

**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*  
*Implement a Net Surcharge*  
*Associated with Docket No. 49831*  
**PUC Docket No. 51644**  
Acct #810

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**STATEMENT FOR PROFESSIONAL SERVICES**

**Legal Fees:**

		<u>Hrs/Rate</u>	<u>Amount</u>
06/03/21	Brennan Foley - Review amended proposed order	0.30 350.00/hr	105.00
06/04/21	Brennan Foley - Review SPS's proposed corrections to amended proposed order and discuss with G. Adkins	0.30 350.00/hr	105.00
06/06/21	Mariann Wood - Reviewed filings on PUC Interchange and updated case file	0.10 145.00/hr	14.50

*Alliance of Xcel Municipalities*

Page 2

		<u>Hrs/Rate</u>	<u>Amount</u>
06/06/21	Mariann Wood - Updated discovery spreadsheet	0.10 145.00/hr	14.50
06/11/21	Brennan Foley - Monitor Open Meeting re: final order	0.30 350.00/hr	105.00
06/14/21	Mariann Wood - Reviewed filings on PUC Interchange and updated case file	0.10 145.00/hr	14.50
06/27/21	Mariann Wood - Reviewed filings on PUC Interchange and updated case file	0.10 145.00/hr	14.50
<b>Total Legal Fees:</b>		<b>1.30</b>	<b>\$373.00</b>
<b>Previous balance</b>			<b>\$326.00</b>
6/21/2021	Payment - Thank You. Check No. 446334		(\$224.50)
6/29/2021	Payment - Thank You. Check No. 446570		(\$101.50)
<b>Total payments and adjustments</b>			<b>(\$326.00)</b>
<b>BALANCE DUE</b>			<b>\$373.00</b>

**Substantive Issue Codes**

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

**Phase of Case Codes**

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

**AXM'S Aggregated Time By Substantive Issue and Phase of Case**

<b>Substantive Issue Codes</b>		<b>TOTAL</b>
	Overview (rate-filing package/testimonies/pleadings/briefs/parties' discovery)	
<b>1</b>	(including 45-Day Update)	202.75
<b>2</b>	Generation, Transmission and Distribution/Other Rate Base	153.3
<b>3</b>	Purchased Power	36.1
<b>4</b>	Accounting and Taxes	334.7
<b>5</b>	Depreciation	144.2
<b>6</b>	Cost of Capital	65.3
<b>7</b>	Vegetation Management	0.1
<b>8</b>	Affiliate Expenses	22.9
<b>9</b>	Wholesale Sales	1.6
<b>10</b>	SPP Issues	3.5
<b>11</b>	Rate Case Expenses	29.9
<b>12</b>	Cost Allocation/Rate Design	41.4
<b>13</b>	Fuel Factors	3.8
<b>Phase of Case Codes</b>		
<b>A</b>	Initial Review of Application and Schedules	357
<b>B</b>	Discovery	301.1
<b>C</b>	Procedural Issues	62.9
<b>D</b>	Research/Collation of Analysis	95.7
<b>E</b>	Preparation of Testimony/Evidence	46.3
<b>F</b>	Settlement	0
<b>G</b>	Review testimony	114.7
<b>H</b>	Hearing on the Merits	0
<b>I</b>	Preparation of Briefs/Reply Briefs	55.4
<b>J</b>	Exceptions and Reply to Exceptions	0
<b>K</b>	Motions and Reply to Motions for Rehearing	0
<b>L</b>	Open Meeting	0
<b>M</b>	Appeals of PUCT Final Order	0
<b>N</b>	Client Consultation	6.5

Docket	Date	Description of Activity	Time	Issue Code	Phase of Case	Billing Rate
51802	1/28/2021	Attend presentation by SPS re: preview of rate filing	0.6	1	A	\$ 485.00
51802	2/8/2021	Various communications with AXM cites re: action to take regarding SPS's new general rate case	1.10	1	N	\$ 485.00
51802	2/9/2021	Preliminary review of application	2.40	1	A	\$ 485.00
51802	2/10/2021	Continued preliminary review of application	2.60	1	A	\$ 485.00
51802	2/11/2021	Review and revise suspension and denial resolutions for AXM city action on SPS's SOI	2.40	1	N	\$ 485.00
51802	2/11/2021	Continued preliminary review of application (cost of capital)	3.10	1	A	\$ 485.00
51802	2/11/2021	Review recent credit-rating agency reports re: Xcel and similar utilities	2.70	6	D	\$ 485.00
51802	2/12/2021	Various communications re: council action (suspend vs. deny)	1.60	1	N	\$ 485.00
51802	2/15/2021	Continued preliminary review of application (cost of capital)	3.10	6	A	\$ 485.00
51802	2/16/2021	Continued preliminary review of application (cost of capital)	3.60	6	A	\$ 485.00
51802	2/17/2021	Continued preliminary review of application (cost of capital)	2.40	6	A	\$ 485.00
51802	2/18/2021	Continued preliminary review of application (cost of capital)	2.30	6	A	\$ 485.00
51802	2/19/2021	Continued preliminary review of application (cost of capital)	3.20	6	A	\$ 485.00
51802	2/22/2021	Review credit-rating reports re: Xcel/SPS	1.20	6	D	\$ 485.00
51802	2/25/2021	Review OPUC's 1st RFIs to SPS	0.80	1	B	\$ 485.00
51802	3/3/2021	Review of application (capital additions witnesses)	2.10	2	A	\$ 485.00
51802	3/4/2021	Continued review of application (capital additions witnesses)	1.70	2	A	\$ 485.00
51802	3/10/2021	Continued preliminary review of application (capital additions witnesses)	2.70	2	A	\$ 485.00
51802	3/18/2021	Various communications w/AXM cities re: action on SPS's application and next steps	1.40	1	N	\$ 485.00
51802	4/12/2021	Review SPS's response to Staff 2nd RFI (Transmission/substation capital additons)	4.20	2	B	\$ 485.00
51802	4/13/2021	Review responses to various RFIs	2.20	2	B	\$ 485.00
51802	4/19/2021	Prepare for and atend PHC and post-PHC discussions re: schedule	2.60	1	C	\$ 485.00
51802	4/19/2021	Review and revise list of issues	0.50	1	C	\$ 485.00
51802	4/20/2021	Review SPS responses to OPUC 4th RFI (T&D Cap Addtns)	0.40	2	B	\$ 485.00
51802	4/20/2021	Review SPS responses to OPUC 4th RFI (Qual of Svc, Effect of Wind Energy on Cost, Water-Level Concerns, and Wage Increases)	0.40	4	B	\$ 485.00
51802	4/20/2021	Review SPS responses to OPUC 4th RFI (Revenue from LP&L)	0.30	9	B	\$ 485.00

51802	5/6/2021	Review SPS responses to AXM RFIs - Various Topics [AXM 1st RFIs-Purch. Pwr]	0.70	3	B	\$ 485.00
51802	5/6/2021	Review SPS responses to AXM RFIs - Various Topics [AXM 1st RFIs-Trans. Cap Adds, Distrbn Cap Adds, Pwr Plant Adds]	1.00	2	B	\$ 485.00
51802	5/6/2021	Review SPS responses to AXM RFIs - Various Topics [AXM 2nd RFIs-[Payroll, Incent Comp, OPEBs, Reg Assets/Liabs, ADIT, Plant Adds, FIT]	1.90	4	B	\$ 485.00
51802	5/6/2021	Review SPS responses to AXM RFIs - Various Topics [AXM 3rd RFIs-[Gen Statn Cap Factors; Outages; Tolk savings]	1.00	2	B	\$ 485.00
51802	5/6/2021	Review SPS responses to AXM RFIs - Various Topics [AXM 3rd RFIs-[SPP bid prices]	0.40	10	B	\$ 485.00
51802	5/17/2021	Review and revise draft initial brief in response to PUC Preliminary Order regarding SPS's proposed resiliency tariff.	1.70	2	I	\$ 485.00
51802	5/17/2021	Review and revise draft initial brief in response to PUC Preliminary Order regarding SPS's proposed resiliency tariff.	0.90	12	I	\$ 485.00
51802	5/30/2021	Review and revise brief re: PUC's Prelim. Order issues	3.30	1	I	\$ 485.00
51802	5/31/2021	Review and revise close-to-final draft of brief re: PUC's Prelim. Order issues	0.70	1	I	\$ 485.00
51802	6/1/2021	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	1	I	\$ 485.00
51802	6/2/2021	Review SPS responses to discovery (multiple topics/issues)	2.90	12	B	\$ 485.00
51802	6/15/2021	Review SPS responses to discovery (multiple topics/issues)	3.10	12	B	\$ 485.00
51802	6/16/2021	Continue review of SPS responses to discovery (multiple topics/issues)	2.60	1	B	\$ 485.00
51802	6/22/2021	Review D. Hudson Testimony - overview of SOI	2.10	1	A	\$ 485.00
51802	6/23/2021	Review W. Grant Testimony - capital investments (Wind Project)	1.10	1	A	\$ 485.00
51802	6/23/2021	Review W. Grant Testimony - effect of LP&L	0.80	1	A	\$ 485.00
51802	6/23/2021	Review W. Grant Testimony - regulatory asset for COVID effects	1.00	1	A	\$ 485.00
51802	6/24/2021	Review W. Grant Testimony - capital investments (Tolk, Harrington, Plant X 3)	1.50	2	A	\$ 485.00
51802	6/24/2021	Overview of P. L. Martin Testimony - Cost of Capital - Cap Structure	2.60	6	A	\$ 485.00
51802	6/24/2021	Overview of T Shipman Testimony - Cost of Capital - Credit Metrics	2.80	6	A	\$ 485.00
51802	7/2/2021	Review SPS's CA/RD testimony and schedules and assess impact on the customer classes	3.20	12	I	\$ 485.00
51802	7/6/2021	Adjustment	1.20	6	G	\$ 485.00
51802	7/7/2021	Overview Dylan D'Ascendis Direct - Cost of Capital	2.60	6	G	\$ 485.00

