direct testimony/WP RE: Cost of Cap./CS/DR	1.80	6	D	\$ 250.00
BJF	51415	3/12/2021	Conduct research re: cost of capital issues	1.30	6	D	\$ 350.00
JRW	51415	1/1-31/2021	Review Capital Market Data	1.00	6	D	\$ 285.00

EXHIBIT E

JRW	51415	1/1-31/2021	Review D'Ascendis Testimonies	2.00	6	D	\$ 285.00
JRW	51415	1/1-31/2021	Review Email and Related Documents	1.00	6	D	\$ 285.00
JRW	51415	1/1-31/2021	Research Rate of Return Issues	0.00	6	D	\$ 285.00
JRW	51415	1/1-31/2021	Review Case with Counsel and Consultants	0.00	6	D	\$ 285.00
JRW	51415	10/1-31/2020	Review Company Background	1.50	6	D	\$ 285.00
JRW	51415	10/1-31/2020	Review previous Rate Cases	2.00	6	D	\$ 285.00
JRW	51415	10/1-31/2020	Review Email and Related Documents	1.00	6	D	\$ 285.00
JRW	51415	10/1-31/2020	Research Rate of Return Issues	1.00	6	D	\$ 285.00
JRW	51415	10/1-31/2020	Review Case with Counsel and Consultants	0.00	6	D	\$ 285.00
JRW	51415	11/1-30/2020	Review Capital Market Data	2.00	6	D	\$ 285.00
JRW	51415	11/1-30/2020	Prepare/Review Issues List	2.50	6	D	\$ 285.00
JRW	51415	11/1-30/2020	Review Credit Reports	2.00	6	D	\$ 285.00
JRW	51415	11/1-30/2020	Review Email and Related Documents	1.00	6	D	\$ 285.00
JRW	51415	11/1-30/2020	Research Rate of Return Issues	0.00	6	D	\$ 285.00
JRW	51415	11/1-30/2020	Review Case with Counsel and Consultants	0.00	6	D	\$ 285.00
JRW	51415	12/1-31/2020	Review Capital Market Data	1.00	6	D	\$ 285.00
JRW	51415	12/1-31/2020	Review Email and Related Documents	1.00	6	D	\$ 285.00
JRW	51415	12/1-31/2020	Research Rate of Return Issues	0.00	6	D	\$ 285.00
JRW	51415	12/1-31/2020	Review Case with Counsel and Consultants	0.00	6	D	\$ 285.00
JRW	51415	2/1-28/2021	Review Capital Market Data	2.00	6	D	\$ 285.00
JRW	51415	2/1-28/2021	Update Capital Market Data - CRs, DPS,EPS	2.50	6	D	\$ 285.00
JRW	51415	2/1-28/2021	Evaluate Utility and Capital Structure Issues	2.00	6	D	\$ 285.00
JRW	51415	2/1-28/2021	Prepare US ROE Rate Case Study	3.00	6	D	\$ 285.00
JRW	51415	2/1-28/2021	Prepare TX ROE Study	3.50	6	D	\$ 285.00
JRW	51415	2/1-28/2021	Review Email and Related Documents	1.00	6	D	\$ 285.00
JRW	51415	2/1-28/2021	Research Rate of Return Issues	4.00	6	D	\$ 285.00
JRW	51415	2/1-28/2021	Review Case with Counsel and Consultants	0.00	6	D	\$ 285.00
JRW	51415	3/1-14/2021	Review Capital Market Data	1.50	6	D	\$ 285.00
JRW	51415	3/1-14/2021	Review Email and Related Documents	1.00	6	D	\$ 285.00
JRW	51415	3/1-14/2021	Research Rate of Return Issues	1.00	6	D	\$ 285.00
JRW	51415	3/1-14/2021	Review Case with Counsel and Consultants	0.00	6	D	\$ 285.00
JRW	51415	3/15-31/2021	Review Email and Related Documents	0.50	6	D	\$ 285.00
JRW	51415	3/15-31/2021	Research Rate of Return Issues	0.00	6	D	\$ 285.00
JRW	51415	3/15-31/2021	Review Case with Counsel and Consultants	0.00	6	D	\$ 285.00
JRW	51415	5/1-31/2021	Review Email and Related Documents	1.00	6	D	\$ 285.00
JRW	51415	5/1-31/2021	Research Rate of Return Issues	0.00	6	D	\$ 285.00
JRW	51415	5/1-31/2021	Review Case with Counsel and Consultants	2.50	6	D	\$ 285.00
ARH	51415	3/22/2021	Review J.R. Woolridge draft testimony	5.10	6	E	\$ 485.00

