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**PUC DOCKET NO. 52195
SOAH DOCKET NO. 473-21-2606**

**APPLICATION OF EL PASO
ELECTRIC COMPANY TO CHANGE
RATES**

**§
§
§**

**PUBLIC UTILITY COMMISSION

OF TEXAS**

**WORKPAPERS TO

DIRECT RATE CASE EXPENSE TESTIMONY AND EXHIBITS

OF

JAMES Z. BRAZELL**

**ON BEHALF OF

THE CITY OF EL PASO**

October 25, 2021

**SOAH DOCKET NO. 473-21-1892
PUC DOCKET NO. 51802**

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

DIRECT TESTIMONY AND EXHIBITS

OF

STEPHEN P. MACK

ON BEHALF OF

ALLIANCE OF XCEL MUNICIPALITIES

August 13, 2021

**SOAH DOCKET NO. 473-21-1892
PUC DOCKET NO. 51802**

**APPLICATION OF SOUTHWESTERN § BEFORE THE STATE OFFICE
PUBLIC SERVICE COMPANY FOR § OF
AUTHORITY TO CHANGE RATES § ADMINISTRATIVE HEARINGS**

DIRECT TESTIMONY AND EXHIBITS OF STEPHEN P. MACK

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EXHIBITS

Exhibit SPM-1	Resume of Stephen P. Mack
Exhibit SPM-2	Affidavit of Alfred R. Herrera Related to Rate Case Expenses Incurred by Alliance of Xcel Municipalities
	Affidavit Exhibit A – Summary of AXM’s Rate Case Expenses for Docket Nos. 51802, 51625 and 51644
	Affidavit Exhibit B – Invoices for Docket No. 51802
	Affidavit Exhibit C – Invoices for Docket No. 51625
	Affidavit Exhibit D – Invoices for Docket No. 51644
	Affidavit Exhibit E – AXM’s Docket No. 51802 Coded Expenses

**SOAH DOCKET NO. 473-21-1892
PUC DOCKET NO. 51802**

**APPLICATION OF SOUTHWESTERN § BEFORE THE STATE OFFICE
PUBLIC SERVICE COMPANY FOR § OF
AUTHORITY TO CHANGE RATES § ADMINISTRATIVE HEARINGS**

DIRECT TESTIMONY OF STEPHEN P. MACK

I. INTRODUCTION

Q1. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. My name is Stephen P. Mack. My business address is 8310 N. Capital of Texas Highway, Suite 490, Austin, Texas 78731.

Q2. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?

A. I am a partner at the law firm of Naman, Howell, Smith & Lee, PLLC (“Naman Howell”) in Austin, Texas.

Q3. ON WHOSE BEHALF ARE YOU FILING THIS DIRECT TESTIMONY?

A. I am testifying on behalf of the Alliance of Xcel Municipalities (“AXM”).

A. Qualifications

Q4. PLEASE DESCRIBE YOUR PROFESSIONAL EXPERIENCE AS AN ATTORNEY IN THE FIELD OF UTILITY REGULATION.

A. I have practiced utility law and administrative law since 2004. For more than seventeen years my practice has focused on administrative law, especially in the area of public utility law including electric utilities, gas utilities, water utilities, and telecommunication utilities. I started as an attorney in the Law Office of Daniel Lawton, LLC and represented cities before the Public Utility Commission of Texas (“Commission” or “PUC”), the Federal Energy Regulatory Commission, and the Railroad Commission for over ten years. Between 2014 and 2019, I was a Managing Attorney in the Legal Division of the PUC. Since 2020, I have been with Naman Howell, where I routinely represent electric, telephone, and water utilities before the Commission.

1 **Q5. HAVE YOU PREVIOUSLY TESTIFIED ON THE SUBJECT OF RATE CASE**
2 **EXPENSES?**

3 A. Yes, I provided testimony before the Railroad Commission and have provided several
4 affidavits in support of rate case expenses before the PUC.

5 **B. Purpose of Testimony**

6 **Q6. WHAT IS THE PURPOSE OF YOUR TESTIMONY?**

7 A. I have been retained to review the reasonableness of AXM's rate case expenses incurred
8 in connection with its participation in various rate-making proceedings filed by
9 Southwestern Public Service Company ("SPS") and whether such rate case expenses
10 should be reimbursed by SPS. Specifically, I reviewed and evaluated the legal expenses,
11 consultant fees, and out of pocket expenses incurred between December 2020 and July 31,
12 2021, by AXM in the following proceedings.

- 13 • **Docket No. 51802**, *Application of SPS for Authority to Change Rates*;
- 14 • **Docket No. 51644**, *Application of SPS for Authority to Implement a Net Surcharge*
15 *Associated with Docket No. 49831*; and
- 16 • **Docket No. 51625**, *Application of SPS for Authority to Revise Its Fuel Factor*
17 *Formulas; Change Its Fuel Factors; and For Related Relief*.

18 **Q7. WHAT DID YOU CONCLUDE AS A RESULT OF YOUR REVIEW?**

19 A. As more fully discussed below, I found that the fees and expenses incurred by AXM are
20 reasonable and consistent with the Commission's rules governing rate case expenses.

21 **Q8. DO YOU SPONSOR ANY EXHIBITS?**

22 A. Yes. My exhibits are listed in the Table of Contents to this testimony.

1 **II. STANDARDS FOR RATE CASE EXPENSE REIMBURSEMENT**

2 **Q9. WHAT STANDARDS GOVERN RATE CASE EXPENSE REIMBURSEMENT AT**
3 **THE COMMISSION?**

4 A. Public Utility Regulatory Act (“PURA”) § 33.023(b) provides that the electric utility in a
5 ratemaking proceeding shall reimburse the reasonable costs of services for municipal
6 participation in rate cases as follows:

Sec. 33.023. RATEMAKING PROCEEDINGS.

(a) The governing body of a municipality participating in or conducting a ratemaking proceeding may engage rate consultants, accountants, auditors, attorneys, and engineers to:

- (1) conduct investigations, present evidence, and advise and represent the governing body; and
- (2) assist the governing body with litigation in an electric utility ratemaking proceeding before the governing body, a regulatory authority, or a court.

(b) The electric utility in the ratemaking proceeding shall reimburse the governing body of the municipality for the reasonable cost of the services of a person engaged under Subsection (a) to the extent the applicable regulatory authority determines is reasonable.

7
8 The Commission has also adopted 16 Tex. Admin. Code (“TAC”) § 25.245 (the “Rate Case
9 Expense Rule”). Subsection (b) of that rule contains a list of factors to demonstrate the
10 reasonableness of rate case expenses.

11 **Q10. DID THESE STANDARDS GUIDE YOUR REVIEW AS TO THE**
12 **REASONABLENESS OF AXM’S RATE CASE EXPENSES?**

13 A. Yes. I conducted my review of AXM’s rate case expenses in light of the factors provided
14 in the Rate Case Expense Rule and PURA. I determined that the rate case expenses
15 summarized below are reasonable for each Docket for which AXM seeks reimbursement.

1

Summary of Reasonable Rate Case Expenses		
Docket No.	Legal Fees & Expenses	Consulting Fees & Expenses
Docket No. 51802	\$146,544.00	\$130,365.00
Docket No. 51644	\$15,845.00	\$1,026.00
Docket No. 51625	\$46,807.40	\$25,520.00

2 In my review, I also ensured that the invoices were calculated correctly, the amounts were
3 related to the appropriate matter, charges were not double billed, the number of hours billed
4 was reasonable, and no luxury items¹ were included in AXM's request. If an expense was
5 not consistent with one of the standards, it was excluded from the expenses requested in
6 this proceeding.

7 **Q11. DID AXM PROVIDE SUFFICIENT INFORMATION SHOWING THE AMOUNT**
8 **OF RATE-CASE EXPENSES REASONABLY ASSOCIATED WITH EACH**
9 **ISSUE?**

10 A. Yes. Consistent with 16 TAC § 25.245(b)(6), AXM has provided detailed coding for each
11 time entry billed for legal and consulting services in this proceeding to identify the specific
12 issue associated with each time entry and the phase of the case in which the activity
13 occurred. This detail and itemization is provided in my Exhibit SPM-2.

14 **III. REVIEW OF RATE CASE EXPENSES**

15 **Q12. WHAT REVIEW AND ANALYSIS HAVE YOU CONDUCTED?**

16 A. I have reviewed resolutions adopted by AXM municipalities authorizing their participation
17 in and the retaining of outside counsel and consultants with regard to the rate-making
18 proceedings for which AXM seeks reimbursement. Additionally, I conducted an analysis
19 of the actual fees and expenses incurred by counsel and consultants for each docket. The

¹ Luxury items refers to items historically excluded by the Commission Staff, such as gourmet coffee, limousine services, alcohol, and bottled water.

1 invoices from outside counsel and consultants are provided in Exhibit SPM-2. I also
2 reviewed other utility and municipal rate-case expense documentation filed with the
3 Commission for fees and tasks of outside counsel and consultants, including prior rate
4 cases in which AXM participated. Finally, I interviewed Alfred R. Herrera, a principal of
5 Herrera & Associates, PLLC, regarding the preparation and organization of the rate case,
6 including the attorney-witness assignments and the process for hiring outside consultants
7 for the rate case.

8 **Q13. HOW DOES AXM CONTROL ITS EXTERNAL RATE CASE EXPENSES?**

9 A. AXM reviews all of its legal and consulting invoices to ensure their accuracy and to ensure
10 that the activities performed and billed are reasonable and necessary. Prior to seeking
11 reimbursement of its rate case expenses, City personnel from AXM's Steering Committee,
12 and typically the City Attorney's office for the City of Amarillo, conducts a review to
13 determine that the invoice terms and amounts are reasonable, adequate supporting
14 documentation is provided for the charges and fees, each invoice is accurate and the
15 charges are correct, individual charges and rates are reasonable, the number of hours billed
16 is reasonable, and there is no double-billing of charges.

17 **IV. REVIEW OF LEGAL FEES AND EXPENSES**

18 **Q14. PLEASE SUMMARIZE AXM'S LEGAL FEES AND EXPENSES FOR WHICH**
19 **AXM SEEKS REIMBURSEMENT IN THIS PROCEEDING.**

20 A. AXM was represented by Herrera & Associates, PLLC, in the above cases. The legal
21 services were performed by Mr. Alfred R. Herrera and his associates and legal assistants.
22 The legal fees and expenses incurred through July 31, 2021, and billed in August 2021, are
23 set out in an attachment on SPM-2 with underlying detail of each expense provided in
24 invoices. There are some expenses relating to this proceeding and Docket No. 51625,
25 however, which have not yet been incurred and will need to be addressed in a subsequent
26 filing in this or another proceeding.

1 **Q15. HAVE YOU REVIEWED THOSE LEGAL FEES AND EXPENSES AND**
2 **DETERMINED THAT THEY ARE REASONABLE?**

3 A. Yes. Based on my review of the fees and expenses charged by the firm, I have determined
4 that the legal and expenses are reasonable for each Docket for which AXM seeks
5 reimbursement. I have reviewed the hourly rates and the time spent given the complexity
6 of the issues in the underlying cases including discovery and any hearings. Based on the
7 active participation of Herrera Law & Associates, PLLC and the experience of the
8 attorneys and other legal staff for the firm who contributed to the cases, I have determined
9 that the legal fees and expenses are reasonable, not excessive, and not duplicative.

10 I have personal knowledge of the legal skills and experience of Mr. Herrera and have
11 participated in numerous contested cases where we both represented parties involved in
12 complex contested cases before the State Office of Administrative Hearings and the PUC.
13 Given Mr. Herrera's extensive experience and the experience of the other attorneys who
14 billed time to these cases (both of whom I have personally worked with or participated
15 alongside in previously litigated utility matters), it is my opinion that the hourly rates for
16 the legal services performed are in the low to mid-range of billing rates of other attorneys
17 in this practice area. The hourly rates billed are reasonable and compare favorably to the
18 rates of other attorneys representing municipalities in similar contested cases.

19 In this proceeding, Docket No. 51802, AXM represents 82 municipalities throughout the
20 SPS service area. This case is a base rate case wherein in its initial filing SPS requested an
21 increase in base rate revenues of \$143,365,836 or 23.0%. Although all major base rate
22 cases are complex, this case has additional issues that add to the complexity of the case,
23 such as a request for novel rate recovery and prudence reviews of newly installed
24 generation resources. AXM is the only coalition of cities participating in this case. With
25 respect to the other proceedings at issue in this case, *i.e.*, Docket Nos. 51644 and 51625,
26 AXM was also the only coalition of municipalities that actively participated in those
27 proceedings.

1 Docket No. 51644 is the *Application of SPS for Authority to Implement a Net Surcharge*
2 *Associated with Docket No. 49831*. Docket No. 49831 was SPS's last base rate case that
3 settled in 2020. SPS filed its application to implement a surcharge to collect the revenues
4 SPS would have collected if the rates established by the final order in Docket No. 49831
5 had been in effect between the date of the Commission's final order and the relate-back
6 date (155 days after filing of the application). The total balance requested to be surcharged
7 was \$71,546,546, inclusive of \$1,604,142 in interest.