51802	7/12/2021	Identify areas for discovery and draft RFIs re: Jess Totten Direct - Cost of Capital - Quality of Service ROE Adjustment	1.40	6	G	\$ 485.00
51802	7/12/2021	Identify areas of discovery and draft RFIs re: Richard Starkweather Direct - Quality of Management/Service	2.40	6	G	\$ 485.00
51802	7/12/2021	Continue review of Dylan D'Ascendis Direct - Cost of Capital	1.60	6	G	\$ 485.00
51802	7/13/2021	Draft discovery re: J. Totten direct testimony re: Q of Svc ROE Adjustment	4.10	6	G	\$ 485.00
51802	7/15/2021	Draft discovery re: R. Starkweather direct testimony re: Q of Svc ROE Adjustment	3.70	6	G	\$ 485.00
51802	7/21/2021	Review responses to discovery: OPUC's 1st, 2d, 3rd, 4th RFIs	1.90	1	B	\$ 485.00
51802	7/21/2021	Review responses to discovery: TIEC's 2nd RFIs (ROR/ROE)	4.20	6	B	\$ 485.00
51802	7/22/2021	Review responses to discovery: OPUC's 5th, 6th, 7th, 8th, 9th RFIs	3.10	1	B	\$ 485.00
51802	7/22/2021	Continue to review responses to discovery: TIEC's 2nd RFIs (ROR/ROE)	4.20	6	B	\$ 485.00
51802	7/23/2021	Review responses to discovery: OPUC's 10th, 11th, 12th, 13th, 14th, 15th RFIs	2.90	1	B	\$ 485.00
51802	7/23/2021	Review OPUC's 18th, 19th, 20th RFIs	1.10	1	B	\$ 485.00
51802	7/23/2021	Review Staff's RFIs Sets 1st - 7th	2.10	1	B	\$ 485.00
51802	7/23/2021	Rule	2.10	11	D	\$ 485.00
51802	7/30/2021	Review and revise motion to compel re: AXM RFIs Nos. 10-12 thru 10-22	2.30	1	B	\$ 485.00

	Docket	Date	Description of Activity	Time	Issue Code	Phase of Case	Billing Rate
BJF	51802	1/28/21	Participate in conference call re: overview of upcoming base rate case	0.60	1	A	\$350.00
BJF	51802	2/8/21	Review SOI, including direct testimony and schedules	1.50	1	A	\$350.00
BJF	51802	2/9/21	Review SOI, including direct testimony and schedules	3.00	1	A	\$350.00
BJF	51802	2/10/21	Review application and draft suspension and denial resolutions and AISs	2.70	1	A	\$350.00
BJF	51802	2/10/21	Review application and draft suspension and denial resolutions and AISs	2.60	1	C	\$350.00
BJF	51802	2/11/21	Revise suspension and denial resolutions and AISs	0.50	1	C	\$350.00
BJF	51802	2/12/21	Review application, direct testimony and supporting schedules and conduct relevant research re: generation issues	1.25	2	A	\$350.00
BJF	51802	2/12/21	Review application, direct testimony and supporting schedules and conduct relevant research re: generation issues	1.25	2	D	\$350.00
BJF	51802	2/17/21	Review application, direct testimony and supporting schedules and conduct relevant research re: generation issues (2.5)	1.25	2	A	\$350.00
BJF	51802	2/17/21	Review application, direct testimony and supporting schedules and conduct relevant research re: generation issues (2.5)	1.25	2	D	\$350.00
BJF	51802	2/17/21	Review application, direct testimony and supporting schedules and conduct relevant research re: cost of capital (1.0)	0.50	6	A	\$350.00
BJF	51802	2/17/21	Review application, direct testimony and supporting schedules and conduct relevant research re: cost of capital (1.0)	0.50	6	D	\$350.00
BJF	51802	2/18/21	Review application, direct testimony and supporting schedules and conduct relevant research re: cost of capital	0.90	6	A	\$350.00
BJF	51802	2/18/21	Review application, direct testimony and supporting schedules and conduct relevant research re: cost of capital	0.90	6	D	\$350.00
BJF	51802	2/19/21	Review application, direct testimony and supporting schedules and conduct relevant research re: cost of capital (1.0)	0.50	6	A	\$350.00
BJF	51802	2/19/21	Review application, direct testimony and supporting schedules and conduct relevant research re: cost of capital (1.0)	0.50	6	D	\$350.00
BJF	51802	2/19/21	Review application, direct testimony and supporting schedules and conduct relevant research re: O&M (1.0)	1.00	2	A	\$350.00
BJF	51802	2/22/21	Review application, direct testimony and supporting schedules and conduct relevant research re: cost of capital	1.00	6	D	\$350.00
BJF	51802	2/23/21	Review application, direct testimony and supporting schedules and conduct relevant research re: depreciation	1.00	5	A	\$350.00



BJF	51802	2/23/21	Review application, direct testimony and supporting schedules and conduct relevant research re: depreciation	1.00	5	D	\$350.00
BJF	51802	2/25/21	Review OPUC RFIs re: generation (0.2)	0.10	1	B	\$350.00
BJF	51802	2/25/21	Review OPUC RFIs re: generation (0.2)	0.10	2	B	\$350.00
BJF	51802	3/2/21	Review petition for review and motion to consolidate	0.20	1	C	\$350.00
BJF	51802	3/3/21	Correspond with A. Herrera re: testimony	0.20	1	E	\$350.00
BJF	51802	3/3/21	Review Staff's request to suspend effective date and second request for referral to SOAH	0.10	1	C	\$350.00
BJF	51802	3/4/21	Correspond with consultants re: potential engagement	0.70	1	E	\$350.00
BJF	51802	3/5/21	Review and prepare RFIs re: generation issues	0.20	2	B	\$350.00
BJF	51802	3/11/21	Research issues re: cost of capital	0.50	6	D	\$350.00
BJF	51802	3/11/21	Review Order No. 1 and SPS motion re: temporary rates	0.20	1	C	\$350.00
BJF	51802	3/12/21	Review application, direct testimony and schedules and conduct related research re: affiliates expenses	0.50	8	A	\$350.00
BJF	51802	3/12/21	Review application, direct testimony and schedules and conduct related research re: affiliates expenses	0.50	8	D	\$350.00
BJF	51802	3/16/21	Review petition for review and motion to consolidate	0.20	1	C	\$350.00
BJF	51802	3/17/21	Review application, direct testimony and schedules and conduct related research re: generation issues	0.50	2	A	\$350.00
BJF	51802	3/17/21	Review application, direct testimony and schedules and conduct related research re: generation issues	0.50	2	D	\$350.00
BJF	51802	3/18/21	Review Staff RFIs re: transmission (0.1)	0.10	2	B	\$350.00
BJF	51802	3/18/21	OPUC RFIs re: payroll and incentive comp.(0.1)	0.10	2	B	\$350.00
BJF	51802	3/18/21	Review RFI responses re: generation and correspond with S. Norwood re: same	0.40	2	B	\$350.00
BJF	51802	3/25/21	Review 45-Day Update	1.00	1	A	\$350.00
BJF	51802	3/26/21	Review petition for review and motion to consolidate appeals	0.20	1	C	\$350.00
BJF	51802	4/5/21	Review OPUC and Staff RFIs re: generation, accounting and taxes	0.10	1	B	\$350.00
BJF	51802	4/5/21	Review OPUC and Staff RFIs re: generation, accounting and taxes	0.10	2	B	\$350.00
BJF	51802	4/5/21	Call with D. Garrett re: testimony issues	0.30	5	E	\$350.00
BJF	51802	4/7/21	Prepare RFIs re: accounting issues	0.30	4	B	\$350.00
BJF	51802	4/8/21	Confer with A. Herrera re: procedural schedule issues	0.20	1	C	\$350.00
BJF	51802	4/12/21	Correspond with J. Stuart and M. Garrett re: AXM RFIs re: payroll	0.30	4	B	\$350.00
BJF	51802	4/13/21	Review application, direct testimony, supporting schedules and conduct related research re: generation and purchased power	0.40	1	A	\$350.00