EXHIBIT E

Sorted by Issue

BJF	51415	3/22/2021	Review and revise R. Woolridge direct testimony	0.70	6	E	\$ 350.00
ARH	51415	3/23/2021	Continue review of J.R. Woolridge draft testimony	2.60	6	E	\$ 485.00
BJF	51415	3/23/2021	Assess consultant preliminary accounting adjustments; review and revise M. Garrett direct testimony	1.00	6	E	\$ 350.00
ARH	51415	3/24/2021	Continue review of J.R. Woolridge draft testimony	4.30	6	E	\$ 485.00
ARH	51415	3/25/2021	Review of J.R. Woolridge final draft testimony	1.10	6	E	\$ 485.00
SH	51415	3/25/2021	Reviewed R. Woolridge Direct	2.90	6	E	\$ 250.00
BJF	51415	3/26/2021	Review R. Woolridge and S. Norwood testimony	0.70	6	E	\$ 350.00
MW	51415	3/27/2021	Prepared Direct Testimony & Exhibits of J. Randall Woolridge	2.50	6	E	\$ 145.00
MW	51415	3/28/2021	Prepared Direct Testimony & Exhibits of J. Randall Woolridge	0.50	6	E	\$ 145.00
MW	51415	3/28/2021	Prepared Direct Testimony & Exhibits of Scott Norwood	0.50	6	E	\$ 145.00
MW	51415	3/28/2021	Prepared Direct Testimony of Karl Nalepa	0.50	6	E	\$ 145.00
LL	51415	4/3/2021	Prepare, file and serve direct testimony, attachments, and workpapers of Norwood, Nalepa, Woolridge, D.Garrett, and M.Garrett; Burn CD's containing worpapers	0.50	6	E	\$ 145.00
ARH	51415	4/19/2021	Prepare preliminary list of potential HOM exhibits	1.10	6	E	\$ 485.00
ARH	51415	5/10/2021	Preliminary preparation for HOM-ID responses to RFIs re: cost of capital potentially as exhibits)	6.40	6	E	\$ 485.00
ARH	51415	5/11/2021	Continue preparation for HOM-ID responses to RFIs re: cost of capital potentially as exhibits)	3.10	6	E	\$ 485.00
JRW	51415	2/1-28/2021	Collect Cost of Capital Data	1.00	6	E	\$ 285.00
JRW	51415	2/1-28/2021	Prepare Proxy Group	2.00	6	E	\$ 285.00
JRW	51415	2/1-28/2021	Prepare Exhibits - 3X	4.00	6	E	\$ 285.00
JRW	51415	2/1-28/2021	Prepare Testimony - 3X	4.00	6	E	\$ 285.00
JRW	51415	3/1-14/2021	Collect Cost of Capital Data	2.50	6	E	\$ 285.00
JRW	51415	3/1-14/2021	Prepare Exhibits - 3X	6.00	6	E	\$ 285.00
JRW	51415	3/1-14/2021	Prepare Testimony - 3X	10.00	6	E	\$ 285.00
JRW	51415	3/1-14/2021	Update Capital Market Summary	3.00	6	E	\$ 285.00
JRW	51415	3/1-14/2021	Prepare DCF Study - Electric Proxy Group	4.00	6	E	\$ 285.00
JRW	51415	3/1-14/2021	Prepare CAPM Study - Electric Proxy Group	2.50	6	E	\$ 285.00
JRW	51415	3/1-14/2021	Prepare/Revise/Send Testimony/Appendices - 3X	2.00	6	E	\$ 285.00
JRW	51415	3/15-31/2021	Finalize Testimony/Exhibits/Appendices - 2X	2.50	6	E	\$ 285.00
JRW	51415	3/15-31/2021	Update/Revise/Send Testimony/Exhibits/Appendices - 2X	2.00	6	E	\$ 285.00
JRW	51415	3/15-31/2021	Upload Articles, Work Sheets, V-Lines Work Papers - 1X	2.50	6	E	\$ 285.00
JRW	51415	3/15-31/2021	Update Capital Market Summary	3.00	6	E	\$ 285.00
SH	51415	4/29/2021	Reviewed Baird's summary of intervenor/Staff adjustments vs. ARH's draft	0.10	6	F	\$ 250.00
SH	51415	4/30/2021	Prep for call with SWEPCO RE Settlement	0.10	6	F	\$ 250.00
SH	51415	4/30/2021	Call with SWEPCO RE Settlement	0.08	6	F	\$ 250.00