8 Docket No. 51625 is the *Application of SPS for Authority to Revise its Fuel Factor*
9 *Formulas; Change its Fuel Factors, and for Related Relief*. The case is somewhat unique
10 among fuel factor filings in that the case was filed to determine a new fuel factor formula
11 to reflect the mix in generation resources and changes in load and capacity contracts of
12 SPS. To add to the complexity of the case, the application was made commensurate with
13 the in-service date of SPS's new wind generation facilities, which did not allow for much
14 historical operational data to rely on. AXM filed testimony in the case, participated in the
15 final hearing and in briefing. Like the current proceeding, Docket No. 51625 is ongoing
16 and rate case expenses will need to be updated in this or a future proceeding.

17 The level of participation of AXM, to date, is commensurate with the scope and complexity
18 of the issues in each case, the amount of SPS's revenues that were under consideration, and
19 the potential impacts to customers.

20 **Q16. IN YOUR REVIEW DID YOU IDENTIFY ANY FEES OR EXPENSES THAT**
21 **SHOULD BE EXCLUDED?**

22 A. Yes; in reviewing Herrera Law & Associates' March, 2021 invoice for services provided
23 in the month of February, 2021, I identified an entry unrelated to Docket No. 51802 in the
24 amount of \$1,988.50 that needs to be deducted from the total of AXM's rate-case expenses.
25 I discussed the charges with Mr. Herrera and he agreed that it was incorrectly charged.
26 Thus, I would remove \$1,988 from the legal fees sought for reimbursement through July
27 31, 2021. I note that in Herrera Law & Associates' August, 2021 invoice for services

provided in the month of July, 2021, a credit was provided in the amount of \$1,988.50 to reflect, and correct for, the incorrectly billed amount in the March, 2021 invoice.

I also identified an hourly rate that was miscoded as \$95.00 an hour versus \$250.00 per hour in the August Invoice for July activity for this proceeding. After discussions with Mr. Herrera, this too was corrected in the August, 2021 invoice as the invoice had not yet been transmitted to AXM and thus, the August, 2021 invoice depicts the correct billing rate of \$250.00 per hour.

The totals presented in my testimony use the corrected amounts.

V. REVIEW OF CONSULTING FEES AND EXPENSES

Q17. DID AXM ENGAGE CONSULTANTS TO ASSIST THE RATE CASES?

A. Yes. AXM hired the following Consulting firms to assist in the review and analysis of the rate cases and the development and presentation of testimony, appearance at hearings on the merits, and other related activity.

Review of Reasonable Consulting Fees and Expenses		
Consulting Firm	Docket No.	Expenses
Garrett Group Consulting, Inc.	51802	\$62,400.00
Norwood Energy Consulting	51802	\$34,100.00
Resolve Utility Consulting	51802	\$19,550.00
ReSolved Energy Consulting	51802	\$11,115.00
Naman, Howell, Smith & Lee	51802	\$3,200.00
ReSolved Energy Consulting	51644	\$1,026.00
Norwood Energy Consulting	51625	\$25,520.00

1 AXM also retained the services of Dr. J. Randall Woolridge to address issues related to
2 SPS's cost of capital, but AXM is awaiting his invoices.

3 **Q18. HAVE YOU REVIEWED THE CONSULTING FEES AND EXPENSES FOR**
4 **EACH DOCKET?**

5 A. Yes. I have reviewed the consulting fees and expenses for each docket and determined that
6 they are reasonable. I have participated in multiple rate cases with each of the retained
7 consultants and know them to be highly qualified and very familiar with the subject matter.
8 Each of the consultants identified above filed testimony that was reasonable in scope and
9 was not duplicative of another AXM witness's testimony. Each consultant assisted in
10 review and analysis of the case, in drafting and reviewing discovery, and in drafting
11 testimony. In Docket No. 51644, where no testimony was filed, the expenses incurred for
12 a consulting expert were reasonable to assist Herrera Law & Associates in their review and
13 verification of SPS's requested surcharge. Each consultant-witness firm's billed fees are
14 based on reasonable hourly rates and their total billings comport with the Commission's
15 legal standards. I have also reviewed each consulting firm's expenses, which were
16 supported with reasonable detail and were not excessive or duplicative.

17 In addition, AXM has retained me as an outside consultant to address the reasonableness
18 of requested rate case expenses incurred by counsel and consultants in this case and in
19 Docket Nos. 51644 and 51625. My rate is \$320 per hour. That is my usual fee for public
20 utility work and is consistent with the hourly rates of other attorneys in Texas that provide
21 similar services.

22 **VI. CONCLUSION**

23 **Q19. PLEASE SUMMARIZE YOUR TESTIMONY.**

24 A. In my opinion, it was reasonable for AXM to engage counsel and consultants described
25 above to assist in the review and analysis of the above referenced rate cases and for
26 preparation and presentation of AXM's testimony. In my opinion, the fees and expenses
27 of AXM's counsel and consultants are reasonable given the work performed, and the rates
28 of the consultants and counsel are reasonable based on their training, education, and

experience in rate case matters. Accordingly, the total rate case expenses that are reasonable for reimbursement for AXM in this proceeding are \$366,107.40.

Q20. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?

A. Yes, it does.

**SOAH DOCKET NO. 473-21-1892
PUC DOCKET NO. 51802**

**APPLICATION OF SOUTHWESTERN § BEFORE THE STATE OFFICE
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AUTHORITY TO CHANGE RATES § ADMINISTRATIVE HEARINGS**

DIRECT TESTIMONY AND EXHIBITS

OF

STEPHEN P. MACK

EXHIBIT SPM-1

Resume of Stephen P. Mack



SUMMARY

Mr. Mack has extensive experience managing and litigating high profile cases and projects before the Public Utility Commission and the State Office of Administrative Hearings. Mr. Mack has assisted in the development of financial, accounting, operational, engineering, cost allocation and rate design positions and recommendations for rate cases, generation certificate of convenience and necessity cases, sale transfer merger cases, and change of control proceedings.

Mr. Mack is an experienced litigator focusing on utility regulation. He has represented electric, telecom, and water utilities, the Staff of the Public Utility Commission of Texas, and municipalities in numerous rate cases, change of control proceedings, and other utility regulation matters.

EXPERIENCE

Naman Howell Smith and Lee PLLC

Austin, Texas

Of Counsel, 2020 to 2021

Represent electric, telecom, and water utilities in regulatory proceedings before the Public Utility Commission and various Texas Courts.

Winstead PC

Austin, Texas

Of Counsel, 2019 to 2020

Represent electric, gas, and water utilities in rate cases and sale-transfer-merger proceedings before various State Regulatory Commissions.

Public Utility Commission of Texas

Austin, Texas

Managing Attorney, 2014 to 2019

Manage and litigate high profile cases at the Public Utility Commission and the State Office of Administrative Hearings.

The Lawton Law Firm, P.C.

Austin, Texas

Attorney, 2004 to 2014

Advise and represent municipal clients through all phases of the litigation and appellate process for utility rate cases.

EDUCATION

Texas A&M School of Law

Fort Worth, Texas

Formerly Texas Wesleyan University School of Law

Juris Doctor, May 2003. Law Review, Citations Editor. Judicial Scholarship Recipient.

Texas Christian University

Fort Worth, Texas

Bachelor of Arts, May 1999. Political Science and International Relations. Dean's Transfer Scholarship Recipient covering full tuition.

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DIRECT TESTIMONY AND EXHIBITS

OF

STEPHEN P. MACK

EXHIBIT SPM-2

**Affidavit of Alfred R. Herrera
Related to Rate Case Expenses Incurred by Alliance of Xcel Municipalities**

**SOAH DOCKET NO. 473-21-1892
PUC DOCKET NO. 51802**

APPLICATION OF SOUTHWESTERN PUBLIC SERVICE COMPANY FOR AUTHORITY TO CHANGE RATES	§ § §	BEFORE THE STATE OFFICE OF ADMINISTRATIVE HEARINGS
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**AFFIDAVIT OF ALFRED R. HERRERA RELATED TO RATE CASE EXPENSES
INCURRED BY ALLIANCE OF XCEL MUNICIPALITIES**

**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 Alliance of Xcel Municipalities (“AXM”) retained Herrera Law & Associates in connection with *PUC Docket No. 51802, Application of Southwestern Public Service Company for Authority to Change Rates*.
4. AXM also retained Herrera Law & Associates in connection with the following proceedings:
 - A. *PUC Docket No. 51625, Application of Southwestern Public Service Company for Authority to Revise Its Fuel Factor Formulas; Change Its Fuel Factors; and for Related Relief;*
 - B. *PUC Docket No. 51644, Application of Southwestern Public Service Company Authority to Implement a Net Surcharge Associated with No. 49831;*
5. The firm of Herrera Law & Associates, PLLC provided services to AXM 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 AXM 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; 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 AXM 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 AXM 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 Amarillo for review and approval. The City of Amarillo makes available those invoices to the AXM Steering Committee for its review. Once that review is completed, the City of Amarillo forwards the approved invoices to Southwestern Public Service Company ("SPS") for reimbursement. My firm's billings are reasonable and necessary for development of the record and advocacy of AXM'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 AXM.
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. 51802 (Application for Authority to Change Rates):*** For the period January 28, 2021 through July 31, 2021, Herrera Law & Associates billed \$276,909.00 related to *PUC Docket No. 51802*. This figure includes \$146,544.00 in legal fees and expenses, and \$130,365.00 in consultant fees and expenses. The time and resources expended and expenses incurred were necessary to advise AXM regarding SPS's application, review the application, identify issues, coordinate activities, retain and work with consultants, engage in discovery, draft pleadings, develop testimony, and prepare for and attend pre-hearing conferences. A summary of AXM's rate case expenses for *PUC Docket No. 51802* are appended to my affidavit as Exhibit A. Invoices for *PUC Docket No. 51802* are provided at Exhibit B. An Excel spreadsheet showing AXM's time spent for each substantive issue and procedural phase of Docket No. 51802 is attached as Exhibit E.

However, in re-reviewing Herrera Law & Associates' March, 2021 invoice for services provided in the month of February, 2021, we identified an entry unrelated to Docket No. 51802 in the amount of \$1,988.50 that needs to be deducted from the total of AXM's rate-

case expenses. We have noted a credit in the amount of \$1,988.50 in our firm's August, 2021 invoice.

10. ***PUC Docket No. 51625 (Application for Authority to Revise Fuel Factor Formulas; Change Its Fuel Factors; and for Related Relief)***: For the period December 4, 2020 through July 31, 2021, Herrera Law & Associates billed \$72,327.40 related to *PUC Docket No. 51625*. This figure includes \$46,807.40 in legal fees and expenses, and \$25,520.00 in consultant fees and expenses. The time and resources expended and expenses incurred were necessary to necessary to advise AXM regarding SPS's application, review the application, identify issues, coordinate activities, retain and work with consultants, engage in discovery, draft pleadings, develop testimony, prepare for and attend pre-hearing conferences and a hearing on the merits and to prepare post-hearing briefs. A summary of AXM's rate case expenses for *PUC Docket No. 51625* are appended to my affidavit as Exhibit A. Invoices for *PUC Docket No. 51625* are provided at Exhibit C.
11. ***PUC Docket No. 51644 (Application for Authority to Implement Net Surcharge Associated with DN 49831)***: For the period December 2020 through July 31, 2021, Herrera Law & Associates billed \$16,871.00 related to *PUC Docket No. 51644*. This figure includes \$15,845.00 in legal fees and expenses, and \$1,026.00 in consultant fees and expenses. The time and resources expended and expenses incurred were necessary to advise AXM regarding SPS's application, review the application, identify issues, coordinate activities, retain and work with consultants, conduct settlement negotiations, draft settlement documents, and prepare for and attend Open Meetings. A summary of AXM's rate case expenses for *PUC Docket No. 51644* are appended to my affidavit as Exhibit A. Invoices for *PUC Docket No. 51644* are provided at Exhibit D.
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 "PUCT"), 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. 51802*.

16. Mr. Nalepa's time and efforts in *PUC Docket Nos. 51802 and 51644* have been coordinated by me and by attorneys working under my direction. Because of Mr. Nalepa's extensive background, experience and familiarity with SPS, 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 through July 31, 2021 in *Docket No. 51802* of \$11,115.00 and for *PUC Docket No. 51644* through July 31, 2021 of \$1,026.00 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 Nos. 51802 and 51625*. Mr. Norwood's time and efforts in *PUC Docket Nos. 51802 and 51625* were coordinated by me and by attorneys working under my direction. Because of Mr. Norwood's extensive background, experience and familiarity with SPS, 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 through July 31, 2021 in *Docket No. 51802* of \$34,100.00 and for *PUC Docket No. 51625* through July 31, 2021 of \$25,520.00 are reasonable and necessary.
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. 51802*.

19. Mr. D. Garrett's time and efforts in *PUC Docket No. 51802* were coordinated by me and by attorneys working under my direction. Because of Mr. D. Garrett's extensive background, experience and familiarity with SPS, 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 July 31, 2021, in *PUC Docket No. 51802* of \$19,550.00 are reasonable and necessary.
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. 51802*.