BJF	51802	4/13/21	Review application, direct testimony, supporting schedules and conduct related research re: generation and purchased power	0.40	1	D	\$350.00
BJF	51802	4/13/21	Review application, direct testimony, supporting schedules and conduct related research re: generation and purchased power	0.40	2	A	\$350.00
BJF	51802	4/13/21	Review application, direct testimony, supporting schedules and conduct related research re: generation and purchased power	0.40	2	D	\$350.00
BJF	51802	4/13/21	Review application, direct testimony, supporting schedules and conduct related research re: generation and purchased power	0.40	3	A	\$350.00
BJF	51802	4/13/21	Review application, direct testimony, supporting schedules and conduct related research re: generation and purchased power	0.30	3	D	\$350.00
BJF	51802	4/14/21	Review and revise RFIs re: generation, PP and transmission	0.20	1	B	\$350.00
BJF	51802	4/14/21	Review and revise RFIs re: generation, PP and transmission	0.10	2	B	\$350.00
BJF	51802	4/14/21	Assess proposed procedural schedule and correspond with parties	0.40	1	C	\$350.00
BJF	51802	4/15/21	Review application, direct testimony, supporting schedules and conduct related research re: generation and purchased power	0.40	1	A	\$350.00
BJF	51802	4/15/21	Review application, direct testimony, supporting schedules and conduct related research re: generation and purchased power	0.40	1	D	\$350.00
BJF	51802	4/15/21	Review application, direct testimony, supporting schedules and conduct related research re: generation and purchased power	0.30	2	A	\$350.00
BJF	51802	4/15/21	Review application, direct testimony, supporting schedules and conduct related research re: generation and purchased power	0.30	2	D	\$350.00
BJF	51802	4/15/21	Review application, direct testimony, supporting schedules and conduct related research re: generation and purchased power	0.30	3	A	\$350.00
BJF	51802	4/15/21	Review application, direct testimony, supporting schedules and conduct related research re: generation and purchased power	0.30	3	D	\$350.00
BJF	51802	4/15/21	Draft list of issues	1.70	1	C	\$350.00
BJF	51802	4/19/21	Revise list of issues	0.30	1	C	\$350.00
BJF	51802	4/19/21	Review parties' comments/edits re: procedural schedule	0.30	1	C	\$350.00
BJF	51802	4/19/21	Research COVID-related issues	1.50	1	D	\$350.00
BJF	51802	4/20/21	Review parties' lists of issues	0.30	1	C	\$350.00
BJF	51802	4/20/21	issues	0.50	1	A	\$350.00
BJF	51802	4/20/21	issues	0.50	1	D	\$350.00
BJF	51802	4/20/21	issues	0.50	2	A	\$350.00
BJF	51802	4/20/21	issues	0.50	2	D	\$350.00

BJF	51802	4/22/21	Review application and schedules and conduct related research re: capital additions and payroll/incentive comp.	0.40	1	A	\$350.00
BJF	51802	4/22/21	Review application and schedules and conduct related research re: capital additions and payroll/incentive comp.	0.40	1	D	\$350.00
BJF	51802	4/22/21	Review application and schedules and conduct related research re: capital additions and payroll/incentive comp.	0.30	2	A	\$350.00
BJF	51802	4/22/21	Review application and schedules and conduct related research re: capital additions and payroll/incentive comp.	0.30	2	D	\$350.00
BJF	51802	4/22/21	Review application and schedules and conduct related research re: capital additions and payroll/incentive comp.	0.30	4	A	\$350.00
BJF	51802	4/22/21	Review application and schedules and conduct related research re: capital additions and payroll/incentive comp.	0.30	4	D	\$350.00
BJF	51802	4/22/21	Assess issue re: AXM RFI 2-16	0.30	1	B	\$350.00
BJF	51802	4/22/21	Assess issue re: AXM RFI 2-16	0.20	4	B	\$350.00
BJF	51802	4/27/21	Review RFI responses re: accounting issues	0.40	1	A	\$350.00
BJF	51802	4/27/21	Review RFI responses re: accounting issues	0.40	1	B	\$350.00
BJF	51802	4/27/21	Review RFI responses re: accounting issues	0.40	4	A	\$350.00
BJF	51802	4/27/21	Review RFI responses re: accounting issues	0.30	4	B	\$350.00
BJF	51802	5/4/21	Review RFI responses re: generation issues	0.25	1	A	\$350.00
BJF	51802	5/4/21	Review RFI responses re: generation issues	0.30	1	B	\$350.00
BJF	51802	5/4/21	Review RFI responses re: generation issues	0.20	2	A	\$350.00
BJF	51802	5/4/21	Review RFI responses re: generation issues	0.20	2	B	\$350.00
BJF	51802	5/5/21	Review order requesting briefing	0.10	1	I	\$350.00
BJF	51802	5/5/21	Review order requesting briefing	0.10	2	I	\$350.00
BJF	51802	5/5/21	Review order requesting briefing	0.10	12	I	\$350.00
BJF	51802	5/6/21	Review draft preliminary order and monitor open meeting re: same	0.40	1	C	\$350.00
BJF	51802	5/7/21	Conduct research re: order requesting briefing on resiliency service tariff	1.70	1	I	\$350.00
BJF	51802	5/7/21	Conduct research re: order requesting briefing on resiliency service tariff	1.70	2	I	\$350.00
BJF	51802	5/7/21	Conduct research re: order requesting briefing on resiliency service tariff	1.70	12	I	\$350.00
BJF	51802	5/8/21	Conduct research re: order requesting briefing on resiliency service tariff	0.90	1	I	\$350.00
BJF	51802	5/8/21	Conduct research re: order requesting briefing on resiliency service tariff	0.80	2	I	\$350.00
BJF	51802	5/8/21	Conduct research re: order requesting briefing on resiliency service tariff	0.80	12	I	\$350.00
BJF	51802	5/9/21	Draft response to order requesting briefing on resiliency service tariff	0.40	1	I	\$350.00
BJF	51802	5/9/21	Draft response to order requesting briefing on resiliency service tariff	0.30	2	I	\$350.00
BJF	51802	5/9/21	Draft response to order requesting briefing on resiliency service tariff	0.30	12	I	\$350.00

BJF	51802	5/10/21	Draft response to order requesting briefing on resiliency service tariff	0.40	1	I	\$350.00
BJF	51802	5/10/21	Draft response to order requesting briefing on resiliency service tariff	0.30	2	I	\$350.00
BJF	51802	5/10/21	Draft response to order requesting briefing on resiliency service tariff	0.30	12	I	\$350.00
BJF	51802	5/11/21	Draft response to order requesting briefing on resiliency service tariff	1.20	1	I	\$350.00
BJF	51802	5/11/21	Draft response to order requesting briefing on resiliency service tariff	1.10	2	I	\$350.00
BJF	51802	5/11/21	Draft response to order requesting briefing on resiliency service tariff	1.10	12	I	\$350.00
BJF	51802	5/12/21	Draft response to order requesting briefing on resiliency service tariff	4.00	1	I	\$350.00
BJF	51802	5/12/21	Draft response to order requesting briefing on resiliency service tariff	3.00	2	I	\$350.00
BJF	51802	5/12/21	Draft response to order requesting briefing on resiliency service tariff	3.00	12	I	\$350.00
BJF	51802	5/13/21	Conduct research and draft response to order requesting briefing on resiliency service tariff	0.90	1	I	\$350.00
BJF	51802	5/13/21	Conduct research and draft response to order requesting briefing on resiliency service tariff	0.80	2	I	\$350.00
BJF	51802	5/13/21	Conduct research and draft response to order requesting briefing on resiliency service tariff	0.80	12	I	\$350.00
BJF	51802	5/18/21	Revise AXM's Initial Brief in response to Order Requesting Briefing re: Resiliency Service Tariff	0.70	1	I	\$350.00
BJF	51802	5/18/21	Revise AXM's Initial Brief in response to Order Requesting Briefing re: Resiliency Service Tariff	0.70	2	I	\$350.00
BJF	51802	5/18/21	Revise AXM's Initial Brief in response to Order Requesting Briefing re: Resiliency Service Tariff	0.60	12	I	\$350.00
BJF	51802	5/24/21	Review RFIs re: payroll and incentive compensation	0.10	1	A	\$350.00
BJF	51802	5/24/21	Review RFIs re: payroll and incentive compensation	0.10	1	B	\$350.00
BJF	51802	5/24/21	Review RFIs re: payroll and incentive compensation	0.10	4	A	\$350.00
BJF	51802	5/25/21	Review parties' initial briefs re: order requesting briefing on resiliency tariff and draft reply brief	0.50	1	I	\$350.00
BJF	51802	5/25/21	Review parties' initial briefs re: order requesting briefing on resiliency tariff and draft reply brief	0.40	2	I	\$350.00
BJF	51802	5/25/21	Review parties' initial briefs re: order requesting briefing on resiliency tariff and draft reply brief	0.40	12	I	\$350.00
BJF	51802	5/26/21	Draft reply brief re: order requesting briefing on resiliency tariff	0.70	1	I	\$350.00
BJF	51802	5/26/21	Draft reply brief re: order requesting briefing on resiliency tariff	0.70	2	I	\$350.00
BJF	51802	5/26/21	Draft reply brief re: order requesting briefing on resiliency tariff	0.60	12	I	\$350.00
BJF	51802	5/27/21	Draft reply brief re: order requesting briefing on resiliency tariff	0.90	1	I	\$350.00
BJF	51802	5/27/21	Draft reply brief re: order requesting briefing on resiliency tariff	0.90	2	I	\$350.00