EXHIBIT E

Sorted by Issue

SH	51415	4/30/2021	Call with Intervenors	0.07	6	F	\$ 250.00
SH	51415	5/3/2021	Attended Zoom Call RE Settlement	0.07	6	F	\$ 250.00
SH	51415	5/3/2021	CARD only de-brief RE Settlement Zoom Call	0.05	6	F	\$ 250.00
SH	51415	5/3/2021	Prep for Zoom Call RE Settlement	0.20	6	F	\$ 250.00
SH	51415	5/5/2021	Reviewed updated Intervenor/Staff term sheet	0.04	6	F	\$ 250.00
SH	51415	5/7/2021	Attended Settlement Call with Intervenors, Staff, and SWEPCO	0.06	6	F	\$ 250.00
SH	51415	5/7/2021	Post Call with Intervenors and Staff	0.04	6	F	\$ 250.00
SH	51415	5/7/2021	Prep for Call with Company RE Settlement	0.10	6	F	\$ 250.00
SH	51415	5/12/2021	Reviewd updated settlement offer from Intervenors/Staff	0.04	6	F	\$ 250.00
SH	51415	5/13/2021	Prep for call with intervenoros	0.07	6	F	\$ 250.00
SH	51415	5/13/2021	Call with Intervenors RE settlement	0.07	6	F	\$ 250.00
SH	51415	5/16/2021	Settlement Call	0.10	6	F	\$ 250.00
SH	51415	5/16/2021	De-briefed Settlement call and strategy moving forward with CARD only team	0.10	6	F	\$ 250.00
SH	51415	5/19/2021	Attended HOM	1.00	6	F	\$ 250.00
ARH	51415	6/3/2021	Continue preparing initial post-hearing brief	4.20	6	F	\$ 485.00
ARH	51415	6/4/2021	Continue preparing initial post-hearing brief	2.30	6	F	\$ 485.00
ARH	51415	6/7/2021	Continue preparing initial post-hearing brief	3.10	6	F	\$ 485.00
ARH	51415	6/8/2021	Continue preparing initial post-hearing brief	4.10	6	F	\$ 485.00
ARH	51415	6/9/2021	Continue preparing initial post-hearing brief	7.20	6	F	\$ 485.00
ARH	51415	6/10/2021	Continue preparing initial post-hearing brief	5.60	6	F	\$ 485.00
ARH	51415	6/11/2021	Continue preparing initial post-hearing brief	8.60	6	F	\$ 485.00
ARH	51415	6/12/2021	Continue preparing initial post-hearing brief	5.30	6	F	\$ 485.00
ARH	51415	6/13/2021	Continue preparing initial post-hearing brief	7.60	6	F	\$ 485.00
ARH	51415	6/14/2021	Continue preparing initial post-hearing brief	4.20	6	F	\$ 485.00
ARH	51415	4/5/2021	Continue preliminary review of other intervenor revenue requirement testimonies (TIEC-Gorman-Cost of Capital)	1.80	6	G	\$ 485.00
SH	51415	4/27/2021	Continued review of CARD cross-rebuttal testimony, schedules, and WPs	0.60	6	G	\$ 250.00
JRW	51415	10/1-31/2020	Review Testimonies - D'Ascendis, Hawkins	3.00	6	G	\$ 285.00
JRW	51415	5/1-31/2021	Review SWEPCO Rebuttal Testimony and Workpapers	2.50	6	G	\$ 285.00
JRW	51415	5/1-31/2021	Review Testimony of Other Parties	2.50	6	G	\$ 285.00
ARH	51415	4/19/2021	Prepare preliminary list of potential HOM exhibits	1.10	6	H	\$ 485.00
ARH	51415	5/5/2021	Begin preliminary preparation for hearing on merits (identify potential exhibits for HOM - Cost of Capital)	3.40	6	H	\$ 485.00
ARH	51415	5/6/2021	Begin preliminary preparation for hearing on merits (continue to identify potential exhibits for HOM and outline of potential cross-x - Cost of Capital)	2.40	6	H	\$ 485.00
ARH	51415	5/12/2021	Continue to prepare for hearing (cost of capital issues)	6.30	6	H	\$ 485.00
ARH	51415	5/13/2021	Continue to prepare for hearing (cost of capital issues)	4.60	6	H	\$ 485.00
ARH	51415	5/14/2021	Continue to prepare for hearing (cost of capital issues)	5.70	6	H	\$ 485.00