21. Mr. M. Garrett's time and efforts in *PUC Docket No. 51802* were coordinated by me and by attorneys working under my direction. Because of Mr. M. Garrett's extensive background, experience and familiarity with SPS, 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 July 31, 2021, in *Docket No. 51802* of \$62,400.00 are reasonable and necessary.
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. 51802*. Dr. Woolridge has to date not submitted any invoices for his services rendered in *PUC Docket No. 51802*. Upon receipt of an invoice from Dr. Woolridge for his services rendered in *Docket No. 51802*, I will update my Affidavit and AXM's rate case expenses accordingly.

23. AXM has also engaged Mr. Stephen Mack. Mr. Mack has practiced utility law and administrative law since 2004. For more than seventeen years, Mr. Mack's practice has focused on administrative law, especially in the area of public utility law including electric utilities, gas utilities, water utilities, and telecommunication utilities. Mr. Mack started as an attorney in the Law Office of Daniel Lawton, LLC and represented cities before the Public Utility Commission of Texas, the Federal Energy Regulatory Commission, and the Railroad Commission for over ten years. Between 2014 and 2019, Mr. Mack was a Managing Attorney in the Legal Division of the Public Utility Commission of Texas. Since 2020, Mr. Mack has been with Naman Howell Smith & Lee, where he routinely represents electric, telephone, and water utilities before the Public Utility Commission of Texas.

Mr. Stephen Mack's time and efforts in *PUC Docket No. 51802* have been coordinated by me and by attorneys working under my direction. As of July 31, 2021, Mr. Mack time, effort and associated fees through July 31, 2021, in *PUC Docket No. 51802* of \$3,200.00 are reasonable and necessary.

24. The invoices submitted by Herrera Law & Associates include a description of services performed and time expended on each activity. The City of Amarillo provides AXM's invoices for our firm's and consultant's services in *PUC Docket No. 51802* and the other dockets noted above to SPS 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.
25. The legal expenses shown in our invoices connected with *PUC Docket Nos. 51802* 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.
26. My responsibilities, as well as other attorneys assigned to *PUC Docket No. 51802* 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.
27. The other attorneys assigned to these proceedings are Mr. Brennan J. Foley, and Mr. Sergio E. Herrera.

Mr. Foley has over 13 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. Sergio Herrera has been employed with our firm as a law clerk since 2015 and obtained a joint 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, though recently licensed in 2018, has over six 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, and drafting of briefs in matters before the PUCT and the courts of appeal. More recently, Mr. S. Herrera has taken on greater responsibilities by sitting first and second chair in proceedings before the Railroad Commission of Texas, and before the PUCT in DCRF, base rate cases, and CCN cases. As well, Mr. S. Herrera has participated in prehearing conferences, settlement meetings, and preparations for cross-examination of expert witnesses.

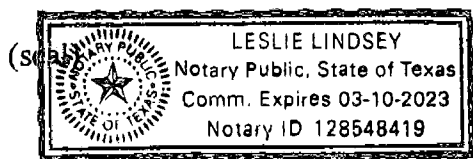
28. Ms. Mariann Wood is a certified paralegal having obtained her Associates of Applied Science in Paralegal Studies degree and certification from Kaplan University. Ms. Wood has over 16 years of experience as a paralegal and legal assistant, all in Administrative Law and more particularly in the public utility sector.
29. 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.
30. Because the Public Utility Commission has not issued a final order in *PUC Docket No. 51802* or *Docket No. 51625* I anticipate AXM will incur additional rate-case expenses. Thus, I will supplement this affidavit with additional information as appropriate.
31. The total of AXM's actual rate case expenses through July 31, 2021 for *PUC Docket No. 51802* and the other cases noted above are \$366,107.40 including expenses from retained consultants. These amounts are reasonable given the complexity, importance and scope of Docket Nos. 51802 and the other cases noted above, the nature of AXM's participation, and the number of issues involved. An Excel spreadsheet summary of all rate case expenses is provided as Exhibit A.
32. On behalf of AXM, our firm reserves the right to amend this affidavit and AXM's request for reimbursement as more information is gathered over the course of *PUC Docket No. 51802* and the other cases noted above.

33. Statements in this affidavit are true and known by me personally.


Alfred R. Herrera

SWORN AND SUBSCRIBED before me on this the 11th day of August, 2021.


Notary Public, State of Texas



JZB WKP 0000025

JZB WKP 0000025

EXHIBIT A

AXM's Rate Case Expense Summary for PUC Docket No. 51625

	Invoice Date	Invoice No.	Billing Period	Through Period	Hourly Fees	Expense	Invoice Amount	Total Billed to Date	
Norwood Energy Consulting	2/28/2021	SPSFuelFac Dec20	12/1/2020	12/31/2020	\$2,640.00		\$2,640.00	\$2,640.00	
	2/28/2021	SPSFuelFac JAN21	1/1/2021	1/31/2021	\$2,420.00		\$2,420.00	\$5,060.00	
	2/28/2021	SPSFuelFac FEB21	2/1/2021	2/28/2021	\$4,400.00		\$4,400.00	\$9,460.00	
	4/4/2021	SPSFuelFac MAR21	3/1/2021	3/31/2021	\$3,190.00		\$3,190.00	\$12,650.00	
	5/3/2021	SPSFuelFac APR21	4/1/2021	4/30/2021	\$7,480.00		\$7,480.00	\$20,130.00	
	5/31/2021	SPSFuelFac JUN21	5/1/2021	5/31/2021	\$4,400.00		\$4,400.00	\$24,530.00	
	7/1/2021	SPSFuelFac MAY22	6/1/2021	6/30/2021	\$990.00		\$990.00	\$25,520.00	
							Norwood Energy Consulting		\$25,520.00
Herrera Law & Associates, PLLC	1/11/2021		12/1/2020	12/31/2020	\$2,203.50		\$2,203.50	\$2,203.50	
	2/9/2021		1/1/2021	1/31/2021	\$3,160.00		\$3,160.00	\$5,363.50	
	3/17/2021		2/1/2021	2/28/2021	\$5,366.50		\$5,366.50	\$10,730.00	
	4/12/2021		3/1/2021	3/31/2021	\$6,955.00		\$6,955.00	\$17,685.00	
	5/12/2021		4/1/2021	4/30/2021	\$7,487.50	\$27.60	\$7,515.10	\$25,200.10	
	6/4/2021		5/1/2021	5/31/2021	\$14,955.00	\$420.70	\$15,375.70	\$40,575.80	
	7/7/2021		6/1/2021	6/30/2021	\$6,204.00	\$27.60	\$6,231.60	\$46,807.40	
							Herrera Law & Associates, PLLC Total		\$46,807.40
Legal and Consultants	1/11/2021		12/1/2020	12/31/2020	\$2,203.50		\$2,203.50	\$2,203.50	
	2/9/2021		1/1/2021	1/31/2021	\$3,160.00		\$3,160.00	\$5,363.50	
	3/17/2021		2/1/2021	2/28/2021	\$5,366.50	\$9,460.00	\$14,826.50	\$20,190.00	
	4/12/2021		3/1/2021	3/31/2021	\$6,955.00	\$3,190.00	\$10,145.00	\$30,335.00	
	5/12/2021		4/1/2021	4/30/2021	\$7,487.50	\$7,507.60	\$14,995.10	\$45,330.10	
	6/4/2021		5/1/2021	5/31/2021	\$14,955.00	\$4,820.70	\$19,775.70	\$65,105.80	
	7/7/2021		6/1/2021	6/30/2021	\$6,204.00	\$1,017.60	\$7,221.60	\$72,327.40	
							Legal and Consultants		\$72,327.40
							Total Legal and Consultants		\$72,327.40
							Total Billings for Services Thru 7/31/21		\$72,327.40

EXHIBIT A

AXM's Rate Case Expense Summary for PUC Docket No. 51644

	Invoice Date	Invoice No.	Billing Period	Through Period	Hourly Fees	Expense	Invoice Amount	Total Billed to Date	
ReSolved Energy Consulting		4729	12/1/2020	12/31/2020	\$1,026.00		\$1,026.00	\$1,026.00	
							ReSolved Energy Total		\$1,026.00
Herrera Law & Associates, PLLC	1/11/2021		12/1/2020	12/31/2020	\$5,043.50		\$5,043.50	\$5,043.50	
	2/9/2021		1/1/2021	1/31/2021	\$8,625.00		\$8,625.00	\$13,668.50	
	3/17/2021		2/1/2021	2/28/2021	\$906.50		\$906.50	\$14,575.00	
	4/12/2021		3/1/2021	3/31/2021	\$571.00		\$571.00	\$15,146.00	
	5/12/2021		4/1/2021	4/30/2021	\$224.50		\$224.50	\$15,370.50	
	6/4/2021		5/1/2021	5/31/2021	\$101.50		\$101.50	\$15,472.00	
	7/7/2021		6/1/2021	6/30/2021	\$373.00		\$373.00	\$15,845.00	
							Herrera Law & Associates, PLLC Total		\$15,845.00
Legal and Consultants	2/9/2021		1/1/2021	1/31/2021	\$5,043.50		\$5,043.50	\$5,043.50	
	2/9/2021		1/1/2021	1/31/2021	\$8,625.00	\$1,026.00	\$9,651.00	\$14,694.50	
	3/17/2021		2/1/2021	2/28/2021	\$906.50		\$906.50	\$15,601.00	
	4/12/2021		3/1/2021	3/31/2021	\$571.00		\$571.00	\$16,172.00	
	5/12/2021		4/1/2021	4/30/2021	\$224.50		\$224.50	\$16,396.50	
	6/4/2021		5/1/2021	5/31/2021	\$101.50		\$101.50	\$16,498.00	
	7/7/2021		6/1/2021	6/30/2021	\$373.00		\$373.00	\$16,871.00	
							Legal and Consultants		\$16,871.00
							Total Legal and Consultants		\$16,871.00
							Total Billings for Services Thru 7/31/21		\$16,871.00



February 9, 2021

Alliance of Xcel Municipalities
c/o Bryan McWilliams, City Attorney
City of Amarillo
601 S. Buchanan, Ste. 207
Amarillo, TX 79101

Re: *Application of Southwestern Public Service Company for Authority to Change Rates*
PUC Docket No. 51802
Account # 813

Dear Mr. McWilliams:

Enclosed is our invoice for services provided to the Alliance of Xcel Municipalities regarding the above referenced account through the month of January, 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

Herrera Law & Associates, PLLC
4400 Medical Parkway
Austin, TX 78756
512-474-1492

February 9, 2021

Invoice submitted to:
Alliance of Xcel Municipalities
c/o Bryan McWilliams, City
Attorney
City of Amarillo
601 S. Buchanan, Ste. 207
Amarillo, TX

In Reference To:

Application of Southwestern Public
Service Company for Authority to
Change Rates
PUC Docket No. 51802
Acct No. 813

STATEMENT FOR PROFESSIONAL SERVICES

Legal Fees:

		<u>Hrs/Rate</u>	<u>Amount</u>
01/28/21	Brennan Foley - Participate in conference call re: overview of upcoming base rate case	0.60 350.00/hr	210.00
	Sergio E. Herrera - Attended Call RE Upcoming SPS Rate Case	0.40 250.00/hr	100.00
	Alfred R. Herrera - Attend presentation by SPS re: preview of rate filing	0.60 485.00/hr	291.00
	Total Legal Fees:	1.60	\$601.00

Alliance of Xcel Municipalities

Page 2

BALANCE DUE

<u>Amount</u>
\$601.00



March 17, 2021

Alliance of Xcel Municipalities
c/o Bryan McWilliams, City Attorney
City of Amarillo
601 S. Buchanan, Ste. 207
Amarillo, TX 79101

Re: *Application of Southwestern Public Service Company for Authority to Change Rates*
PUC Docket No. 51802
Account # 813

Dear Mr. McWilliams:

Enclosed is our invoice for services provided to the Alliance of Xcel Municipalities regarding the above referenced account through the month of February, 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

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

March 17, 2021

Invoice submitted to:

Alliance of Xcel Municipalities
c/o Bryan McWilliams, City
Attorney
City of Amarillo
601 S. Buchanan, Ste. 207
Amarillo, TX

In Reference To:

Application of Southwestern Public
Service Company for Authority to
Change Rates
PUC Docket No. 51802
Acct No. 813

STATEMENT FOR PROFESSIONAL SERVICES

Legal Fees:

		<u>Hrs/Rate</u>	<u>Amount</u>
02/08/21	Brennan Foley - Review SOI, including direct testimony and schedules	1.50 350.00/hr	525.00
	Alfred R. Herrera - Various communications with AXM cites re: action to take regarding SPS's new general rate case	1.10 485.00/hr	533.50
02/09/21	Brennan Foley - Review SOI, including direct testimony and schedules	3.00 350.00/hr	1,050.00
	Alfred R. Herrera - Preliminary review of application	2.40 485.00/hr	1,164.00