BJF	51802	5/27/21	Draft reply brief re: order requesting briefing on resiliency tariff	0.80	12	I	\$350.00
BJF	51802	5/28/21	Draft reply brief re: order requesting briefing on resiliency tariff	0.40	1	I	\$350.00
BJF	51802	5/28/21	Draft reply brief re: order requesting briefing on resiliency tariff	0.40	2	I	\$350.00
BJF	51802	5/28/21	Draft reply brief re: order requesting briefing on resiliency tariff	0.40	12	I	\$350.00
BJF	51802	5/29/21	Draft reply brief re: order requesting briefing on resiliency tariff	0.70	1	I	\$350.00
BJF	51802	5/29/21	Draft reply brief re: order requesting briefing on resiliency tariff	0.70	2	I	\$350.00
BJF	51802	5/29/21	Draft reply brief re: order requesting briefing on resiliency tariff	0.60	12	I	\$350.00
BJF	51802	5/31/21	Revise reply brief re: order requesting briefing on resiliency tariff	0.50	1	I	\$350.00
BJF	51802	5/31/21	Revise reply brief re: order requesting briefing on resiliency tariff	0.50	2	I	\$350.00
BJF	51802	5/31/21	Revise reply brief re: order requesting briefing on resiliency tariff	0.50	12	I	\$350.00
BJF	51802	6/1/21	Revise reply brief re: order requesting briefing on resiliency tariff	0.20	1	I	\$350.00
BJF	51802	6/1/21	Revise reply brief re: order requesting briefing on resiliency tariff	0.20	2	I	\$350.00
BJF	51802	6/1/21	Revise reply brief re: order requesting briefing on resiliency tariff	0.10	12	I	\$350.00
BJF	51802	6/1/21	Review RFIs re: vegetation management	0.20	1	B	\$350.00
BJF	51802	6/1/21	Review RFIs re: vegetation management	0.10	7	B	\$350.00
BJF	51802	6/4/21	Review parties' reply briefs re: order requesting briefing on resiliency tariff issues	0.30	1	I	\$350.00
BJF	51802	6/4/21	Review parties' reply briefs re: order requesting briefing on resiliency tariff issues	0.20	2	I	\$350.00
BJF	51802	6/4/21	Review parties' reply briefs re: order requesting briefing on resiliency tariff issues	0.20	12	I	\$350.00
BJF	51802	6/18/21	Review SPS's testimony and schedules and prepare RFIs re: depreciation	0.80	5	A	\$350.00
BJF	51802	6/18/21	Review SPS's testimony and schedules and prepare RFIs re: depreciation	0.70	5	B	\$350.00
BJF	51802	6/19/21	Prepare RFIs re: incentive comp.	0.30	4	B	\$350.00
BJF	51802	6/24/21	Monitor open meeting re: order requesting briefing/supp. preliminary order	0.10	1	C	\$350.00
BJF	51802	6/24/21	Monitor open meeting re: order requesting briefing/supp. preliminary order	0.10	2	C	\$350.00
BJF	51802	6/24/21	Monitor open meeting re: order requesting briefing/supp. preliminary order	0.10	12	C	\$350.00
BJF	51802	6/28/21	Prepare response to Staff RFIs; call M. Lander re: extension	1.50	11	B	\$350.00
BJF	51802	7/1/2021	Review RFIs re: accounting issues	0.30	4	B	\$350.00
BJF	51802	7/2/2021	Review RFIs re: generation issues	0.30	2	B	\$350.00
BJF	51802	7/6/2021	Review SPS's testimony and schedules and draft RFIs re: affiliates expenses	3.90	8	B	\$350.00
BJF	51802	7/6/2021	Prepare response to Staff RFIs re: RCEs	0.60	11	B	\$350.00
BJF	51802	7/7/2021	Review SPS's testimony and schedules and draft RFIs re: affiliates expenses	1.00	8	B	\$350.00
BJF	51802	7/7/2021	Correspond with SPS and S. Norwood and assess issues re: AXM's RFIs re: generation	0.50	2	B	\$350.00
BJF	51802	7/7/2021	Review RFI responses re: generation	1.00	2	B	\$350.00
BJF	51802	7/12/2021	Review SPS's testimony and schedules and draft RFIs re: affiliates expenses	2.30	8	B	\$350.00
BJF	51802	7/19/2021	Review SPS's testimony and schedules and draft RFIs re: affiliates expenses	1.00	8	B	\$350.00

Brennan Foley  
Coded Billables

EXHIBIT E  
12 of 38

BJF	51802	7/20/2021	Review responses to AXM RFIs re: accounting issues	1.50	4	B	\$350.00
BJF	51802	7/20/2021	Review RFIs re: accounting issues	0.40	4	B	\$350.00
BJF	51802	7/20/2021	Review RFIs re: generation issues	0.30	2	B	\$350.00
BJF	51802	7/21/2021	Review SPS testimony and schedules and draft RFIs re: accounting issues	3.00	4	B	\$350.00
BJF	51802	7/22/2021	Review SPS's objections to TIEC 6th RFI	0.30	10	B	\$350.00
BJF	51802	7/22/2021	Call J. Stuart re: AXM RFIs 10-12 through 10-22 and 9-17; confer with S. Norwood and A. Herrera	0.50	2	B	\$350.00
BJF	51802	7/22/2021	Review SPS testimony and schedules, review RFI responses and draft RFIs re: incentive compensation	3.00	4	B	\$350.00
BJF	51802	7/23/2021	Prepare RCE documentation and correspond with S. Mack re: RCE testimony	3.00	11	E	\$350.00
BJF	51802	7/23/2021	Review RFI responses re: depreciation	1.20	5	B	\$350.00
BJF	51802	7/26/2021	Review SPS testimony and schedules, review RFI responses and draft RFIs re: generation issues	2.20	2	B	\$350.00
BJF	51802	7/26/2021	Review SPS's objections to AXM's 10th set of RFIs	0.20	2	B	\$350.00
BJF	51802	7/27/2021	Review TIEC's motion to compel responses to RFIs	0.30	10	B	\$350.00
BJF	51802	7/27/2021	Review RFI responses re: cost allocation and rate design	1.70	12	B	\$350.00
BJF	51802	7/29/2021	Review motion to compel responses to AXM RFIs	0.50	2	B	\$350.00