EXHIBIT E

Sorted by Issue

ARH	51415	5/15/2021	Continue to prepare for hearing-prepare outline of cross-x and potential exhibits (cost of capital issues)	6.60	6	H	\$ 485.00
ARH	51415	5/16/2021	Continue preparing for HOM	4.10	6	H	\$ 485.00
ARH	51415	5/17/2021	Continue preparing for HOM	6.40	6	H	\$ 485.00
ARH	51415	5/17/2021	Continue preparing for HOM	5.60	6	H	\$ 485.00
ARH	51415	5/20/2021	Continue preparing for HOM (cost of capital and useful life of Dolet Hills)	1.60	6	H	\$ 485.00
ARH	51415	5/20/2021	Attend HOM	1.30	6	H	\$ 485.00
SH	51415	5/20/2021	Attended HOM	1.10	6	H	\$ 250.00
ARH	51415	5/21/2021	Continue preparing for HOM (cost of capital and research re: "rate year")	2.10	6	H	\$ 485.00
SH	51415	5/21/2021	Prepared CARD Exh. For Cross-X	0.05	6	H	\$ 250.00
SH	51415	5/21/2021	Attended HOM	1.00	6	H	\$ 250.00
ARH	51415	5/22/2021	Continue preparing for HOM (cost of capital-cull exhibits for use in HOM)	0.80	6	H	\$ 485.00
ARH	51415	5/23/2021	Continue preparing for HOM (cost of capital-prep for and attend conference w/JRWoolridge re: cross-x of D'Ascendis and potential cross-x of JRW's direct testimony)	1.05	6	H	\$ 485.00
ARH	51415	5/24/2021	Prep for and attend hearing on merits (cost of capital witnesses)	3.20	6	H	\$ 485.00
SH	51415	5/24/2021	Attended HOM	0.80	6	H	\$ 250.00
JRW	51415	5/1-31/2021	Prepare CX for Hearings	2.50	6	H	\$ 285.00
JRW	51415	5/1-31/2021	Prepare for Hearings	4.50	6	H	\$ 285.00
JRW	51415	5/1-31/2021	Hearings	6.50	6	H	\$ 285.00
ARH	51415	5/26/2021	Preliminary draft of post-hearing brief	2.80	6	I	\$ 485.00
ARH	51415	5/26/2021	Preliminary draft of post-hearing brief - review transcripts	3.10	6	I	\$ 485.00
SH	51415	5/27/2021	Drafted table RE briefing outline and PO RE CARD arguments	0.20	6	I	\$ 250.00
SH	51415	5/27/2021	Drafted preliminary outline for CARD brief RR issue	0.10	6	I	\$ 250.00
ARH	51415	5/28/2021	Preliminary draft of post-hearing brief - continue review transcripts	2.40	6	I	\$ 485.00
SH	51415	6/13/2021	Reviewed and edited draft version of brief	0.30	6	I	\$ 250.00
SH	51415	6/13/2021	Incorporated cites to draft version of brief	0.30	6	I	\$ 250.00
SH	51415	6/15/2021	Reviewed and edited complete initial brief draft	0.30	6	I	\$ 250.00
SH	51415	6/16/2021	Reviewed and edited Initial Brief draft with all CARD issues 2nd Draft	0.40	6	I	\$ 250.00
SH	51415	6/16/2021	Reviewed and edited Initial Brief Draft with 3rd round of CARD edits	0.10	6	I	\$ 250.00
SH	51415	6/16/2021	Reviewed and edited Initial Brief Draft with 4th Round or CARD Edits	0.08	6	I	\$ 250.00
SH	51415	6/16/2021	Reviewed and edited Initial Brief Draft with 5th Round or CARD edits	0.09	6	I	\$ 250.00
SH	51415	6/16/2021	Reviewed and edited Initial Brief Draft with 6th Round of CARD Edits	0.08	6	I	\$ 250.00
SH	51415	6/17/2021	Final Review before filing of Initial Brief	0.11	6	I	\$ 250.00
ARH	51415	6/21/2021	Review SWEPCO's Initial Post-Hearing Brief (cost of capital) and prepare outline of reply brief re: same	3.20	6	I	\$ 485.00
ARH	51415	6/23/2021	Preliminary draft of reply brief re: rate-of-return issues	3.20	6	I	\$ 485.00
SH	51415	6/28/2021	Reviewed and edited CARD first draft Reply Brief	0.23	6	I	\$ 250.00