Alliance of Xcel Municipalities

Page 2

		<u>Hrs/Rate</u>	<u>Amount</u>
02/10/21	Brennan Foley - Review application and draft suspension and denial resolutions and AISs	5.30 350.00/hr	1,855.00
	Alfred R. Herrera - Continued preliminary review of application	2.60 485.00/hr	1,261.00
02/11/21	Brennan Foley - Revise suspension and denial resolutions and AISs	0.50 350.00/hr	175.00
	Alfred R. Herrera - Review and revise suspension and denial resolutions for AXM city action on SPS's SOI	2.40 485.00/hr	1,164.00
	Alfred R. Herrera - Continued preliminary review of application (cost of capital)	3.10 485.00/hr	1,503.50
	Alfred R. Herrera - Review recent credit-rating agency reports re: Xcel and similar utilities	2.70 485.00/hr	1,309.50
02/12/21	Brennan Foley - Review application, direct testimony and supporting schedules and conduct relevant research re: generation issues	2.50 350.00/hr	875.00
	Alfred R. Herrera - Various communications re: council action (suspend vs. deny)	1.60 485.00/hr	776.00
02/15/21	Alfred R. Herrera - Continued preliminary review of application (cost of capital)	3.10 485.00/hr	1,503.50
02/16/21	Alfred R. Herrera - Continued preliminary review of application (cost of capital)	3.60 485.00/hr	1,746.00
02/17/21	Brennan Foley - Review application, direct testimony and supporting schedules and conduct relevant research re: generation issues (2.5) and cost of capital (1.0)	3.00 350.00/hr	1,050.00
	Alfred R. Herrera - Continued preliminary review of application (cost of capital)	2.40 485.00/hr	1,164.00

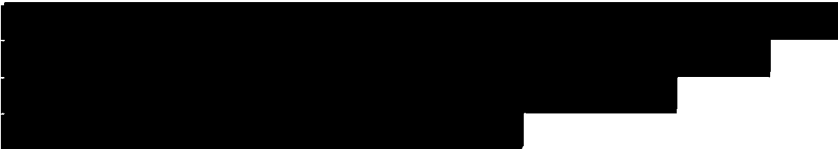
Alliance of Xcel Municipalities

Page 3

		<u>Hrs/Rate</u>	<u>Amount</u>
02/18/21	Brennan Foley - Review application, direct testimony and supporting schedules and conduct relevant research re: cost of capital	1.80 350.00/hr	630.00
	Sergio E. Herrera - Drafted AXM's Motion to Intervene in Docket 51802	0.50 250.00/hr	125.00
	Alfred R. Herrera - Continued preliminary review of application (cost of capital)	2.30 485.00/hr	1,115.50
	Leslie Lindsey - Prepare, format, file and serve on all parties AXM's Motion to Intervene	0.40 145.00/hr	58.00
02/19/21	Brennan Foley - Review application, direct testimony and supporting schedules and conduct relevant research re: cost of capital (1.0) and O&M (1.0)	2.00 350.00/hr	700.00
	Alfred R. Herrera - Continued preliminary review of application (cost of capital)	3.20 485.00/hr	1,552.00
02/22/21	Brennan Foley - Review application, direct testimony and supporting schedules and conduct relevant research re: cost of capital	1.00 350.00/hr	350.00
	Alfred R. Herrera - Review credit-rating reports re: Xcel/SPS	1.20 485.00/hr	582.00
02/23/21	Mariann Wood - Reviewed filings on PUC Interchange and updated case file	0.20 145.00/hr	29.00
	Brennan Foley - Review application, direct testimony and supporting schedules and conduct relevant research re: depreciation	2.00 350.00/hr	700.00
	Sergio E. Herrera - Reviewed SPS Application RE: Sagamore Benefits	2.90 250.00/hr	725.00

Alliance of Xcel Municipalities

Page 4

		<u>Hrs/Rate</u>	<u>Amount</u>
02/25/21	Mariann Wood - Reviewed filings on PUC Interchange and updated case file	0.40 145.00/hr	58.00
	Brennan Foley - Review OPUC RFIs re: generation (0.2)	0.20 350.00/hr	70.00
	Alfred R. Herrera - Review OPUC's 1st RFIs to SPS	0.80 485.00/hr	388.00
	Leslie Lindsey - Prepare AXM RFI template	0.30 145.00/hr	43.50
	Leslie Lindsey - Reviewed filings on PUC Interchange and updated case file	0.10 145.00/hr	14.50
02/26/21		4.10 485.00/hr	1,988.50
02/28/21	Mariann Wood - Reviewed filings on PUC Interchange and updated case file	1.00 145.00/hr	145.00
	Total Legal Fees:	65.20	\$26,929.00
	Previous balance		\$601.00
3/22/2021	Payment - Thank You. Check No. 443580		(\$601.00)
	Total payments and adjustments		(\$601.00)
	BALANCE DUE		\$26,929.00



April 12, 2021

Alliance of Xcel Municipalities
c/o Bryan McWilliams, City Attorney
City of Amarillo
601 S. Buchanan, Ste. 207
Amarillo, TX 79101

Re: *Application of Southwestern Public Service Company for Authority to Change Rates*
PUC Docket No. 51802
Account # 813

Dear Mr. McWilliams:

Enclosed is our invoice for services provided to the Alliance of Xcel Municipalities regarding the above referenced account through the month of March, 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', written over a horizontal line.

Alfred R. Herrera

ARH:ll
Enclosure

PUC Docket No. 51802,
*Application of Southwestern Public Service Company for the Authority to
 Change Rates*

Expense Summary Sheet
 Through March 2021

	<u>Previous Total</u>	<u>March</u>	<u>Cumulative Total</u>
Herrera Law & Associates, PLLC			
Attorney Fees	\$27,530.00	\$11,506.00	\$39,036.00
Expenses:			
Copy Expense			
Postage Expense			
FedEx Expense			
Fax Expense			
Court Fees			
Delivery Expense			
Research		\$17.55	\$17.55
Outside Copies			
Court Reporter/Transcript			
Travel-Airfare			
Travel Car/Gas/Parking			
Travel – Mileage			
Travel – Hotel			
Norwood Energy Consulting		\$4,730.00	\$4,730.00
ReSolved Energy Consulting		\$1,026.00	\$1,026.00
Garrett Group, Inc.			
Resolve Utility Consulting			
Total	\$27,530.00	\$17,279.55	\$44,809.55
Amount received			<u>(\$601.00)</u>
Balance			\$44,208.55

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

April 9, 2021

Invoice submitted to:

Alliance of Xcel Municipalities
c/o Bryan McWilliams, City
Attorney
City of Amarillo
601 S. Buchanan, Ste. 207
Amarillo, TX

In Reference To:

Application of Southwestern Public
Service Company for Authority to
Change Rates
PUC Docket No. 51802
Acct No. 813

STATEMENT FOR PROFESSIONAL SERVICES

Legal Fees:

		<u>Hrs/Rate</u>	<u>Amount</u>
03/02/21	Leslie Lindsey - Prepare PO Certs	0.10 145.00/hr	14.50
	Brennan Foley - Review petition for review and motion to consolidate	0.20 350.00/hr	70.00
03/03/21	Mariann Wood - Reviewed filings on PUC Interchange and updated case file: Updated discovery spreadsheet	1.00 145.00/hr	145.00
	Brennan Foley - Correspond with A. Herrera re: testimony	0.20 350.00/hr	70.00

Alliance of Xcel Municipalities

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		<u>Hrs/Rate</u>	<u>Amount</u>
03/03/21	Brennan Foley - Review Staff's request to suspend effective date and second request for referral to SOAH	0.10 350.00/hr	35.00
	Alfred R. Herrera - Review of application (capital additions witnesses)	2.10 485.00/hr	1,018.50
03/04/21	Brennan Foley - Correspond with consultants re: potential engagement	0.70 350.00/hr	245.00
	Alfred R. Herrera - Continued review of application (capital additions witnesses)	1.70 485.00/hr	824.50
03/05/21	Mariann Wood - Reviewed filings on PUC Interchange and updated case file: Updated discovery spreadsheet	0.30 145.00/hr	43.50
	Brennan Foley - Review and prepare RFI's re: generation issues	0.20 350.00/hr	70.00
03/08/21	Mariann Wood - Reviewed filings on PUC Interchange and updated case file: Updated discovery spreadsheet	0.30 145.00/hr	43.50
	Leslie Lindsey - Prepare, format, file and serve on all parties AXM's 1st set of RFI's to SPS	0.70 145.00/hr	101.50
03/10/21	Mariann Wood - Reviewed filings on PUC Interchange and updated case file: Updated discovery spreadsheet	1.10 145.00/hr	159.50
	Alfred R. Herrera - Continued preliminary review of application (capital additions witnesses)	2.70 485.00/hr	1,309.50
03/11/21	Brennan Foley - Research issues re: cost of capital	0.50 350.00/hr	175.00
	Brennan Foley - Review Order No. 1 and SPS motion re: temporary rates	0.20 350.00/hr	70.00
03/12/21	Brennan Foley - Review application, direct testimony and schedules and conduct related research re: affiliates expenses	1.00 350.00/hr	350.00

Alliance of Xcel Municipalities

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		<u>Hrs/Rate</u>	<u>Amount</u>
03/14/21	Mariann Wood - Reviewed filings on PUC Interchange and updated case file	0.30 145.00/hr	43.50
03/15/21	Sergio E. Herrera - Reviewed CA/RD Testimony	3.10 250.00/hr	775.00
03/16/21	Brennan Foley - Review petition for review and motion to consolidate	0.20 350.00/hr	70.00
03/17/21	Brennan Foley - Review application, direct testimony and schedules and conduct related research re: generation issues	1.00 350.00/hr	350.00
	Sergio E. Herrera - Reviewed SPS's RFI responses to intervenors	2.10 250.00/hr	525.00
03/18/21	Mariann Wood - Reviewed filings on PUC Interchange and updated case file; Updated discovery spreadsheet	0.20 145.00/hr	29.00
	Brennan Foley - Review Staff RFIs re: transmission (0.1); OPUC RFIs re: payroll and incentive comp.(0.1)	0.20 350.00/hr	70.00
	Brennan Foley - Review RFI responses re: generation and correspond with S. Norwood re: same	0.40 350.00/hr	140.00
	Alfred R. Herrera - Various communications w/AXM cities re: action on SPS's application and next steps	1.40 485.00/hr	679.00
	Sergio E. Herrera - Reviewed SPS testimony RE: ROR/COC/CS	3.50 250.00/hr	875.00
03/19/21	Sergio E. Herrera - Continued review of SPS testimony RE: ROR/COC/CS	4.10 250.00/hr	1,025.00
03/21/21	Mariann Wood - Reviewed filings on PUC Interchange and updated case file	0.30 145.00/hr	43.50
03/23/21	Mariann Wood - Reviewed filings on PUC Interchange and updated case file; Updated discovery spreadsheet	0.40 145.00/hr	58.00

Alliance of Xcel Municipalities

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		<u>Hrs/Rate</u>	<u>Amount</u>
03/23/21	Leslie Lindsey - Prepare, format, file and serve on all parties AXM's Protective Order Certifications	0.70 145.00/hr	101.50
03/25/21	Leslie Lindsey - Download files from ShareFile	2.20 145.00/hr	319.00
	Brennan Foley - Review 45-Day Update	1.00 350.00/hr	350.00
03/26/21	Brennan Foley - Review petition for review and motion to consolidate appeals	0.20 350.00/hr	70.00
03/28/21	Mariann Wood - Reviewed filings on PUC Interchange and updated case file	0.30 145.00/hr	43.50
03/29/21	Mariann Wood - Reviewed filings on PUC Interchange and updated case file; Updated discovery spreadsheet	1.50 145.00/hr	217.50
03/30/21	Sergio E. Herrera - Reviewed discovery responses to intervenor RFI	3.50 250.00/hr	875.00
03/31/21	Mariann Wood - Reviewed filings on PUC Interchange and updated case file; Updated discovery spreadsheet	0.70 145.00/hr	101.50
Total Legal Fees:		40.40	\$11,506.00
Expenses :			
03/01/21	Consultant Invoice - Norwood Energy Consulting, LLC SPSRate Mar21		4,730.00
	Consultant Invoice - ReSolved Energy Consulting Inv #4748		1,026.00
	Research on Westlaw for the month of March 2021		17.55
Total expenses:			\$5,773.55
TOTAL AMOUNT OF THIS BILL:			\$17,279.55

Alliance of Xcel Municipalities

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	<u>Amount</u>
Previous balance	\$26,929.00
BALANCE DUE	<u>\$44,208.55</u>

Norwood Energy Consulting, L.L.C.

P. O. Box 30197
Austin, Texas 78755-3197
scott@scottnorwood.com
(512) 297-1889

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

813

Date: 4-4-21
Tax ID #: 26-2374359
Invoice#: SPSRate MAR21

Re: SPS Base Rate Case Analysis - PUC Docket No. 51802

Statement for professional services rendered 3-1-21 through 3-31-21

3-04-21	A, B, 2, 5, 12 -Reviewed direct testimony; drafted RFIs	3.5 hrs
3-05-21	A, B, 2, 5, 12 - Reviewed SPS's direct testimony; worked on RFIs	5.0 hrs
3-17-21	A, B, 2, 4 - Reviewed SPS's direct testimony; worked on RFIs	4.5 hrs
3-12-21	A, B, 2, 5- Reviewed SPS's direct testimony; worked on RFIs	3.0 hrs
3-31-21	B, 2, 5 - Reviewed SPS RFI responses	<u>5.5 hrs</u>

Total hours: 21.5 hrs

Total due: 21.5 hours at \$220 per hour = \$4,730

Thank you for the opportunity to assist with this project.