<b>Docket</b>	<b>Date</b>	<b>Description of Activity</b>	<b>Time</b>	<b>Issue Code</b>	<b>Phase of Case</b>	<b>Billing Rate</b>
51802	1/28/2021	Attended Call RE Upcoming SPS Rate Case	0.40	1	A	\$250.00
51802	2/18/2021	Drafted AXM's Motion to Intervene in Docket 51802	0.50	1	C	\$250.00
51802	2/23/2021	Reviewed SPS Application RE: Sagamore Benefits	2.90	3	A	\$250.00
51802	3/15/2021	Reviewed CA/RD Testimony	3.10	12	G	\$250.00
51802	3/17/2021	Reviewed SPS's RFI responses to intervenors	2.10	6	G	\$250.00
51802	3/18/2021	Reviewed SPS testimony RE: ROR/COC/CS	3.50	6	G	\$250.00
51802	3/19/2021	Continued review of SPS testminy RE: ROR/COC/CS	4.10	6	G	\$250.00
51802	3/30/2021	Reviewed dicoverly responses to intervenor RFI	3.50	2	B	\$250.00
51802	4/9/2021	Review discovery responses RE: intervenor/Staff RFIs to SPS	1.30	2	B	\$250.00
51802	4/12/2021	Reviewed and edited AXM Discovery	0.50	1	B	\$250.00
51802	4/14/2021	Drafted AXM proposed procedural schedule	1.10	1	C	\$250.00
51802	4/15/2021	Communicated with intervenors' RE procedural schedule	0.50	1	C	\$250.00
51802	4/16/2021	Reviewed intervenor's discovery requests to date	1.20	2	B	\$250.00
51802	4/16/2021	Communicated with parties RE: procedural schedule	0.50	1	C	\$250.00
51802	4/16/2021	Reviewed revised procedural schedule proposal	0.30	1	C	\$250.00
51802	4/16/2021	Reviewed SPS direct RE: AXM discovery request	1.70	2	B	\$250.00
51802	4/19/2021	Communicated with ARH Pre-PHC RE Schedule	0.40	1	C	\$250.00
51802	4/19/2021	Reviewed parties comments RE Schedule post PHC	0.40	1	C	\$250.00
51802	4/20/2021	Reviewed AXM's List of Issues	0.60	1	A	\$250.00
51802	4/20/2021	Reviewed SPS proposed list of issues	0.70	1	A	\$250.00
51802	4/23/2021	Reviewed updated procedural schedule	0.30	1	C	\$250.00
51802	4/28/2021	Reviewed discovery responses to date RE Intervenor discovery	1.40	A	B	\$250.00
51802	5/7/2021	Conducted research RE: Commission's Order Requesting Briefing	2.50	12	D	\$250.00
51802	5/7/2021	Drafted memo RE Commission's Order Requesting Briefing	1.80	12	D	\$250.00
51802	5/27/2021	Reviewed updated discovery spreadsheet and responses re AXM, TIEC, Staff	1.10	2	B	\$250.00
51802	7/5/2021	Reviewed SPS Testimonies RE Filing Package	1.00	1	G	\$250.00
51802	7/5/2021	Reviewed SPS Testimonies RE Filing Package	2.80	2	G	\$250.00
51802	7/5/2021	Reviewed Intervenor Discovery RE rate base issues	1.00	2	G	\$250.00
51802	7/5/2021	Review Testimony RE Purchased Power	1.70	3	G	\$250.00
51802	7/6/2021	Reviewed Testimony RE Purchased Power Issues	2.10	3	G	\$250.00

51802	7/7/2021	Reviewed Testimony RE Purchased Power Issues	1.80	3	G	\$250.00
51802	7/7/2021	Reviewed Testimony RE Affiliate Expenses	3.80	8	G	\$250.00
51802	7/8/2021	Reiewed Testimony RE rate base	1.90	2	G	\$250.00
51802	7/9/2021	Reviewed Testimony	1.70	3	G	\$250.00
51802	7/12/2021	Reviewed SPS Discovery Responses	2.90	2	B	\$250.00
51802	7/12/2021	Reviewed SPS Discovery Responses	1.30	3	B	\$250.00
51802	7/13/2021	Reviewed Testimony	1.50	2	G	\$250.00
51802	7/13/2021	Reviewed Testimony	2.70	8	G	\$250.00
51802	7/14/2021	Reviewed Testimony	2.60	3	G	\$250.00
51802	7/14/2021	Reviewed Testimony	2.10	2	G	\$250.00
51802	7/14/2021	Reviewed Testimony	1.70	3	G	\$250.00
51802	7/15/2021	Reviewed Testimony	1.10	10	G	\$250.00
51802	7/15/2021	Reviewed Testimony	2.90	2	G	\$250.00
51802	7/15/2021	Reviewed Testimony	2.30	8	G	\$250.00
51802	7/19/2021	Reviewed Discovery Requests	0.80	13	B	\$250.00
51802	7/19/2021	Reviewed Testimony	1.30	9	G	\$250.00
51802	7/19/2021	Reviewed Testimony	3.40	2	G	\$250.00
51802	7/19/2021	Reviewed Testimony	1.90	3	G	\$250.00
51802	7/20/2021	Reviewed Testimony	1.40	10	G	\$250.00
51802	7/20/2021	Reviewed Testimony	2.80	8	G	\$250.00
51802	7/20/2021	Reviewed Testimony	1.30	2	G	\$250.00
51802	7/21/2021	Reviewed Discovery Responses	1.00	2	B	\$250.00
51802	7/21/2021	Reviewed Discovery	2.10	2	G	\$250.00
51802	7/22/2021	Reviewed Discovery Potential Objection	0.80	13	B	\$250.00
51802	7/28/2021	Consulted internally RE Discovery Questions	1.00	13	B	\$250.00
51802	7/28/2021	Drafted response RE SPS's Discovery Issue	1.20	13	B	\$250.00
51802	7/28/2021	Reviewed Testimony	2.10	8	G	\$250.00



Docket	Date	Description of Activity	Time	Issue Code	Phase of Case	Billing Rate
51802	2/18/2021	Prepare, format, file and serve on all parties AXM's Motion to Intervene	0.40	1	C	\$ 145.00
51802	2/25/2021	Prepare AXM RFI template	0.30	1	B	\$ 145.00
51802	2/25/2021	Update file	0.10	1	C	\$ 145.00
51802	3/2/2021	prepare PO Certs	0.10	1	C	\$ 145.00
51802	3/8/2021	Prepare, format, file and serve on all parties AXM's 1st set of RFIs to SPS	0.70	1	B	\$ 145.00
51802	3/23/2021	Prepare, format, file and serve on all parties AXM's Protective Order Certifications	0.70	1	C	\$ 145.00
51802	3/25/2021	Download files from ShareFile	2.20	1	B	\$ 145.00
51802	4/7/2021	Prepare, format, file and serve on all parties AXM's 2nd Set of RFIs to SPS	0.50	1	B	\$ 145.00
51802	4/7/2021	Prepare, file and serve on all parties AXM's Protective Order Certifications	0.30	1	C	\$ 145.00
51802	4/14/2021	Prepare, format, file and serve on all parties AXM's 3rd Set of RFIs to SPS	0.7	1	B	\$ 145.00
51802	4/20/2021	updated case file and email lists	0.2	1	C	\$ 145.00
51802	4/20/2021	Prepare, format, file and serve on all parties AXM's Preliminary List of Issues	1.2	1	C	\$ 145.00
51802	4/27/2021	Review and update case file	0.8	1	C	\$ 145.00
51802	4/27/2021	Download RFI responses and Confidential responses from Sharesite and distribut to attornies and consultants	0.5	1	B	\$ 145.00
51802	5/19/2021	Prepare, format , file and serve on all parties AXM's Initial Brief	1.30	1	I	\$ 145.00
51802	5/24/2021	Prepare, format, file and serve on all parties AXM's 4th Set of RFIs to SPS	0.50	1	B	\$ 145.00
51802	6/1/2021	Prepare, format, file and serve on all parties AXM Reply Brief	1.70	1	I	\$ 145.00
51802	6/1/2021	Prepare, format, file and serve on all parties AXM 's 5th Set of RFIs to SPS	0.50	1	B	\$ 145.00
51802	6/8/2021	Prepare template for Response RFIs to Staff 1st set of RFIs to AXM	1.70	1	B	\$ 145.00
51802	6/9/2021	Prepare documents for ARH Affidavit regarding rate case expenses	0.60	11	C	\$ 145.00
51802	6/17/2021	Prepare, format, file and serve on all parties AXM's 6th Set of RFIs	0.4	1	B	\$ 145.00
51802	6/18/2021	Prepare, format, file and serve AXM's protective orders	0.4	1	C	\$ 145.00
51802	6/18/2021	Prepare, format, file and serve on all parties AXM's 7th Set of RFIs to SPS	0.5	1	B	\$ 145.00
51802	6/28/2021	Prepare AXM's Response to Staff's 1st Set of RFIs	0.5	1	B	\$ 145.00
51802	7/6/2021	Prepare, format, file and serve on all parties AXM's Responses to Staff's 1st set of RFIs to AXM	3.00	1	B	\$ 145.00
51802	7/8/2021	Print and assemble SPS prefiled testimony in binder for attorney	1.50	1	E	\$ 145.00
51802	7/16/2021	Prepare, format, file and serve on all parties AXM's 10th Set of RFIs to SPS	0.50	1	B	\$ 145.00
51802	7/19/2021	Prepare, format, file and serve on all parties AXM's 11th Set of RFIs to SPS	0.40	1	B	\$ 145.00
51802	7/19/2021	Set up RCE spreadsheet for billable hours and coding	0.30	11	I	\$ 145.00