EXHIBIT E

Sorted by Issue

SH	51415	6/29/2021	Reviewed and edited CARD's Reply Brief Final Drafts	0.44	6	I	\$ 250.00
SH	51415	6/29/2021	Conducted research RE missing citations for Reply Brief	0.16	6	I	\$ 250.00
SH	51415	6/29/2021	Drafted preliminary FOF/COL	0.13	6	I	\$ 250.00
ARH	51415	6/30/2021	Review and revise CARD's proposed FOF/COLs (rate of return)	0.70	6	I	\$ 485.00
SH	51415	6/30/2021	Drafted FOF/COL	0.33	6	I	\$ 250.00
SH	51415	6/30/2021	Reviewed and edited CARD's FOF/COL	0.18	6	I	\$ 250.00
SH	51415	6/30/2021	Reviewed and edited CARD Reply Brief Final Drafts	0.21	6	I	\$ 250.00
SH	51415	6/30/2021	Reviewed and edited FOF/COL Final Drafts	0.08	6	I	\$ 250.00
BJF	51415	10/22/2020	Review application, direct testimony and supporting schedules and conduct relevant research re: system reliability and vegetation management issues	0.30	7	A	\$ 350.00
BJF	51415	10/26/2020	Review application, direct testimony and supporting schedules and conduct relevant research re: depreciation	1.00	7	A	\$ 350.00
ARH	51415	2/19/2021	Review various SWEPCO responses to discovery (CARD 2nd-Veg Management, SAIDI/SAIFI repts/data and related testimony)	2.10	7	A	\$ 485.00
MG	51415	3/11/2021	Review testimony and work papers, perform analysis - vegetation management	1.00	7	A	\$ 250.00
BJF	51415	10/23/2020	Review RFIs re: generation and vegetation management	0.30	7	B	\$ 350.00
BJF	51415	11/17/2020	Review responses to RFIs re: generation; transmission and distribution assets and vegetation management	0.70	7	B	\$ 350.00
BJF	51415	11/30/2020	Review responses to Staff RFIs re: weather normalization	0.20	7	B	\$ 350.00
BJF	51415	12/9/2020	Review responses to OPUC RFIs re: taxes	0.10	7	B	\$ 350.00
BJF	51415	1/15/2021	Review responses to CARD RFIs re: vegetation management	0.30	7	B	\$ 350.00
ARH	51415	2/19/2021	Review various SWEPCO responses to discovery (CARD 2nd-Veg Management, SAIDI/SAIFI repts/data and related testimony)	2.00	7	B	\$ 485.00
BJF	51415	2/22/2021	Review responses to Staff RFIs re: vegetation management	0.10	7	B	\$ 350.00
BJF	51415	2/25/2021	Review Review Staff RFIs re: vegetation management	0.10	7	B	\$ 350.00
ARH	51415	3/1/2021	Review SWEPCO response to Staff 11th (vegetation management/Seidel)	0.60	7	B	\$ 485.00
MG	51415	3/11/2021	Review testimony and work papers, perform analysis - vegetation management	1.00	7	B	\$ 250.00
SH	51415	4/29/2021	Reviewed discovery responses RE settlement offer and positions taken in rebuttal	0.20	7	B	\$ 250.00
SH	51415	2/12/2021	Reviewed SWEPCO direct testimonies RE: CARD Witness issues	2.30	7	D	\$ 250.00
MG	51415	2/26/2021	Vegetation management issues	2.00	7	D	\$ 250.00
SH	51415	3/1/2021	Continued review of Company's prefiled direct	1.50	7	D	\$ 250.00
EF	51415	3/14/2021	Review testimony and work papers, perform analysis - vegetation management	4.00	7	D	\$ 150.00
EF	51415	3/22/2021	Perform analysis on depreciation expense	5.00	7	D	\$ 150.00
EF	51415	3/14/2021	Review testimony and work papers, perform analysis - vegetation management	4.00	7	E	\$ 150.00
EF	51415	3/17/2021	Draft testimony on vegetation management and self-insurance	3.50	7	E	\$ 150.00
SH	51415	4/29/2021	Reviewed Baird's summary of intervenor/Staff adjustments vs. ARH's draft	0.20	7	F	\$ 250.00

EXHIBIT E

Sorted by Issue

SH	51415	4/30/2021	Prep for call with SWEPCO RE Settlement	0.10	7	F	\$ 250.00
SH	51415	4/30/2021	Call with SWEPCO RE Settlement	0.08	7	F	\$ 250.00
SH	51415	4/30/2021	Call with Intervenors	0.07	7	F	\$ 250.00
SH	51415	5/3/2021	Attended Zoom Call RE Settlement	0.07	7	F	\$ 250.00
SH	51415	5/3/2021	CARD only de-brief RE Settlement Zoom Call	0.05	7	F	\$ 250.00
SH	51415	5/3/2021	Prep for Zoom Call RE Settlement	0.20	7	F	\$ 250.00
SH	51415	5/5/2021	Reviewed updated Intervenor/Staff term sheet	0.04	7	F	\$ 250.00
SH	51415	5/7/2021	Attended Settlement Call with Intervenors, Staff, and SWEPCO	0.06	7	F	\$ 250.00
SH	51415	5/7/2021	Post Call with Intervenors and Staff	0.04	7	F	\$ 250.00
SH	51415	5/7/2021	Prep for Call with Company RE Settlement	0.10	7	F	\$ 250.00
SH	51415	5/12/2021	Reviewd updated settlement offer from Intervenors/Staff	0.04	7	F	\$ 250.00
SH	51415	5/13/2021	Prep for call with intervenoros	0.07	7	F	\$ 250.00
SH	51415	5/13/2021	Call with Intervenors RE settlement	0.07	7	F	\$ 250.00
SH	51415	5/16/2021	Settlement Call	0.10	7	F	\$ 250.00
SH	51415	5/16/2021	De-briefed Settlement call and strategy moving forward with CARD only team	0.10	7	F	\$ 250.00
SH	51415	5/19/2021	Attended HOM	1.00	7	F	\$ 250.00
ARH	51415	5/19/2021	Attend HOM	0.87	7	H	\$ 485.00
SH	51415	5/20/2021	Attended HOM	1.10	7	H	\$ 250.00
SH	51415	5/21/2021	Prepared CARD Exh. For Cross-X	0.05	7	H	\$ 250.00
SH	51415	5/21/2021	Attended HOM	1.00	7	H	\$ 250.00
SH	51415	5/24/2021	Attended HOM	0.70	7	H	\$ 250.00
SH	51415	5/27/2021	Drafted table RE briefing outline and PO RE CARD arguments	0.20	7	I	\$ 250.00
SH	51415	5/27/2021	Drafted preliminary outline for CARD brief RR issue	0.10	7	I	\$ 250.00
SH	51415	6/13/2021	Reviewed and edited draft version of brief	0.30	7	I	\$ 250.00
SH	51415	6/13/2021	Incorporated cites to draft version of brief	0.30	7	I	\$ 250.00
SH	51415	6/15/2021	Reviewed and edited complete initial brief draft	0.30	7	I	\$ 250.00
SH	51415	6/16/2021	Reviewed and edited Initial Brief draft with all CARD issues 2nd Draft	0.40	7	I	\$ 250.00
SH	51415	6/16/2021	Reviewed and edited Initial Brief Draft with 3rd round of CARD edits	0.10	7	I	\$ 250.00
SH	51415	6/16/2021	Reviewed and edited Initial Brief Draft with 4th Round or CARD Edits	0.08	7	I	\$ 250.00
SH	51415	6/16/2021	Reviewed and edited Initial Brief Draft with 5th Round or CARD edits	0.09	7	I	\$ 250.00
SH	51415	6/16/2021	Reviewed and edited Initial Brief Draft with 6th Round of CARD Edits	0.08	7	I	\$ 250.00
SH	51415	6/17/2021	Final Review before filing of Initial Brief	0.11	7	I	\$ 250.00
SH	51415	6/28/2021	Reviewed and edited CARD first draft Reply Brief	0.23	7	I	\$ 250.00
SH	51415	6/29/2021	Reviewed and edited CARD's Reply Brief Final Drafts	0.44	7	I	\$ 250.00
SH	51415	6/29/2021	Conducted research RE missing citations for Reply Brief	0.16	7	I	\$ 250.00
SH	51415	6/29/2021	Drafted preliminary FOF/COL	0.13	7	I	\$ 250.00
SH	51415	6/30/2021	Drafted FOF/COL	0.33	7	I	\$ 250.00
SH	51415	6/30/2021	Reviewed and edited CARD's FOF/COL	0.18	7	I	\$ 250.00