Substantive Issue Codes

- 1** General overview of rate-filing package/testimonies
- 2** Generation, Transmission and Distribution
- 3** Hale Wind Facility
- 4** Tolk Plant
- 5** Purchased Power
- 6** Accounting and Taxes
- 7** Depreciation
- 8** Cost of Capital
- 9** Vegetaion Management
- 10** Affiliate Expenses
- 11** Wholesale Sales
- 12** SPP Issues
- 13** Off-System Sales
- 14** Rate Case Expenses
- 15** Cost Allocation/Rate Design

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
- F** Settlement
- G** Hearing on the Merits
- H** Exceptions and Reply to Exceptions
- J** Motions and Reply to Motions for Rehearing
- K** Appeals of PUCT Final Order

ReSolved Energy Consulting, LLC

Austin, TX 78759

Invoice

DATE	INVOICE NUMBER
4/6/2021	4748

BILL TO

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

813

PROJECT

HL SPS RC 51802

DESCRIPTION	HOURS	RATE	AMOUNT
Consulting (Nalepa)	3.8	270.00	1,026.00
Work Completed thru - March 31, 2021		TOTAL DUE	\$1,026.00

Monthly Recap

Karl Nalepa

Date	Task	Hours
March 8, 2021	Review filing.	1.00
March 9, 2021	Review filing.	0.80
March 18, 2021	Review responses to discovery.	0.50
March 25, 2021	Review responses to discovery.	0.30
March 26, 2021	Review 45 day update testimony.	1.20
		3.80

WESTLAW Research

March 2021

Account #	Research Time	X \$65.00/hr.	+ Excluded Charges	Total
■	■	X \$65.00		■
813	0.27	X \$65.00		\$17.55
■	■	X \$65.00		■



May 12, 2021

Alliance of Xcel Municipalities
c/o Bryan McWilliams, City Attorney
City of Amarillo
601 S. Buchanan, Ste. 207
Amarillo, TX 79101

Re: *Application of Southwestern Public Service Company for Authority to Change Rates*
PUC Docket No. 51802
Account # 813

Dear Mr. McWilliams:

Enclosed is our invoice for services provided to the Alliance of Xcel Municipalities regarding the above referenced account through the month of April, 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. 51802,
*Application of Southwestern Public Service Company for the Authority to
 Change Rates*

Expense Summary Sheet
 Through April 2021

	<u>Previous Total</u>	<u>April</u>	<u>Cumulative Total</u>
Herrera Law & Associates, PLLC			
Attorney Fees	\$39,036.00	\$15,563.50	\$54,599.50
Expenses:			
Copy Expense			
Postage Expense			
FedEx Expense			
Fax Expense			
Court Fees			
Delivery Expense			
Research	\$17.55		\$17.55
Outside Copies			
Court Reporter/Transcript			
Travel-Airfare			
Travel Car/Gas/Parking			
Travel – Mileage			
Travel – Hotel			
Norwood Energy Consulting	\$4,730.00	\$5,060.00	\$9,790.00
ReSolved Energy Consulting	\$1,026.00	\$2,106.00	\$3,132.00
Garrett Group, Inc.		\$11,050.00	\$11,050.00
Resolve Utility Consulting		\$2,650.00	\$2,650.00
Total	\$44,809.55	\$36,429.50	\$81,239.05
Amount received			<u>(\$44,809.55)</u>
Balance			\$36,426.50

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

May 12, 2021

Invoice submitted to:

Alliance of Xcel Municipalities
c/o Bryan McWilliams, City
Attorney
City of Amarillo
601 S. Buchanan, Ste. 207
Amarillo, TX

In Reference To:

Application of Southwestern Public
Service Company for Authority to
Change Rates
PUC Docket No. 51802
 Acct No. 813

STATEMENT FOR PROFESSIONAL SERVICES

Legal Fees:

		<u>Hrs/Rate</u>	<u>Amount</u>
04/01/21	Mariann Wood - Reviewed filings on PUC Interchange and updated case file	0.50 145.00/hr	72.50
04/02/21	Mariann Wood - Reviewed filings on PUC Interchange and updated case file; Updated discovery spreadsheet	0.70 145.00/hr	101.50
04/05/21	Mariann Wood - Reviewed filings on PUC Interchange and updated case file; Prepared Protective Order Certifications	0.30 145.00/hr	43.50
	Brennan Foley - Review OPUC and Staff RFIs re: generation, accounting and taxes	0.20 350.00/hr	70.00

Alliance of Xcel Municipalities

Page 2

		<u>Hrs/Rate</u>	<u>Amount</u>
04/05/21	Brennan Foley - Call with D. Garrett re: testimony issues	0.30 350.00/hr	105.00
04/06/21	Mariann Wood - Reviewed filings on PUC Interchange and updated case file; Prepared Protective Order Certifications	0.50 145.00/hr	72.50
04/07/21	Mariann Wood - Reviewed filings on PUC Interchange and updated case file; Updated discovery spreadsheet	0.70 145.00/hr	101.50
	Leslie Lindsey - Prepare, format, file and serve on all parties AXM's 2nd Set of RFIs to SPS	0.50 145.00/hr	72.50
	Leslie Lindsey - Prepare, file and serve on all parties AXM's Protective Order Certifications	0.30 145.00/hr	43.50
	Brennan Foley - Prepare RFIs re: accounting issues	0.30 350.00/hr	105.00
04/08/21	Brennan Foley - Confer with A. Herrera re: procedural schedule issues	0.20 350.00/hr	70.00
04/09/21	Mariann Wood - Reviewed filings on PUC Interchange and updated case file	0.30 145.00/hr	43.50
	Sergio E. Herrera - Review discovery responses RE: intervenor/Staff RFIs to SPS	1.30 250.00/hr	325.00
04/11/21	Mariann Wood - Updated discovery spreadsheet	0.40 145.00/hr	58.00
04/12/21	Mariann Wood - Reviewed filings on PUC Interchange and updated case file; Updated discovery spreadsheet	0.50 145.00/hr	72.50
	Alfred R. Herrera - Review SPS's response to Staff 2nd RFI (Transmission/substation capital additions)	4.20 485.00/hr	2,037.00
	Sergio E. Herrera - Reviewed and edited AXM Discovery	0.50 250.00/hr	125.00

Alliance of Xcel Municipalities

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		<u>Hrs/Rate</u>	<u>Amount</u>
04/12/21	Brennan Foley - Correspond with J. Stuart and M. Garrett re: AXM RFIs re: payroll	0.30 350.00/hr	105.00
04/13/21	Mariann Wood - Reviewed filings on PUC Interchange and updated case file	0.50 145.00/hr	72.50
	Alfred R. Herrera - Review responses to various RFIs	2.20 485.00/hr	1,067.00
	Brennan Foley - Review application, direct testimony, supporting schedules and conduct related research re: generation and purchased power	2.30 350.00/hr	805.00
04/14/21	Leslie Lindsey - Prepare, format, file and serve on all parties AXM's 3rd Set of RFIs to SPS	0.70 145.00/hr	101.50
	Sergio E. Herrera - Drafted AXM proposed procedural schedule	1.10 250.00/hr	275.00
	Brennan Foley - Review and revise RFIs re: generation, PP and transmission	0.30 350.00/hr	105.00
	Brennan Foley - Assess proposed procedural schedule and correspond with parties	0.40 350.00/hr	140.00
04/15/21	Mariann Wood - Reviewed filings on PUC Interchange and updated case file; Updated discovery spreadsheet	0.60 145.00/hr	87.00
	Sergio E. Herrera - Communicated with intervenors' RE procedural schedule	0.50 250.00/hr	125.00
	Brennan Foley - Review application, direct testimony, supporting schedules and conduct related research re: generation and purchased power	2.00 350.00/hr	700.00
	Brennan Foley - Draft list of issues	1.70 350.00/hr	595.00

Alliance of Xcel Municipalities

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		<u>Hrs/Rate</u>	<u>Amount</u>
04/16/21	Sergio E. Herrera - Reviewed intervenor's discovery requests to date	1.20 250.00/hr	300.00
	Sergio E. Herrera - Communicated with parties RE: procedural schedule	0.50 250.00/hr	125.00
	Sergio E. Herrera - Reviewed revised procedural schedule proposal	0.30 250.00/hr	75.00
	Sergio E. Herrera - Reviewed SPS direct RE: AXM discovery request	1.70 250.00/hr	425.00
04/18/21	Mariann Wood - Reviewed filings on PUC Interchange and updated case file	0.10 145.00/hr	14.50
04/19/21	Alfred R. Herrera - Prepare for and attend PHC and post-PHC discussions re: schedule	2.60 485.00/hr	1,261.00
	Alfred R. Herrera - Review and revise list of issues	0.50 485.00/hr	242.50
	Sergio E. Herrera - Communicated with ARH Pre-PHC RE Schedule	0.40 250.00/hr	100.00
	Sergio E. Herrera - Reviewed parties comments RE Schedule post PHC	0.40 250.00/hr	100.00
	Brennan Foley - Revise list of issues	0.30 350.00/hr	105.00
	Brennan Foley - Review parties' comments/edits re: procedural schedule	0.30 350.00/hr	105.00
	Brennan Foley - Research COVID-related issues	1.50 350.00/hr	525.00
04/20/21	Mariann Wood - Reviewed filings on PUC Interchange and updated case file; Updated discovery spreadsheet	0.20 145.00/hr	29.00

Alliance of Xcel Municipalities

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		<u>Hrs/Rate</u>	<u>Amount</u>
04/20/21	Leslie Lindsey - updated case file and email lists	0.20 145.00/hr	29.00
	Leslie Lindsey - Prepare, format, file and serve on all parties AXM's Preliminary List of Issues	1.20 145.00/hr	174.00
	Alfred R. Herrera - Review SPS responses to OPUC 4th RFI (various issues, including T&D Cap Addtns, Qual of Svc, Effect of Wind Energy on Cost, Revenue from LP&L, Water-Level Concerns, and Wage Increases)	1.10 485.00/hr	533.50
	Sergio E. Herrera - Reviewed AXM's List of Issues	0.60 250.00/hr	150.00
	Sergio E. Herrera - Reviewed SPS proposed list of issues	0.70 250.00/hr	175.00
	Brennan Foley - Review parties' lists of issues	0.30 350.00/hr	105.00
	Brennan Foley - Review application and schedules and conduct related research re: Tolk Plant issues	2.00 350.00/hr	700.00
04/21/21	Mariann Wood - Reviewed filings on PUC Interchange and updated case file	0.30 145.00/hr	43.50
04/22/21	Mariann Wood - Reviewed filings on PUC Interchange and updated case file; Updated discovery spreadsheet	0.40 145.00/hr	58.00
	Brennan Foley - Review application and schedules and conduct related research re: capital additions and payroll/incentive comp.	2.00 350.00/hr	700.00
	Brennan Foley - Assess issue re: AXM RFI 2-16	0.50 350.00/hr	175.00
04/23/21	Mariann Wood - Reviewed filings on PUC Interchange and updated case file; Updated discovery spreadsheet	0.30 145.00/hr	43.50

Alliance of Xcel Municipalities

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		<u>Hrs/Rate</u>	<u>Amount</u>
04/23/21	Sergio E. Herrera - Reviewed updated procedural schedule	0.30 250.00/hr	75.00
04/24/21	Mariann Wood - Reviewed filings on PUC Interchange and updated case file; Updated discovery spreadsheet	0.50 145.00/hr	72.50
04/27/21	Mariann Wood - Reviewed filings on PUC Interchange and updated case file; Updated discovery spreadsheet	1.50 145.00/hr	217.50
	Leslie Lindsey - Review and update case file	0.80 145.00/hr	116.00
	Leslie Lindsey - Download RFI responses and Confidential responses from Sharesite and distribute to attorneys and consultants	0.50 145.00/hr	72.50
	Brennan Foley - Review RFI responses re: accounting issues	1.50 350.00/hr	525.00
04/28/21	Mariann Wood - Reviewed filings on PUC Interchange and updated case file; Updated discovery spreadsheet	0.10 145.00/hr	14.50
	Sergio E. Herrera - Reviewed discovery responses to date RE Intervenor discovery	1.40 250.00/hr	350.00
04/29/21	Mariann Wood - Reviewed filings on PUC Interchange and updated case file; Updated discovery spreadsheet	0.50 145.00/hr	72.50
04/30/21	Mariann Wood - Reviewed filings on PUC Interchange and updated case file; Updated discovery spreadsheet	0.40 145.00/hr	58.00
Total Legal Fees:		51.40	\$15,563.50

Alliance of Xcel Municipalities

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Expenses :

	<u>Amount</u>
04/01/21 Consultant Invoice - Norwood Energy Consulting Inv #SPSRate Apr21	5,060.00
Consultant Invoice - ReSolved Energy Consulting Inv #4763	2,106.00
Consultant Invoice - Resolve Utility Consulting Inv #000429	2,650.00
Consultant Invoice - Garrett Group Consulting	11,050.00
Total expenses:	\$20,866.00
TOTAL AMOUNT OF THIS BILL:	\$36,429.50
Previous balance	\$44,208.55
5/7/2021 Payment - Thank You. Check No. 444951	(\$44,208.55)
Total payments and adjustments	(\$44,208.55)
BALANCE DUE	\$36,429.50

Norwood Energy Consulting, L.L.C.