Leslie Lindsey  
Coded Billables

EXHIBIT E  
16 of 38

51802	7/21/2021	Prepare, format, file and serve on all parties AXM's 12th Set of RFIs to SPS	0.50	1	B	\$ 145.00
51802	7/22/2021	compile invoices and spreadseheet of RCEs for DT	1.10	11	I	\$ 145.00
51802	7/23/2021	Prepare, format, file and serve on all parties AXM's 13th set of RFIs to SPS	0.70	1	B	\$ 145.00
51802	7/23/2021	Prepare and format AXM's 14th Set of RFIs to SPS	0.40	1	B	\$ 145.00
51802	7/26/2021	Continue to prepare, format, file and serve on all parties AXM's 14th Set of RFIs to SPS	0.40	1	B	\$ 145.00
51802	7/30/2021	Prepare, format, file and serve on all parties AXM's Motion to Compel Responses to AXM 10th set of RFIs to AXM	0.9	1	B	\$ 145.00

<b>Docket</b>	<b>Date</b>	<b>Description of Activity</b>	<b>Time</b>	<b>Issue Code</b>	<b>Phase of Case</b>	<b>Billing Rate</b>
51802	2/23/21	Reviewed and updated case file	0.20	1	A	\$145.00
51802	2/25/21	Reviewed and updated case file	0.40	1	A	\$145.00
51802	2/28/21	Reviewed and updated case file	0.50	1	A	\$145.00
51802	2/28/21	Updated discovery spreadsheet	0.50	1	B	\$145.00
51802	3/3/21	Reviewed and updated case file	0.50	1	A	\$145.00
51802	3/3/21	Updated discovery spreadsheet	0.50	1	B	\$145.00
51802	3/5/21	Reviewed and updated case file	0.10	1	A	\$145.00
51802	3/5/21	Updated discovery spreadsheet	0.20	1	B	\$145.00
51802	3/8/21	Reviewed and updated case file	0.10	1	A	\$145.00
51802	3/8/21	Updated discovery spreadsheet	0.20	1	B	\$145.00
51802	3/10/21	Reviewed and updated case file	0.30	1	A	\$145.00
51802	3/10/21	Updated discovery spreadsheet	0.80	1	B	\$145.00
51802	3/14/21	Reviewed and updated case file	0.30	1	A	\$145.00
51802	3/18/21	Reviewed and updated case file	0.10	1	A	\$145.00
51802	3/18/21	Updated discovery spreadsheet	0.10	1	B	\$145.00
51802	3/21/21	Reviewed and updated case file	0.30	1	A	\$145.00
51802	3/23/21	Reviewed and updated case file	0.20	1	A	\$145.00
51802	3/23/21	Updated discovery spreadsheet	0.20	1	B	\$145.00
51802	3/28/21	Reviewed and updated case file	0.30	1	A	\$145.00
51802	3/29/21	Reviewed and updated case file	0.50	1	A	\$145.00
51802	3/29/21	Updated discovery spreadsheet	1.00	1	B	\$145.00
51802	3/31/21	Reviewed and updated case file	0.30	1	A	\$145.00
51802	3/31/21	Updated discovery spreadsheet	0.40	1	B	\$145.00
51802	4/1/21	Reviewed and updated case file	0.50	1	A	\$145.00
51802	4/2/21	Reviewed and updated case file	0.30	1	A	\$145.00
51802	4/2/21	Updated discovery spreadsheet	0.40	1	B	\$145.00
51802	4/5/21	Reviewed and updated case file	0.10	1	A	\$145.00
51802	4/5/21	Prepared Protective Order Certifications	0.20	1	C	\$145.00
51802	4/6/21	Reviewed and updated case file	0.20	1	A	\$145.00
51802	4/6/21	Updated discovery spreadsheet	0.30	1	B	\$145.00
51802	4/7/21	Reviewed and updated case file	0.30	1	A	\$145.00

51802	4/7/21	Updated discovery spreadsheet	0.40	1	B	\$145.00
51802	4/9/21	Reviewed and updated case file	0.30	1	A	\$145.00
51802	4/11/21	Updated discovery spreadsheet	0.40	1	B	\$145.00
51802	4/12/21	Reviewed and updated case file	0.20	1	A	\$145.00
51802	4/12/21	Updated discovery spreadsheet	0.30	1	B	\$145.00
51802	4/13/21	Reviewed and updated case file	0.50	1	A	\$145.00
51802	4/15/21	Reviewed and updated case file	0.30	1	A	\$145.00
51802	4/15/21	Updated discovery spreadsheet	0.30	1	B	\$145.00
51802	4/18/21	Reviewed and updated case file	0.10	1	A	\$145.00
51802	4/20/21	Reviewed and updated case file	0.10	1	A	\$145.00
51802	4/20/21	Updated discovery spreadsheet	0.10	1	B	\$145.00
51802	4/21/21	Reviewed and updated case file	0.30	1	A	\$145.00
51802	4/22/21	Reviewed and updated case file	0.20	1	A	\$145.00
51802	4/22/21	Updated discovery spreadsheet	0.20	1	B	\$145.00
51802	4/23/21	Reviewed and updated case file	0.10	1	A	\$145.00
51802	4/23/21	Updated discovery spreadsheet	0.20	1	B	\$145.00
51802	4/24/21	Reviewed and updated case file	0.20	1	A	\$145.00
51802	4/24/21	Updated discovery spreadsheet	0.30	1	B	\$145.00
51802	4/27/21	Reviewed and updated case file	0.50	1	A	\$145.00
51802	4/27/21	Updated discovery spreadsheet	1.00	1	B	\$145.00
51802	4/28/21	Updated discovery spreadsheet	0.10	1	B	\$145.00
51802	4/29/21	Reviewed and updated case file	0.20	1	A	\$145.00
51802	4/29/21	Updated discovery spreadsheet	0.30	1	B	\$145.00
51802	4/30/21	Reviewed and updated case file	0.20	1	A	\$145.00
51802	4/30/21	Updated discovery spreadsheet	0.20	1	B	\$145.00
51802	5/4/21	Reviewed and updated case file	0.10	1	A	\$145.00
51802	5/4/21	Updated discovery spreadsheet	0.10	1	B	\$145.00
51802	5/5/21	Reviewed and updated case file	0.10	1	A	\$145.00
51802	5/5/21	Updated discovery spreadsheet	0.20	1	B	\$145.00
51802	5/6/21	Reviewed and updated case file	0.20	1	A	\$145.00
51802	5/7/21	Reviewed and updated case file	0.10	1	A	\$145.00
51802	5/9/21	Reviewed and updated case file	0.10	1	A	\$145.00
51802	5/10/21	Reviewed and updated case file	0.10	1	A	\$145.00

51802	5/10/21	Updated discovery spreadsheet	0.20	1	B	\$145.00
51802	5/12/21	Reviewed and updated case file	0.10	1	A	\$145.00
51802	5/12/21	Updated discovery spreadsheet	0.10	1	B	\$145.00
51802	5/13/21	Reviewed and updated case file	0.20	1	A	\$145.00
51802	5/13/21	Updated discovery spreadsheet	0.30	1	B	\$145.00
51802	5/18/21	Reviewed and updated case file	0.30	1	A	\$145.00
51802	5/19/21	Reviewed and updated case file	0.40	1	A	\$145.00
51802	5/19/21	Updated discovery spreadsheet	0.50	1	B	\$145.00
51802	5/20/21	Reviewed and updated case file	0.40	1	A	\$145.00
51802	5/21/21	Reviewed and updated case file	0.10	1	A	\$145.00
51802	5/22/21	Updated discovery spreadsheet	0.10	1	B	\$145.00
51802	5/26/21	Reviewed and updated case file	0.50	1	A	\$145.00
51802	5/26/21	Updated discovery spreadsheet	0.50	1	B	\$145.00
51802	5/30/21	Reviewed and updated case file	0.20	1	A	\$145.00
51802	5/30/21	Updated discovery spreadsheet	0.20	1	B	\$145.00
51802	6/1/2021	Reviewed and updated case file	0.40	1	C	\$145.00
51802	6/1/2021	Updated discovery spreadsheet	0.40	1	B	\$145.00
51802	6/6/2021	Reviewed and updated case file	0.30	1	C	\$145.00
51802	6/6/2021	Updated discovery spreadsheet	0.30	1	B	\$145.00
51802	6/8/2021	Reviewed and updated case file	0.20	1	C	\$145.00
51802	6/8/2021	Updated discovery spreadsheet	0.20	1	B	\$145.00
51802	6/9/2021	Reviewed and updated case file	0.30	1	C	\$145.00
51802	6/9/2021	Updated discovery spreadsheet	0.40	1	B	\$145.00
51802	6/10/2021	Reviewed and updated case file	0.40	1	C	\$145.00
51802	6/10/2021	Updated discovery spreadsheet	0.50	1	B	\$145.00
51802	6/14/2021	Reviewed and updated case file	0.50	1	C	\$145.00
51802	6/14/2021	Updated discovery spreadsheet	0.50	1	B	\$145.00
51802	6/15/2021	Reviewed and updated case file	0.10	1	C	\$145.00
51802	6/17/2021	Reviewed and updated case file	0.30	1	C	\$145.00
51802	6/17/2021	Updated discovery spreadsheet	0.30	1	B	\$145.00
51802	6/20/2021	Reviewed and updated case file	0.90	1	C	\$145.00
51802	6/23/2021	Reviewed and updated case file	0.50	1	C	\$145.00
51802	6/23/2021	Updated discovery spreadsheet	0.40	1	B	\$145.00