EXHIBIT E

Sorted by Issue

SH	51415	6/30/2021	Reviewed and edited CARD Reply Brief Final Drafts	0.21	7	I	\$ 250.00
SH	51415	6/30/2021	Reviewed and edited FOF/COL Final Drafts	0.08	7	I	\$ 250.00
BJF	51415	10/28/2020	Review application, direct testimony and supporting schedules and conduct relevant research re: affiliates issues	0.70	8	A	\$ 350.00
BJF	51415	11/24/2020	Review application, direct testimony and supporting schedules and conduct relevant research re: self-insurance	0.80	8	A	\$ 350.00
BJF			Review application, direct testimony and supporting schedules and conduct relevant research re: affiliates expenses	1.50	8	A	\$ 350.00
BJF	51415	11/20/2020	Prepare RFIs re: accounting issues	0.20	8	B	\$ 350.00
ARH	51415	3/3/2021	Review SWEPCO response to Staff 12th RFIs (incentive comp/outside services/Dolet Hills impact/Baird; Carlin; Seidel)	0.23	8	B	\$ 485.00
ARH	51415	3/30/2021	Review SWEPCO Resp to CARD 10th (rev req/AEPSC-Baird; Frantz) & 11th RFIs (cost allocation/rate design/billing determinants / Burnett; Jackson)	0.80	8	B	\$ 485.00
SH	51415	3/1/2021	Continued review of Company's prefiled direct	1.40	8	D	\$ 250.00
LL	51415	4/5/2021	Prepare, file and serve direct testimony, attachments, and workpapers of Norwood, Nalepa, Woolridge, D.Garrett, and M.Garrett; Burn CD's containing workpapers	0.50	8	E	\$ 145.00
ARH	51415	5/19/2021	Attend HOM	0.86	8	H	\$ 485.00
SH	51415	5/27/2021	Drafted table RE briefing outline and PO RE CARD arguments	0.10	8	I	\$ 250.00
SH	51415	5/27/2021	Drafted preliminary outline for CARD brief RR issue	0.10	8	I	\$ 250.00
SH	51415	5/27/2021	Drafted table RE briefing outline and PO RE CARD arguments	0.10	9	I	\$ 250.00
SH	51415	5/27/2021	Drafted preliminary outline for CARD brief RR issue	0.10	9	I	\$ 250.00
SN	51415	2/2/2021	Reviewed SWEPCO RFI responses	0.60	10	B	\$ 220.00
SN	51415	2/8/2021	Reviewed SWEPCO RFIs; worked on RFIs	0.80	10	B	\$ 220.00
SN	51415	2/10/2021	Reviewed SWEPCO RFI responses	1.00	10	B	\$ 220.00
SN	51415	2/11/2021	Reviewed RFI responses and testimony	1.10	10	B	\$ 220.00
SN	51415	3/2/2021	Reviewed SWEPCO RFI responses	0.60	10	B	\$ 220.00
ARH	51415	4/9/2021	Review SWEPCO's 2nd RFIs to Eastman Chem (Eastman load on SPP Grid and Behind-the-Meter usage)	0.15	10	B	\$ 485.00
SN	51415	4/14/2021	Reviewed TIEC imputed capacity testimony	0.80	10	B	\$ 220.00
SN	51415	4/16/2021	Reviewed RFIs	0.90	10	B	\$ 220.00
BJF	51415	5/4/2021	Review Eastman motion to strike	0.30	10	C	\$ 350.00
SN	51415	12/15/2020	Reviewed SWEPCO Dolet Hills fuel and retirement issues	6.00	10	D	\$ 220.00
SN	51415	2/2/2021	Reviewed SWEPCO RFI responses	0.60	10	D	\$ 220.00
SN	51415	2/8/2021	Reviewed SWEPCO RFIs; worked on RFIs	0.80	10	D	\$ 220.00
SN	51415	2/10/2021	Reviewed SWEPCO RFI responses	1.00	10	D	\$ 220.00
SN	51415	2/11/2021	Drafted RFIs	1.00	10	D	\$ 220.00
SN	51415	3/2/2021	Reviewed SWEPCO RFI responses	0.60	10	D	\$ 220.00