P. O. Box 30197
Austin, Texas 78755-3197
scott@scottnorwood.com
(512) 297-1889

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

Date: 5-3-21
Tax ID #: 26 2374359
Invoice#: SPSRate APR21

Re: SPS Base Rate Case Analysis PUC Docket No. 51802

813

Statement for professional services rendered 4-1-21 through 4-30-21

4-05-21	A, B, 2, 5, 12 – Reviewed RFIs and testimony; drafted RFIs	6.0 hrs
4-09-21	A, B, 2, 5, 12 – Reviewed RFIs and testimony; drafted RFIs	4.0 hrs
4-12-21	A, B, 2, 4 – Reviewed SPS's direct testimony; drafted RFIs	3.0 hrs
4-13-21	A, B, 2, 5 – Reviewed testimony and RFIs; drafted RFIs	4.0 hrs
4-26-21	B, 2, 5 – Reviewed SPS RFI responses and testimony	<u>6.0 hrs</u>

Total hours: 23.0 hrs

Total due: 23.0 hours at \$220 per hour = \$5,060

Thank you for the opportunity to assist with this project.

PUC Docket 51802
AXM Work Codes

Substantive Issue Codes

- 1 General overview of rate-filing package/testimonies
- 2 Generation, Transmission and Distribution
- 3 Hale Wind Facility
- 4 Tolk Plant
- 5 Purchased Power
- 6 Accounting and Taxes
- 7 Depreciation
- 8 Cost of Capital
- 9 Vegetaion Management
- 10 Affiliate Expenses
- 11 Wholesale Sales
- 12 SPP Issues
- 13 Off-System Sales
- 14 Rate Case Expenses
- 15 Cost Allocation/Rate Design

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
- F Settlement
- G Hearing on the Merits
- H Exceptions and Reply to Exceptions
- J Motions and Reply to Motions for Rehearing
- K Appeals of PUCT Final Order

Invoice**ReSolved Energy Consulting, LLC**

11044 Research Blvd. A-420

Austin, TX 78759

DATE	INVOICE NUMBER
5/5/2021	4763

BILL TO

Herrera Law & Associates, PLLC

Alfred Herrera

4400 Medical Parkway

Austin, Texas 78756

PROJECT

HL SPS RC 51802

DESCRIPTION	HOURS	RATE	AMOUNT
Consulting (Nalepa)	2.8	270.00	756.00
Consulting (Cromleigh)	7.5	180.00	1,350.00
Total Labor			2,106.00
Work Completed thru - April 30, 2021		TOTAL DUE	\$2,106.00

Monthly Recap**Karl Nalepa**

Date	Task	Hours
<i>April 7, 2021</i>	Review discovery.	0.50
<i>April 14, 2021</i>	Review discovery.	0.30
<i>April 19, 2021</i>	Review CARD's draft issues list and send comments to B. Foley.	0.50
<i>April 21, 2021</i>	Review filed lists of issues.	0.70
<i>April 27, 2021</i>	Review responses to discovery.	0.80
		2.80

Monthly Recap**Erin Cromleigh**

Date	Task	Hours
<i>April 7, 2021</i>	Download application files and set-up model for adjustments.	2.00
<i>April 8, 2021</i>	Set-up model for adjustments.	5.50
		7.50



INVOICE

Bill To**Herrera Law & Associates, PLLC**

4400 Medical Parkway

Austin, TX 78701

Invoice#

INV-000429

Project NameSPS Rate Case, Docket
No. 51802**Task & Date****Hours****Rate****Amount**Review application, testimony, schedules, exhibits, and
workpapers

2.50

200.00

500.00

04/05/21

Review application, testimony, schedules, exhibits, and
workpapers

1.75

200.00

350.00

04/08/21

Review application, testimony, schedules, exhibits, and
workpapers

3.00

200.00

600.00

04/13/21

Review issue list, discovery, and testimony

1.50

200.00

300.00

04/15/21

Review application, testimony, schedules, exhibits, and
workpapers

2.50

200.00

500.00

04/21/21

Review application, testimony, schedules, exhibits, and
workpapers

2.00

200.00

400.00

04/30/21

Total Hours 13.25

Total**\$2,650.00**

JZB WKP 000062

GARRETT GROUP CONSULTING, INC.
4028 OAKDALE FARM CIRCLE
EDMOND, OK 73013

TELEPHONE (405) 239-2226

E-MAIL MGARRETT@GARRETTGROUPLLC.COM

May 11, 2021

813

Alfred R. Herrera
Herrera Law & Associates, PLLC
816 Congress Avenue, Suite 950
Austin, Texas 78701

RE: SPS 2021 Rate Case; Docket No. PUC 51802

Dear Freddie:

Our invoice for professional services in March and April 2021 in connection with the above-referenced case follows:

I. Professional Services:

A.	Mark Garrett JD, CPA – 34.0 hours at \$250.00 per hour (Details in Attachment A)	\$8,500.00
B.	Ed Farrar CPA – 17.0 hours at \$150.00 per hour (Details in Attachment B)	\$2,550.00

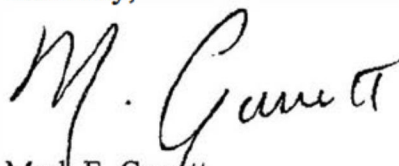
II. Expenses:

Office Expenses N/C

III. Total This Invoice: \$ 11,050.00

We appreciate the opportunity to work with you on this case. Please call me if you have any questions.

Sincerely,



Mark E. Garrett
Attachments

Attachment A

Consulting Tasks for SPS 2021 Rate Case
Docket No. PUC 51802

(Mark Garrett)

Mar 2021 - Apr 2021

Date	Task	Hours
April		
1	Review application, testimony, schedules and exhibits;	2.0
2	Review application, testimony, schedules and exhibits;	1.5
4	Review application, testimony, schedules and exhibits;	2.0
5	Review application, testimony, schedules and exhibits;	2.5
6	Outline issues and coordination;	2.0
8	Review application, testimony, schedules and exhibits;	2.0
9	Review application, testimony, schedules and exhibits;	4.0
13	Review application, testimony, schedules and exhibits;	2.5
14	Review application, testimony, schedules and exhibits;	1.5
15	Review discovery, develop issues;	2.0
16	Review discovery, develop issues;	2.0
21	Review schedules with update exhibits	4.0
27	Review discovery, develop issues;	2.0
29	Review discovery, develop issues;	2.5
30	Review discovery, develop issues;	1.5
	Subtotal—April 2021	34.0
	Total	34.0

Attachment B

Consulting Tasks for SPS 2021 Rate Case
Docket No. PUC 51802

(Edwin Farrar)

March 2021 - April 2021

Date	Task	Hours
March		
21	Download application files;	1.0
22	Review application files;	3.0
29	Preliminary review and coordination;	1.0
31	Review discovery questions and responses;	2.0
	Subtotal—March 2021	7.0
April		
5	Draft discovery;	2.0
6	Review testimony and exhibits;	3.0
15	Review discovery responses;	.5
17	Download and review 45-day update files;	2.5
20	Review 45-day update exhibits;	2.0
	Subtotal—April 2021	10.0
	Total	17.0



June 4, 2021

Alliance of Xcel Municipalities
c/o Bryan McWilliams, City Attorney
City of Amarillo
601 S. Buchanan, Ste. 207
Amarillo, TX 79101

Re: *Application of Southwestern Public Service Company for Authority to Change Rates*
PUC Docket No. 51802
Account # 813

Dear Mr. McWilliams:

Enclosed is our invoice for services provided to the Alliance of Xcel Municipalities regarding the above referenced account through the month of May, 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. 51802,
Application of Southwestern Public Service Company for the Authority to
Change Rates

Expense Summary Sheet
Through May 2021

	<u>Previous Total</u>	<u>May</u>	<u>Cumulative Total</u>
Herrera Law & Associates, PLLC			
Attorney Fees	\$54,599.50	\$22,011.50	\$76,611.00
Expenses:			
Copy Expense			
Postage Expense			
FedEx Expense			
Fax Expense			
Court Fees			
Delivery Expense			
Research	\$17.55	\$709.80	\$727.35
Outside Copies			
Court Reporter/Transcript			
Travel-Airfare			
Travel Car/Gas/Parking			
Travel – Mileage			
Travel – Hotel			
Norwood Energy Consulting	\$9,790.00	\$5,940.00	\$15,730.00
ReSolved Energy Consulting	\$3,132.00	\$3,096.00	\$6,228.00
Garrett Group, Inc.	\$11,050.00	\$20,125.00	\$31,175.00
Resolve Utility Consulting	\$2,650.00		\$2,650.00
Total	\$81,239.05	\$51,882.30	\$133,121.35
Amount received			<u>(\$44,809.55)</u>
Balance			\$68,186.80

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

June 4, 2021

Invoice submitted to:

Alliance of Xcel Municipalities
c/o Bryan McWilliams, City
Attorney
City of Amarillo
601 S. Buchanan, Ste. 207
Amarillo, TX

In Reference To:

Application of Southwestern Public
Service Company for Authority to
Change Rates
PUC Docket No. 51802
 Acct No. 813

STATEMENT FOR PROFESSIONAL SERVICES

Legal Fees:

		<u>Hrs/Rate</u>	<u>Amount</u>
05/04/21	Brennan Foley - Review RFI responses re: generation issues	1.00 350.00/hr	350.00
	Mariann Wood - Reviewed filings on PUC Interchange and updated case file; Updated discovery spreadsheet	0.20 145.00/hr	29.00
05/05/21	Brennan Foley - Review order requesting briefing	0.30 350.00/hr	105.00
	Mariann Wood - Reviewed filings on PUC Interchange and updated case file; Updated discovery spreadsheet	0.30 145.00/hr	43.50

Alliance of Xcel Municipalities

Page 2

		<u>Hrs/Rate</u>	<u>Amount</u>
05/06/21	Alfred R. Herrera - Review SPS responses to AXM RFIs - Various Topics [AXM 1st RFIs-Purch. Pwr, Trans. Cap Adds, Distrbn Cap Adds, Pwr Plant Adds]	1.70 485.00/hr	824.50
	Alfred R. Herrera - Review SPS responses to AXM RFIs - Various Topics [AXM 2nd RFIs-[Payroll, Incent Comp, OPEBs, Reg Assets/Liabs, ADIT, Plant Adds, FIT]	1.90 485.00/hr	921.50
	Alfred R. Herrera - Review SPS responses to AXM RFIs - Various Topics [AXM 3rd RFIs-[Gen Statn Cap Factors, Peak Demand, Outages, SPP bid prices, Tolc savings estimates]	1.40 485.00/hr	679.00
	Brennan Foley - Review draft preliminary order and monitor open meeting re: same	0.40 350.00/hr	140.00
	Mariann Wood - Reviewed filings on PUC Interchange and updated case file	0.20 145.00/hr	29.00
05/07/21	Brennan Foley - Conduct research re: order requesting briefing on resiliency service tariff	5.10 350.00/hr	1,785.00
	Sergio E. Herrera - Drafted memo RE Commission's Order Requesting Briefing	1.80 250.00/hr	450.00
	Sergio E. Herrera - Conducted research RE: Commission's Order Requesting Briefing	2.50 250.00/hr	625.00
	Mariann Wood - Reviewed filings on PUC Interchange and updated case file	0.10 145.00/hr	14.50
05/08/21	Brennan Foley - Conduct research re: order requesting briefing on resiliency service tariff	2.50 350.00/hr	875.00
05/09/21	Brennan Foley - Draft response to order requesting briefing on resiliency service tariff	1.00 350.00/hr	350.00
	Mariann Wood - Reviewed filings on PUC Interchange and updated case file	0.10 145.00/hr	14.50