51802	6/27/2021	Reviewed and updated case file	0.10	1	C	\$145.00
51802	6/27/2021	Updated discovery spreadsheet	0.30	1	B	\$145.00
51802	6/28/2021	Reviewed and updated case file	0.30	1	C	\$145.00
51802	6/28/2021	Updated discovery spreadsheet	0.40	1	B	\$145.00
51802	6/30/2021	Reviewed and updated case file	0.30	1	C	\$145.00
51802	7/2/2021	Reviewed filings on PUC Interchange and update case file	0.70	1	C	\$145.00
51802	7/3/2021	Updated discovery spreadsheet	1.00	1	B	\$145.00
51802	7/7/2021	Updated discovery spreadsheet	0.60	1	B	\$145.00
51802	7/8/2021	Reviewed filings on PUC Interchange and update case file	0.10	1	C	\$145.00
51802	7/8/2021	Updated Discovery Spreadsheet	0.30	1	B	\$145.00
51802	7/8/2021	Update and Code Rate Case Expense Spreadsheet	0.40	11	C	\$145.00
51802	7/11/2021	Reviewed filings on PUC Interchange and update case file	1.00	1	C	\$145.00
51802	7/12/2021	Update and code Rate Case Expense spreadsheet	4.20	11	C	\$145.00
51802	7/13/2021	Update and code Rate Case Expense spreadsheet	1.00	11	C	\$145.00
51802	7/15/2021	Reviewed filings on PUC Interchange and update case file	0.20	1	C	\$145.00
51802	7/15/2021	Updated Discovery Spreadsheet	0.20	1	B	\$145.00
51802	7/19/2021	Reviewed filings on PUC Interchange and update case file	0.10	1	C	\$145.00
51802	7/19/2021	Updated Discovery Spreadsheet	0.60	1	B	\$145.00
51802	7/20/2021	Reviewed filings on PUC Interchange and update case file	0.10	1	C	\$145.00
51802	7/20/2021	Updated Discovery Spreadsheet	0.90	1	B	\$145.00
51802	7/21/2021	Reviewed filings on PUC Interchange and update case file	0.10	1	C	\$145.00
51802	7/21/2021	Updated Discovery Spreadsheet	0.30	1	B	\$145.00
51802	7/21/2021	Update and Code Rate Case Expense Spreadsheet	1.00	11	C	\$145.00
51802	7/22/2021	Updated and Code Rate Case Expense Spreadsheet	2.80	1	C	\$145.00
51802	7/22/2021	Reviewed filings on PUC Interchange and update case file	0.10	1	C	\$145.00
51802	7/25/2021	Updated and Code Rate Case Expense Spreadsheet	3.60	11	C	\$145.00
51802	7/25/2021	Reviewed and updated discovery spreadsheet	1.90	1	B	\$145.00
51802	7/26/2021	Reviewed filings on PUC Interchange and update case file	0.10	1	C	\$145.00
51802	7/26/2021	Updated Discovery Spreadsheet	0.50	1	B	\$145.00
51802	7/26/2021	Update and Code Rate Case Expense Spreadsheet	0.50	11	C	\$145.00
51802	7/27/2021	Reviewed filings on PUC Interchange and update case file	0.20	1	C	\$145.00
51802	7/27/2021	Updated Discovery Spreadsheet	0.30	1	B	\$145.00
51802	7/29/2021	Reviewed filings on PUC Interchange and update case file	0.30	1	C	\$145.00

Mariann Wood  
Coded Billables

EXHIBIT E  
21 of 38

51802	7/29/2021	Updated Discovery Spreadsheet	0.70	1	B	\$145.00
51802	7/31/2021	Reviewed filings on PUC Interchange and update case file	0.30	1	C	\$145.00
51802	7/31/2021	Updated Discovery Spreadsheet	1.00	1	B	\$145.00

Docket	Date	Description of Activity	Time	Issue Code	Phase of Case	Billing Rate
51802	3/4/2021	Reviewed direct testimony	0.60	2	A	\$220.00
51802	3/4/2021	Drafted RFIs	0.60	2	B	\$220.00
51802	3/4/2021	Reviewed direct testimony	0.60	5	A	\$220.00
51802	3/4/2021	Drafted RFIs	0.60	5	B	\$220.00
51802	3/4/2021	Reviewed direct testimony	0.60	12	A	\$220.00
51802	3/4/2021	Drafted RFIs	0.50	12	B	\$220.00
51802	3/5/2012	Reviewed SPS's direct testimony	0.80	2	A	\$220.00
51802	3/5/2012	Worked on RFIs	0.80	2	B	\$220.00
51802	3/5/2012	Reviewed SPS's direct testimony	0.80	5	A	\$220.00
51802	3/5/2012	Worked on RFIs	0.80	5	B	\$220.00
51802	3/5/2012	Reviewed SPS's direct testimony	0.80	12	A	\$220.00
51802	3/5/2012	Worked on RFIs	1.00	12	B	\$220.00
51802	3/17/2021	Reviewed SPS's direct testimony	1.10	2	A	\$220.00
51802	3/17/2021	Worked on RFIs	1.10	2	B	\$220.00
51802	3/17/2021	Reviewed SPS's direct testimony	1.10	4	A	\$220.00
51802	3/17/2021	Worked on RFIs	1.20	4	B	\$220.00
51802	3/21/2021	Reviewed SPS's direct testimony	0.75	2	A	\$220.00
51802	3/21/2021	Worked on RFIs	0.75	2	B	\$220.00
51802	3/21/2021	Reviewed SPS's direct testimony	0.75	5	A	\$220.00
51802	3/21/2021	Worked on RFIs	0.75	5	B	\$220.00
51802	3/31/2021	Reviewed SPS RFI responses	2.75	2	B	\$220.00
51802	3/31/2021	Reviewed SPS RFI responses	2.75	5	B	\$220.00
51802	4/5/2021	Reviewed RFIs and testimony	1.00	2	A	\$220.00
51802	4/5/2021	Drafted RFIs	1.00	2	B	\$220.00
51802	4/5/2021	Reviewed RFIs and testimony	1.00	5	A	\$220.00
51802	4/5/2021	Drafted RFIs	1.00	5	B	\$220.00
51802	4/5/2021	Reviewed RFIs and testimony	1.00	12	A	\$220.00
51802	4/5/2021	Drafted RFIs	1.00	12	B	\$220.00
51802	4/9/2021	Reviewed RFIs and testimony	0.70	2	A	\$220.00
51802	4/9/2021	Drafted RFIs	0.70	2	B	\$220.00
51802	4/9/2021	Reviewed RFIs and testimony	0.70	5	A	\$220.00
51802	4/9/2021	Drafted RFIs	0.70	5	B	\$220.00



51802	4/9/2021	Reviewed RFIs and testimony	0.60	12	A	\$220.00
51802	4/9/2021	Drafted RFIs	0.60	12	B	\$220.00
51802	4/12/2021	Reviewed SPS's direct testimony	0.75	2	A	\$220.00
51802	4/12/2021	Drafted RFIs	0.75	2	B	\$220.00
51802	4/12/2021	Reviewed SPS's direct testimony	0.75	4	A	\$220.00
51802	4/12/2021	Drafted RFIs	0.75	4	B	\$220.00
51802	4/13/2021	Reviewed testimony and RFIs	1.00	2	A	\$220.00
51802	4/13/2021	Drafted RFIs	1.00	2	B	\$220.00
51802	4/13/2021	Reviewed testimony and RFIs	1.00	5	A	\$220.00
51802	4/13/2021	Drafted RFIs	1.00	5	B	\$220.00
51802	4/26/2021	Reviewed SPS testimony	3.00	2	B	\$220.00
51802	4/26/2021	Reviewed SPS RFI responses	3.00	5	B	\$220.00
51802	5/6/2021	Reviewed testimony	0.70	2	A	\$220.00
51802	5/6/2021	Reviewed RFIs	0.70	2	B	\$220.00
51802	5/6/2021	Reviewed Testimony	0.70	5	A	\$220.00
51802	5/6/2021	Reviewed RFIs	0.70	5	B	\$220.00
51802	5/6/2021	Reviewed Testimony	0.60	12	A	\$220.00
51802	5/6/2021	Reviewed RFIs	0.60	12	B	\$220.00
51802	5/12/2021	Reviewed Testimony	0.40	2	A	\$220.00
51802	5/12/2021	Reviewed RFIs & Drafted RFIs	0.40	2	B	\$220.00
51802	5/12/2021	Reviewed Testimony & RFIs	0.60	2	D	\$220.00
51802	5/12/2021	Reviewed Testimony	0.60	5	A	\$220.00
51802	5/12/2021	Reviewed RFIs & Drafted RFIs	0.60	5	B	\$220.00
51802	5/12/2021	Reviewed Testimony & RFIs	0.60	5	D	\$220.00
51802	5/12/2021	Reviewed Testimony	0.60	12	A	\$220.00
51802	5/12/2021	Reviewed RFIs & Drafted RFIs	0.60	12	B	\$220.00
51802	5/12/2021	Reviewed Testimony & RFIs	0.60	12	D	\$220.00
51802	5/14/2021	Reviewed SPS Testimony	0.75	2	A	\$220.00
51802	5/14/2021	Reviewed SPS's RFIs responses	0.75	2	B	\$220.00
51802	5/14/2021	Reviewed SPS Testimony & RFIs	0.75	2	D	\$220.00
51802	5/14/2021	Reviewed SPS Testimony	0.75	4	A	\$220.00
51802	5/14/2021	Reviewed SPS's RFIs responses	0.75	4	B	\$220.00
51802	5/14/2021	Reviewed SPS Testimony & RFIs	0.75	4	D	\$220.00
51802	5/21/2021	Review and analysis of SPS's RFI responses	1.00	2	A	\$220.00