EXHIBIT E

Sorted by Issue

SN	51415	4/14/2021	Reviewed RFI responses	0.80	10	D	\$ 220.00
SN	51415	4/16/2021	Drafted testimony	0.90	10	D	\$ 220.00
SH	51415	4/23/2021	Reviewed Baird, Brice, Leskowitz, McMahon, and Stegall rebuttal testimonies	1.90	10	G	\$ 250.00
SH	51415	5/27/2021	Drafted table RE briefing outline and PO RE CARD arguments	0.10	10	I	\$ 250.00
SH	51415	5/27/2021	Drafted preliminary outline for CARD brief RR issue	0.10	10	I	\$ 250.00
SH	51415	6/1/2021	Drafted notes and arguments RE Initial Brief	1.10	10	I	\$ 250.00
SH	51415	6/9/2021	Drafted Post-Hearing Brief	1.60	10	I	\$ 250.00
SH	51415	6/10/2021	Reviewed HOM notes from consultants RE Post-Hearing brief on rate base issues	0.80	10	I	\$ 250.00
SH	51415	6/10/2021	Reviewed HOM notes from consultants RE Post-Hearing brief on CA/RD issues	0.70	10	I	\$ 250.00
SH	51415	6/10/2021	Drafted notes/edits to incorporate into post-hearing brief	0.50	10	I	\$ 250.00
SH	51415	6/12/2021	Drafted brief RE: imputed capacity	1.00	10	I	\$ 250.00
SH	51415	6/13/2021	Reviewed and edited draft version of brief	0.30	10	I	\$ 250.00
SH	51415	6/13/2021	Incorporated cites to draft version of brief	0.30	10	I	\$ 250.00
SH	51415	6/14/2021	Reviewed consultant's notes/edits to initial brief draft	0.60	10	I	\$ 250.00
SH	51415	6/14/2021	Incorporated consultant's notes/edits to initial brief draft	0.80	10	I	\$ 250.00
SH	51415	6/15/2021	Reviewed and edited complete initial brief draft	0.30	10	I	\$ 250.00
SH	51415	6/16/2021	Reviewed and edited Initial Brief draft with all CARD issues 2nd Draft	0.40	10	I	\$ 250.00
SH	51415	6/16/2021	Reviewed and edited Initial Brief Draft with 3rd round of CARD edits	0.10	10	I	\$ 250.00
SH	51415	6/16/2021	Reviewed and edited Initial Brief Draft with 4th Round of CARD Edits	0.08	10	I	\$ 250.00
SH	51415	6/16/2021	Reviewed and edited Initial Brief Draft with 5th Round of CARD edits	0.09	10	I	\$ 250.00
SH	51415	6/16/2021	Reviewed and edited Initial Brief Draft with 6th Round of CARD Edits	0.08	10	I	\$ 250.00
SH	51415	6/17/2021	Final Review before filing of Initial Brief	0.11	10	I	\$ 250.00
SH	51415	6/18/2021	Preliminary review of overall conclusions of parties' filed initial briefs	0.30	10	I	\$ 250.00
SH	51415	6/21/2021	Began reviewing SWEPCO's Initial Brief	0.80	10	I	\$ 250.00
SH	51415	6/22/2021	Reviewed Intervenor's Initial Brief	2.00	10	I	\$ 250.00
SH	51415	6/23/2021	Drafted CARD Reply Brief outline RE RB and CA/RD issue	0.80	10	I	\$ 250.00
SH	51415	6/23/2021	Continued Review of HOM record RE Parties' Initial Briefs RE: Rate Base Issues	1.10	10	I	\$ 250.00
SH	51415	6/24/2021	Reviewed consultant's notes RE parties' initial briefs	0.70	10	I	\$ 250.00
SH	51415	6/24/2021	Drafted notes to incorporate into CARD Reply Brief	0.40	10	I	\$ 250.00
SH	51415	6/24/2021	Confirmed HOM TR RE Cites for Reply Brief	0.20	10	I	\$ 250.00
SH	51415	6/25/2021	Drafted Reply Brief comprehensive first draft RE RB and CA/RD issues	1.30	10	I	\$ 250.00
SH	51415	6/28/2021	Incorporated sections into first comprehensive draft of CARD Reply Brief	1.00	10	I	\$ 250.00
SH	51415	6/28/2021	Reviewed and edited CARD first draft Reply Brief	0.23	10	I	\$ 250.00
SH	51415	6/29/2021	Reviewed and edited CARD's Reply Brief Final Drafts	0.44	10	I	\$ 250.00
SH	51415	6/29/2021	Conducted research RE missing citations for Reply Brief	0.16	10	I	\$ 250.00