Alliance of Xcel Municipalities

Page 3

		<u>Hrs/Rate</u>	<u>Amount</u>
05/10/21	Brennan Foley - Draft response to order requesting briefing on resiliency service tariff	1.00 350.00/hr	350.00
	Mariann Wood - Reviewed filings on PUC Interchange and updated case file; Updated discovery spreadsheet	0.30 145.00/hr	43.50
05/11/21	Brennan Foley - Draft response to order requesting briefing on resiliency service tariff	3.40 350.00/hr	1,190.00
05/12/21	Brennan Foley - Draft response to order requesting briefing on resiliency service tariff	10.00 350.00/hr	3,500.00
	Mariann Wood - Reviewed filings on PUC Interchange and updated case file; Updated discovery spreadsheet	0.20 145.00/hr	29.00
05/13/21	Brennan Foley - Conduct research and draft response to order requesting briefing on resiliency service tariff	2.50 350.00/hr	875.00
	Mariann Wood - Reviewed filings on PUC Interchange and updated case file; Updated discovery spreadsheet	0.50 145.00/hr	72.50
05/17/21	Alfred R. Herrera - Review and revise draft initial brief in response to PUC Preliminary Order regarding SPS's proposed resiliency tariff	2.60 485.00/hr	1,261.00
05/18/21	Brennan Foley - Revise AXM's Initial Brief in response to Order Requesting Briefing re: Resiliency Service Tariff	2.00 350.00/hr	700.00
	Mariann Wood - Reviewed filings on PUC Interchange and updated case file	0.30 145.00/hr	43.50
05/19/21	Mariann Wood - Reviewed filings on PUC Interchange and updated case file; Updated discovery spreadsheet	0.90 145.00/hr	130.50
	Leslie Lindsey - Prepare, format , file and serve on all parties AXM's Initial Brief	1.30 145.00/hr	188.50

Alliance of Xcel Municipalities

Page 4

		<u>Hrs/Rate</u>	<u>Amount</u>
05/19/21	Leslie Lindsey - Prepare, format, file and serve on all parties AXM's 4th Set of RFIs to SPS	0.50 145.00/hr	72.50
05/20/21	Mariann Wood - Reviewed filings on PUC Interchange and updated case file	0.40 145.00/hr	58.00
05/21/21	Mariann Wood - Reviewed filings on PUC Interchange and updated case file	0.10 145.00/hr	14.50
05/22/21	Mariann Wood - Reviewed filings on PUC Interchange and updated case file; Updated discovery spreadsheet	0.10 145.00/hr	14.50
05/24/21	Brennan Foley - Review RFIs re: payroll and incentive compensation	0.30 350.00/hr	105.00
05/25/21	Brennan Foley - Review parties' initial briefs re: order requesting briefing on resiliency tariff and draft reply brief	1.30 350.00/hr	455.00
05/26/21	Brennan Foley - Draft reply brief re: order requesting briefing on resiliency tariff	2.00 350.00/hr	700.00
	Mariann Wood - Reviewed filings on PUC Interchange and updated case file; Updated discovery spreadsheet	1.00 145.00/hr	145.00
05/27/21	Brennan Foley - Draft reply brief re: order requesting briefing on resiliency tariff	2.60 350.00/hr	910.00
	Sergio E. Herrera - Reviewed updated discovery spreadsheet and responses re AXM, TIEC, Staff	1.10 250.00/hr	275.00
05/28/21	Brennan Foley - Draft reply brief re: order requesting briefing on resiliency tariff	1.20 350.00/hr	420.00
05/29/21	Brennan Foley - Draft reply brief re: order requesting briefing on resiliency tariff	2.00 350.00/hr	700.00
05/30/21	Alfred R. Herrera - Review and revise brief re: PUC's Prelim. Order issues	3.30 485.00/hr	1,600.50

Alliance of Xcel Municipalities

Page 5

		<u>Hrs/Rate</u>	<u>Amount</u>
05/30/21	Mariann Wood - Reviewed filings on PUC Interchange and updated case file; Updated discovery spreadsheet	0.40 145.00/hr	58.00
05/31/21	Alfred R. Herrera - Review and revise close-to-final draft of brief re: PUC's Prelim. Order issues	0.70 485.00/hr	339.50
	Brennan Foley - Revise reply brief re: order requesting briefing on resiliency tariff	1.50 350.00/hr	525.00
Total Legal Fees:		64.00	\$22,011.50
Expenses :			
05/01/21	Consultant Invoice - Norwood Energy Consulting, LLC Inv #SPSRate MAY21		5,940.00
	Consultant Invoice - ReSolved Energy Consulting, LLC Inv #4781		3,096.00
	Research on Westlaw for the month of May 2021		709.80
	Consultant Invoice - Garrett Group, Inc.		20,125.00
Total expenses:			\$29,870.80
TOTAL AMOUNT OF THIS BILL:			\$51,882.30
Previous balance			\$36,429.50
BALANCE DUE			\$88,311.80

Norwood Energy Consulting, L.L.C.

P. O. Box 30197
Austin, Texas 78755-3197
scott@scottnorwood.com
(512) 297-1889

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

813

Date: 5-31-21
Tax ID #: 26-2374359
Invoice#: SPSRate MAY21

Re: SPS Base Rate Case Analysis - PUC Docket No. 51802

Statement for professional services rendered 5-1-21 through 5-31-21

5-06-21	A, B, 2, 5, 12 – Reviewed RFIs and testimony	4.0 hrs
5-12-21	A, B, D, 2, 5, 12 – Reviewed RFIs and testimony; drafted RFIs	5.0 hrs
5-14-21	A, B, D, 2, 4 - Reviewed SPS's testimony and RFIs responses	4.5 hrs
5-21-21	A, B, D, 2, 4 – Review and analysis of SPS's RFI responses	5.0 hrs
5-27-21	A, B, D, 2, 5– Reviewed RFIs; analysis and drafted RFIs	5.5 hrs
5-28-21	B, D, 2, 5 – Analysis of SPS RFI responses and testimony	<u>3.0 hrs</u>

Total hours: 27.0 hrs

Total due: 27.0 hours at \$220 per hour = \$5,940

Thank you for the opportunity to assist with this project.

PUC Docket 51802
AXM Work Codes

Substantive Issue Codes

- 1 General overview of rate-filing package/testimonies
- 2 Generation, Transmission and Distribution
- 3 Hale Wind Facility
- 4 Tolk Plant
- 5 Purchased Power
- 6 Accounting and Taxes
- 7 Depreciation
- 8 Cost of Capital
- 9 Vegetaion Management
- 10 Affiliate Expenses
- 11 Wholesale Sales
- 12 SPP Issues
- 13 Off-System Sales
- 14 Rate Case Expenses
- 15 Cost Allocation/Rate Design

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
- F Settlement
- G Hearing on the Merits
- H Exceptions and Reply to Exceptions
- J Motions and Reply to Motions for Rehearing
- K Appeals of PUCT Final Order

ReSolved Energy Consulting, LLC

Austin, TX 78759

Invoice

DATE	INVOICE NUMBER
6/2/2021	4781

BILL TO

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


PROJECT

HL SPS RC 51802

DESCRIPTION	HOURS	RATE	AMOUNT
Consulting (Nalepa)	7.8	270.00	2,106.00
Consulting (Cromleigh)	5.5	180.00	990.00
Total Labor			3,096.00
Work Completed thru - May 31, 2021		TOTAL DUE	\$3,096.00

Monthly Recap

Karl Nalepa

Date	Task	Hours
May 3, 2021	Work on analysis.	0.80
May 5, 2021	Review responses to discovery.	0.70
May 13, 2021	Respond to B. Foley briefing questions. Review responses to discovery.	0.80
May 14, 2021	Work on analysis.	1.00
May 18, 2021	Review responses to discovery.	0.50
May 19, 2021	Review initial briefs on proposed resiliency service tariff.	0.70
May 20, 2021	Review responses to discovery.	0.30
May 24, 2021	Work on analysis.	0.70
May 26, 2021	Work on discovery.	1.00
May 28, 2021	Review discovery. Work on discovery.	0.80
May 29, 2021	Respond to B. Foley question regarding reliability standards. Research Commission rules.	0.50

7.80

Monthly Recap**Erin Cromleigh**

Date	Task	Hours
<i>May 20, 2021</i>	Review cost of service model.	2.30
<i>May 21, 2021</i>	Review cost of service model.	3.20
		5.50

WESTLAW Research

MAY 2021

Account #	Research Time	X \$65.00/hr.	+ Excluded Charges	Total
813	10.92	X \$65.00		\$709.80
■	■	X \$65.00		■

GARRETT GROUP CONSULTING, INC.
4028 OAKDALE FARM CIRCLE
EDMOND, OK 73013

TELEPHONE (405) 239-2226

E-MAIL: MGARRETT@GARRETTGROUPLLC.COM

June 4, 2021

Alfred R. Herrera
816 Congress Ave, Suite 950
Austin, Texas 78701

813

RE: SPS 2021 Rate Case; Docket No. 51802

Dear Freddie:

Our invoice for professional services for May 2021 in connection with the above-referenced case follows:

I. Professional Services:

A. Mark Garrett, JD, CPA — 37.5 hours at \$250.00 per hour (Details in Attachment A)	\$9,375.00
B. Ed Farrar, CPA — 57.0 hours at \$150.00 per hour (Details in Attachment B)	\$8,550.00
C. Heather Garrett, JD, CPA - 11.0 hours at \$200.00 per hour (Details in Attachment C)	\$2,200.00

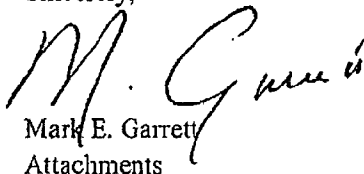
II. Expenses:

Office Expenses	<u>N/C</u>
-----------------	------------

III. Total Invoice:	<u><u>\$20,125.00</u></u>
----------------------------	---------------------------

We appreciate the opportunity to work with you on this case. Please call me if you should have any questions.

Sincerely,


Mark E. Garrett
Attachments

Attachment A
Mark Garrett

Consulting Tasks for
SPS 2021 Rate Case; Docket No. 51802
Billing Period: May 2021

Date	Task	Hours
May		
7	Review exhibits and testimony;	4.5
10	Review exhibits and testimony;	4.0
11	Review exhibits and testimony;	2.5
14	Review exhibits and testimony;	8.0
17	Review exhibits and testimony; evaluate issues;	4.5
21	Review discovery responses;	4.0
24	Review discovery responses;	3.5
28	Review discovery response; perform analysis	6.5
	Total	37.5

Attachment B

Ed Farrar

Consulting Tasks for
SPS 2021 Rate Case; Docket No. 51802
Billing Period: May 2021

Date	Task	Hours
May		
5	Review exhibits and testimony;	3.0
7	Review exhibits and testimony;	3.0
12	Review resiliency tariff;	0.5
13	Download and review discovery responses;	3.0
14	Download and review discovery responses, perform analysis;	6.0
17	Download and review discovery responses;	2.0
18	Review exhibits and discovery responses on incentives;	4.0
20	Review incentive issues, perform analysis;	6.0
22	Review rate case issues;	1.5
23	Review testimony and exhibits on payroll issues, draft discovery;	7.0
24	Review discovery responses, perform analysis on payroll cost;	5.0
25	Review exhibits and work papers on storm damage;	1.0
26	Review exhibits and work papers;	6.0
27	Review exhibits and work papers;	1.0
29	Review testimony and exhibits;	2.0
30	Review testimony and exhibits;	6.0
	Total	57.0

Attachment C
Heather Garrett

Consulting Tasks for
SPS 2021 Rate Case; Docket No. 51802
Billing Period: May 2021

Date	Task	Hours
May		
17	Review testimony and exhibits;	1.0
18	Review testimony and exhibits;	2.5
20	Review discovery responses;	2.0
22	Review testimony and exhibits;	2.5
29	Review testimony and exhibits;	1.5
30	Review discovery;	1.5
	Total	11.0



July 7, 2021

Alliance of Xcel Municipalities
c/o Bryan McWilliams, City Attorney
City of Amarillo
601 S. Buchanan, Ste. 207
Amarillo, TX 79101

Re: *Application of Southwestern Public Service Company for Authority to Change Rates*
PUC Docket No. 51802
Account # 813

Dear Mr. McWilliams:

Enclosed is our invoice for services provided to the Alliance of Xcel Municipalities regarding the above referenced account through the month of June, 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

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

July 7, 2021

Invoice submitted to:

Alliance of Xcel Municipalities
c/o Bryan McWilliams, City
Attorney
City of Amarillo
601 S. Buchanan, Ste. 207
Amarillo, TX 79101

In Reference To:

Application of Southwestern Public
Service Company for Authority to
Change Rates
PUC Docket No. 51802
 Acct No. 813

STATEMENT FOR PROFESSIONAL SERVICES

Legal Fees:

		<u>Hrs/Rate</u>	<u>Amount</u>
06/01/21	Mariann Wood - Reviewed filings on PUC Interchange and updated case file	0.40 145.00/hr	58.00
	Mariann Wood - Updated discovery spreadsheet	0.40 145.00/hr	58.00
	Brennan Foley - Revise reply brief re: order requesting briefing on resiliency tariff	0.50 350.00/hr	175.00
	Brennan Foley - Review RFIs re: vegetation management	0.30 350.00/hr	105.00

Alliance of Xcel Municipalities

Page 2

		<u>Hrs/Rate</u>	<u>Amount</u>
06/01/21	Leslie Lindsey - Prepare, format, file and serve on all parties AXM Reply Brief	1.70 145.00/hr	246.50
	Leslie Lindsey - Prepare, format, file and serve on all parties AXM 's 5th Set of RFIs to SPS	0.50 145.00/hr	72.50
	Alfred R. Herrera - Review and revise close-to-final draft of brief re: PUC's Prelim. Order issues and research re: burden of proof re: similar/dissimilar rate classifications	1.60 485.00/hr	776.00
06/02/21	Alfred R. Herrera - Review SPS responses to discovery (multiple topics/issues)	2.90 485.00/hr	1,406.50
06/04/21	Brennan Foley - Review parties' reply briefs re: order requesting briefing on resiliency tariff issues	0.70 350.00/hr	245.00
06/06/21	Mariann Wood - Reviewed filings on PUC Interchange and updated case file	0.30 145.00/hr	43.50
	Mariann Wood - Updated discovery spreadsheet	0.30 145.00/hr	43.50
06/08/21	Mariann Wood - Reviewed filings on PUC Interchange and updated case file	0.20 145.00/hr	29.00
	Mariann Wood - Updated discovery spreadsheet	0.20 145.00/hr	29.00
	Leslie Lindsey - Prepare template for Response RFIs to Staff 1st set of RFIs to AXM	1.70 145.00/hr	246.50
06/09/21	Mariann Wood - Reviewed filings on PUC Interchange and updated case file	0.30 145.00/hr	43.50
	Mariann Wood - Updated discovery spreadsheet	0.40 145.00/hr	58.00

Alliance of Xcel Municipalities

Page 3

		<u>Hrs/Rate</u>	<u>Amount</u>
06/09/21	Leslie Lindsey - Prepare documents for ARH Affidavit regarding rate case expenses	0.60 145.00/hr	87.00
06/10/21	Mariann Wood - Reviewed filings on PUC Interchange and updated case file	0.40 145.00/hr	58.00
	Mariann Wood - Updated discovery spreadsheet	0.50 145.00/hr	72.50
06/14/21	Mariann Wood - Reviewed filings on PUC Interchange and updated case file	0.50 145.00/hr	72.50
	Mariann Wood - Updated discovery spreadsheet	0.50 145.00/hr	72.50
06/15/21	Mariann Wood - Reviewed filings on PUC Interchange and updated case file	0.10 145.00/hr	14.50
	Alfred R. Herrera - Review SPS responses to discovery (multiple topics/issues)	3.10 485.00/hr	1,503.50
06/16/21	Alfred R. Herrera - Continue review of SPS responses to discovery (multiple topics/issues)	2.60 485.00/hr	1,261.00
06/17/21	Mariann Wood - Reviewed filings on PUC Interchange and updated case file	0.30 145.00/hr	43.50
	Mariann Wood - Updated discovery spreadsheet	0.30 145.00/hr	43.50
	Leslie Lindsey - Prepare, format, file and serve on all parties AXM's 6th Set of RFIs	0.40 145.00/hr	58.00
06/18/21	Brennan Foley - Review SPS's testimony and schedules and prepare RFIs re: depreciation	1.50 350.00/hr	525.00
	Leslie Lindsey - Prepare, format, file and serve AXM's protective orders	0.40 145.00/hr	58.00

Alliance of Xcel Municipalities

Page 4

		<u>Hrs/Rate</u>	<u>Amount</u>
06/18/21	Leslie Lindsey - Prepare, format, file and serve on all parties AXM's 7th Set of RFIs to SPS	0.50 145.00/hr	72.50
06/19/21	Brennan Foley - Prepare RFIs re: incentive comp/	0.30 350.00/hr	105.00
06/20/21	Mariann Wood - Reviewed filings on PUC Interchange and updated case file	0.90 145.00/hr	130.50
06/22/21	Alfred R. Herrera - Review D. Hudson Testimony - overview of SOI	2.10 485.00/hr	1,018.50
06/23/21	Mariann Wood - Reviewed filings on PUC Interchange and updated case file	0.50 145.00/hr	72.50
	Mariann Wood - Updated discovery spreadsheet	0.40 145.00/hr	58.00
	Alfred R. Herrera - Review W. Grant Testimony - capital investments (Wind Project)	1.10 485.00/hr	533.50
	Alfred R. Herrera - Review W. Grant Testimony - effect of LP&L	0.80 485.00/hr	388.00
	Alfred R. Herrera - Review W. Grant Testimony - regulatory asset for COVID effects	1.00 485.00/hr	485.00
06/24/21	Brennan Foley - Monitor open meeting re: order requesting briefing/supp. preliminary order	0.30 350.00/hr	105.00
	Alfred R. Herrera - Review W. Grant Testimony - capital investments (Tolk, Harrington, Plant X 3)	1.50 485.00/hr	727.50
	Alfred R. Herrera - Overview of P. L. Martin Testimony - Cost of Capital - Cap Structure	2.60 485.00/hr	1,261.00
	Alfred R. Herrera - Overview of T Shipman Testimony - Cost of Capital - Credit Metrics	2.80 485.00/hr	1,358.00

Alliance of Xcel Municipalities

Page 5

		<u>Hrs/Rate</u>	<u>Amount</u>
06/27/21	Mariann Wood - Reviewed filings on PUC Interchange and updated case file	0.10 145.00/hr	14.50
	Mariann Wood - Updated discovery spreadsheet	0.30 145.00/hr	43.50
06/28/21	Mariann Wood - Reviewed filings on PUC Interchange and updated case file	0.30 145.00/hr	43.50
	Mariann Wood - Updated discovery spreadsheet	0.40 145.00/hr	58.00
	Brennan Foley - Prepare response to Staff RFIs; call M. Lander re: extension	1.50 350.00/hr	525.00
	Leslie Lindsey - Prepare AXM's Response to Staff's 1st Set of RFIs	0.50 145.00/hr	72.50
06/30/21	Mariann Wood - Reviewed filings on PUC Interchange and updated case file	0.30 145.00/hr	43.50
	Total Legal Fees:	41.80	\$14,620.50
	Expenses :		
05/01/21	Consultant Invoice - Resolve Utility Consulting		4,450.00
06/01/21	Consultant Invoice - Norwood Energy Consulting, LLC Inv # SPSRate JUN21		9,130.00
	Research on Westlaw for the month of June 2021		198.25
	Consultant Invoice - ReSolved Energy Consulting, LLC Inf #4815		1,836.00
	Consultant Invoice - Garrett Group, Inc.		14,925.00
	Total expenses:		\$30,539.25

Alliance of Xcel Municipalities

Page 6

Amount

TOTAL AMOUNT OF THIS BILL:

\$45,159.75

Previous balance

\$88,311.80

6/29/2021 Payment - Thank You. Check No. 446570

(\$88,311.80)

Total payments and adjustments

(\$88,311.80)

BALANCE DUE

\$45,159.75



INVOICE

Resolve Utility Consulting PLLC
101 Park Avenue
Suite 1125
Oklahoma City, Oklahoma 73102
(405) 249-1050

Bill To
Herrera Law & Associates, PLLC
4400 Medical Parkway
Austin, TX 78701

Invoice# INV-000445
Project Name SPS Rate Case, Docket
No. 51802

Task & Date	Hours	Rate	Amount
Review testimony, schedules, and exhibits and conduct analyses 05/03/21	3.75	200.00	750.00
Review application, testimony, schedules, exhibits, and workpapers 05/06/21	3.00	200.00	600.00
Review application, testimony, schedules, exhibits, and workpapers 05/11/21	3.25	200.00	650.00
Review application, testimony, schedules, exhibits, and workpapers 05/14/21	2.00	200.00	400.00
Review application, testimony, schedules, exhibits, and workpapers 05/18/21	1.50	200.00	300.00
Review application, testimony, schedules, exhibits, and workpapers 05/20/21	2.25	200.00	450.00

EXHIBIT B
65 of 101

Task & Date	Hours	Rate	Amount
Review application, testimony, schedules, exhibits, and workpapers 05/26/21	3.00	200.00	600.00
Review application, testimony, schedules, exhibits, and workpapers 05/31/21	3.50	200.00	700.00
Total Hours 22.25		Total	\$4,450.00
		Balance Due	\$4,450.00

Norwood Energy Consulting, L.L.C.

P. O. Box 30197
Austin, Texas 78755-3197
scott@scottnorwood.com
(512) 297-1889

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



Date: 7-1-21
Tax ID #: 26-2374359
Invoice#: SPSRate JUN21

Re: SPS Base Rate Case Analysis - PUC Docket No. 51802

Statement for professional services rendered 6-1-21 through 6-30-21

6-11-21	A, B, 2, 5 - Reviewed RFIs and testimony	6.5 hrs
6-16-21	A, B, 2, 5 - Reviewed RFIs and testimony	6.0 hrs
6-17-21	A, B, 2, 5 - Reviewed RFI responses; analyzed issues	4.5 hrs
6-22-21	A, B, 2, 3, 5 - Review and analysis of RFI responses	5.0 hrs
6-28-21	A, B, D, 2, 5- Reviewed and analysis of issues	7.0 hrs
6-29-21	A, B, 2, 5- Reviewed RFIs; drafted follow-up RFIs	6.5 hrs
6-30-21	B, D, 2, 12 - Analysis of RFI responses; drafted RFIs	<u>6.0 hrs</u>

Total hours: 41.5 hrs

Total due: 41.5 hours at \$220 per hour = \$9,130 ✓

Thank you for the opportunity to assist with this project.

PUC Docket 51802

AXM Work Codes**Substantive Issue Codes**

- 1 General overview of rate-filing package/testimonies
- 2 Generation, Transmission and Distribution
- 3 Hale Wind Facility
- 4 Tolk Plant
- 5 Purchased Power
- 6 Accounting and Taxes
- 7 Depreciation
- 8 Cost of Capital
- 9 Vegetaion Management
- 10 Affiliate Expenses
- 11 Wholesale Sales
- 12 SPP Issues
- 13 Off-System Sales
- 14 Rate Case Expenses
- 15 Cost Allocation/Rate Design

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
- F Settlement
- G Hearing on the Merits
- H Exceptions and Reply to Exceptions
- J Motions and Reply to Motions for Rehearing
- K Appeals of PUCT Final Order

WESTLAW Research

JUNE 2021

Account #	Research Time	X \$65.00/hr.	+ Excluded Charges	Total
■	■	X \$65.00		■
813	3.05	X \$65.00		\$198.25
■	■	X \$65.00		■

Invoice**ReSolved Energy Consulting, LLC /**

11044 Research Blvd, A-420

Austin, TX 78759

DATE	INVOICE NUMBER
7/8/2021	4815

BILL TO

Herrera Law & Associates, PLLC

Alfred Herrera

4400 Medical Parkway

Austin, Texas 78756

PROJECT

HL SPS RC 51802

DESCRIPTION	HOURS	RATE	AMOUNT
Consulting (Nalepa)	6.8	270.00	1,836.00
Work Completed thru - June 30, 2021		TOTAL DUE	\$1,836.00

Monthly Recap

Karl Nalepa

Date	Task	Hours
June 1, 2021	Review discovery.	0.30
June 2, 2021	Review briefs in response to briefing order.	1.00
June 8, 2021	Review discovery.	0.50
June 9, 2021	Review filing and work on analysis of issues.	1.00
June 17, 2021	Review responses to discovery.	0.80
June 22, 2021	Work on analysis of issues.	1.20
June 23, 2021	Work on analysis of issues.	0.80
June 24, 2021	Review Commissioners memo. Review discovery.	0.70
June 29, 2021	Review responses to discovery.	0.20
June 30, 2021	Compile and execute affidavit on billing rates. Send to B. Foley for review.	0.30
		6.80

GARRETT GROUP CONSULTING, INC.
4028 OAKDALE FARM CIRCLE
EDMOND, OK 73013

TELEPHONE (405) 239-2226

E-MAIL: MGARRETT@GARRETTGROUPLLC.COM

July 8, 2021

Alfred R. Herrera
816 Congress Ave, Suite 950
Austin, Texas 78701

813

RE: SPS 2021 Rate Case; Docket No. 51802

Dear Freddie:

Our invoice for professional services for June 2021 in connection with the above-referenced case follows:

I. Professional Services:

A. Mark Garrett, JD, CPA —	36.0 hours at \$250.00 per hour	\$9,000.00
(Details in Attachment A)		
B. Ed Farrar, CPA —	39.5 hours at \$150.00 per hour	\$5,925.00
(Details in Attachment B)		

II. Expenses:

Office Expenses

N/C

III. Total Invoice:

\$14,925.00

We appreciate the opportunity to work with you on this case. Please call me if you should have any questions.

Sincerely,

M. Garrett

Mark E. Garrett
Attachments

Attachment A
Mark Garrett

Consulting Tasks for
SPS 2021 Rate Case; Docket No. 51802
Billing Period: June 2021

Date	Task	Hours
June		
1	Review exhibits and testimony;	2.0
3	Review exhibits and testimony;	4.5
4	Review exhibits and testimony;	3.5
9	Review exhibits and testimony; evaluate issues;	4.0
10	Continue review of discovery responses; perform analysis	3.5
14	Review discovery responses;	2.0
17	Review discovery responses; perform analysis	3.0
18	Review exhibits and testimony; perform analysis	2.0
22	Review discovery responses;	1.0
25	Review discovery responses; perform analysis	3.0
26	Perform analysis; outline testimony;	4.0
30	Perform analysis; outline testimony;	3.5
	Total	36.0