EXHIBIT E

Sorted by Issue

SH	51415	6/29/2021	Drafted preliminary FOF/COL	0.13	10	I	\$ 250.00
SH	51415	6/30/2021	Drafted FOF/COL	0.33	10	I	\$ 250.00
SH	51415	6/30/2021	Reviewed and edited CARD's FOF/COL	0.18	10	I	\$ 250.00
SH	51415	6/30/2021	Reviewed and edited CARD Reply Brief Final Drafts	0.21	10	I	\$ 250.00
SH	51415	6/30/2021	Reviewed and edited FOF/COL Final Drafts	0.08	10	I	\$ 250.00
BJF	51415	11/24/2020	Review SWEPCO's supplemental RCE report	0.20	11	A	\$ 350.00
BJF	51415	6/1/2021	Prepare updated RCE report	1.50	11	A	\$ 350.00
BJF	51415	6/4/2021	Prepare updated RCE report	0.70	11	A	\$ 350.00
BJF	51415	6/8/2021	Prepare CARD's updated RCE report	1.80	11	A	\$ 350.00
BJF	51415	6/11/2021	Prepare CARD's RCE filing	1.00	11	A	\$ 350.00
BJF	51415	6/15/2021	Prepare RCE update filing	0.50	11	A	\$ 350.00
BJF	51415	6/18/2021	Review parties' initial briefs	2.50	11	A	\$ 350.00
BJF	51415	6/19/2021	Prepare RCE report	1.00	11	A	\$ 350.00
BJF	51415	6/22/2021	Draft post-hearing reply brief	2.80	11	A	\$ 350.00
BJF	51415	6/23/2021	Draft post-hearing reply brief	5.50	11	A	\$ 350.00
BJF	51415	6/24/2021	Draft post-hearing reply brief	6.00	11	A	\$ 350.00
BJF	51415	6/25/2021	Draft post-hearing reply brief	4.00	11	A	\$ 350.00
BJF	51415	6/26/2021	Draft post-hearing reply brief	3.50	11	A	\$ 350.00
BJF	51415	6/27/2021	Draft post-hearing reply brief	9.20	11	A	\$ 350.00
BJF	51415	6/28/2021	Draft proposed FOFs and COLs	1.00	11	A	\$ 350.00
BJF	51415	6/29/2021	Revise post-hearing reply brief	4.50	11	A	\$ 350.00
BJF	51415	6/29/2021	Draft proposed FOFs and COLs	6.60	11	A	\$ 350.00
BJF	51415	6/30/2021	Draft and revise proposed FOFs and COLs	2.70	11	A	\$ 350.00
BJF	51415	6/30/2021	Revise post-hearing reply brief	1.00	11	A	\$ 350.00
BJF	51415	11/16/2020	Review responses to RFIs re: RCEs	0.10	11	B	\$ 350.00
SN	51415	3/8/2021	Reviewed SWEPCO RFIs	0.50	11	B	\$ 220.00
SH	51415	4/12/2021	Reviewed and edited K. Webking discovery draft	0.50	11	B	\$ 250.00
BJF	51415	3/23/2021	Call with R. Asher re: RCE procedural issues and correspond with A. Herrera re: same	0.40	11	C	\$ 350.00
BJF	51415	3/25/2021	Correspond with R. Asher re: procedural schedule issues	0.20	11	C	\$ 350.00
LL	51415	6/1/2021	Assemble billables for preparing ARH affidavit	0.80	11	C	\$ 145.00
LL	51415	6/7/2021	Prepare documents for ARH Affidavit regarding rate case expenses	1.70	11	C	\$ 145.00
LL	51415	6/8/2021	Prepare documents for ARH Affidavit regarding rate case expenses	0.50	11	C	\$ 145.00
LL	51415	6/9/2021	Prepare documents for ARH Affidavit regarding rate case expenses	1.10	11	C	\$ 145.00
LL	51415	6/15/2021	Prepare coded spreadsheet of billables for RCE	1.60	11	C	\$ 145.00
LL	51415	6/16/2021	Format coding and documents for RCE summary	4.50	11	C	\$ 145.00
LL	51415	6/17/2021	Format coding and documents for RCE summary	2.50	11	C	\$ 145.00