51802	5/21/2021	Review and analysis of SPS's RFI responses	0.80	2	B	\$220.00
51802	5/21/2021	Review and analysis of SPS's RFI responses	0.80	2	D	\$220.00
51802	5/21/2021	Review and analysis of SPS's RFI responses	0.80	4	A	\$220.00
51802	5/21/2021	Review and analysis of SPS's RFI responses	0.80	4	B	\$220.00
51802	5/21/2021	Review and analysis of SPS's RFI responses	0.80	4	D	\$220.00
51802	5/27/2021	Reviewed RFIs; analysis and drafted RFIs	1.00	2	A	\$220.00
51802	5/27/2021	Reviewed RFIs; analysis and drafted RFIs	0.90	2	B	\$220.00
51802	5/27/2021	Reviewed RFIs; analysis and drafted RFIs	0.90	2	D	\$220.00
51802	5/27/2021	Reviewed RFIs; analysis and drafted RFIs	0.90	5	A	\$220.00
51802	5/27/2021	Reviewed RFIs; analysis and drafted RFIs	0.90	5	B	\$220.00
51802	5/27/2021	Reviewed RFIs; analysis and drafted RFIs	0.90	5	D	\$220.00
51802	5/28/2021	Analysis of SPS RFI responses	0.75	2	B	\$220.00
51802	5/28/2021	Analysis of SPS testimony	0.75	2	D	\$220.00
51802	5/28/2021	Analysis of SPS RFI responses	0.75	5	B	\$220.00
51802	5/28/2021	Analysis of SPS testimony	0.75	5	D	\$220.00
51802	6/11/2021	Reviewed testimony	1.70	2	A	\$220.00
51802	6/11/2021	Reviewed RFIs	1.60	2	B	\$220.00
51802	6/11/2021	Reviewed testimony	1.60	5	A	\$220.00
51802	6/11/2021	Reviewed RFIs	1.60	5	B	\$220.00
51802	6/16/2021	Reviewed testimony	1.50	2	A	\$220.00
51802	6/16/2021	Reviewed RFIs	1.50	2	B	\$220.00
51802	6/16/2021	Reviewed testimony	1.50	5	A	\$220.00
51802	6/16/2021	Reviewed RFIs	1.50	5	B	\$220.00
51802	6/17/2021	Reviewed RFI responses; analyzed issues	1.20	2	A	\$220.00
51802	6/17/2021	Reviewed RFI responses; analyzed issues	1.10	2	B	\$220.00
51802	6/17/2021	Reviewed RFI responses; analyzed issues	1.10	5	A	\$220.00
51802	6/17/2021	Reviewed RFI responses; analyzed issues	1.10	5	B	\$220.00
51802	6/22/2021	Review and analysis of RFI responses	0.90	2	A	\$220.00
51802	6/22/2021	Review and analysis of RFI responses	0.90	2	B	\$220.00
51802	6/22/2021	Review and analysis of RFI responses	0.80	3	A	\$220.00
51802	6/22/2021	Review and analysis of RFI responses	0.80	3	B	\$220.00
51802	6/22/2021	Review and analysis of RFI responses	0.80	5	A	\$220.00
51802	6/22/2021	Review and analysis of RFI responses	0.80	5	B	\$220.00
51802	6/28/2021	Reviewed and analysis of issues	1.20	2	A	\$220.00

51802	6/28/2021	Reviewed and analysis of issues	1.20	2	B	\$220.00
51802	6/28/2021	Reviewed and analysis of issues	1.20	2	D	\$220.00
51802	6/28/2021	Reviewed and analysis of issues	1.20	5	A	\$220.00
51802	6/28/2021	Reviewed and analysis of issues	1.10	5	B	\$220.00
51802	6/28/2021	Reviewed and analysis of issues	1.10	5	D	\$220.00
51802	6/29/2021	Reviewed RFIs; drafted follow-up RFIs	1.70	2	A	\$220.00
51802	6/29/2021	Reviewed RFIs; drafted follow-up RFIs	1.60	2	B	\$220.00
51802	6/29/2021	Reviewed RFIs; drafted follow-up RFIs	1.60	5	A	\$220.00
51802	6/29/2021	Reviewed RFIs; drafted follow-up RFIs	1.60	5	B	\$220.00
51802	6/30/2021	Analysis of RFI responses; drafted RFIs	1.50	2	B	\$220.00
51802	6/30/2021	Analysis of RFI responses; drafted RFIs	1.50	2	D	\$220.00
51802	6/30/2021	Analysis of RFI responses; drafted RFIs	1.50	12	B	\$220.00
51802	6/30/2021	Analysis of RFI responses; drafted RFIs	1.50	12	D	\$220.00

Docket	Date	Description	Hours	Issue Code	Phase	Billing Rate
51802	3/8/2021	Review Filing	1.00	1	A	\$ 270.00
51802	3/9/2021	Review Filing	0.80	1	A	\$ 270.00
51802	3/18/2021	Review responses to discovery	0.50	1	B	\$ 270.00
51802	3/25/2021	Review responses to discovery	0.30	1	B	\$ 270.00
51802	3/26/2021	Review 45 day update testimony	1.20	1	A	\$ 270.00
51802	4/7/2021	Review discovery	0.50	1	B	\$ 270.00
51802	4/14/2021	Review discovery	0.30	1	B	\$ 270.00
51802	4/19/2021	Review CARD's draft issues list and send comments to B. Folev	0.50	1	C	\$ 270.00
51802	4/21/2021	Review filed lists of issues.	0.70	1	C	\$ 270.00
51802	4/27/2021	Review responses to discovery	0.80	1	B	\$ 270.00
51802	5/3/2021	Work on analysis	0.80	1	C	\$ 270.00
51802	5/5/2021	Review responses to discovery	0.70	1	B	\$ 270.00
51802	5/13/2021	Respond to B. Foley briefing questions.	0.40	1	C	\$ 270.00
51802	5/13/2021	Review responses to discovery	0.40	1	B	\$ 270.00
51802	5/14/2021	Work on analysis	1.00	1	C	\$ 270.00
51802	5/18/2021	Review responses to discovery	0.50	1	B	\$ 270.00
51802	5/19/2021	Review initial briefs on proposed resiliency service tariff.	0.70	12	C	\$ 270.00
51802	5/20/2021	Review responses to discovery	0.30	1	B	\$ 270.00
51802	5/24/2021	Work on analysis	0.70	1	C	\$ 270.00
51802	5/26/2021	Work on discovery	1.00	1	B	\$ 270.00
51802	5/28/2021	Review discovery. Work on discovery	0.80	1	B	\$ 270.00
51802	5/29/2021	Respond to B. Foley question regarding reliability standards. Research Commission rules.	0.50	1	C	\$ 270.00
51802	6/1/2021	Review discovery	0.30	1	B	\$ 270.00
51802	6/2/2021	Review briefs in response to briefing order.	1.00	1	C	\$ 270.00
51802	6/8/2021	Review discovery	0.50	1	B	\$ 270.00
51802	6/9/2021	Review filing	0.50	1	A	\$ 270.00
51802	6/9/2021	Work on Analysis of issues	0.50	1	C	\$ 270.00
51802	6/17/2021	Review responses to discovery	0.80	1	B	\$ 270.00
51802	6/22/2021	Work on analysis of issues	1.20	1	C	\$ 270.00
51802	6/23/2021	Work on analysis of issues	0.80	1	C	\$ 270.00

Karl Nalepa  
Coded Billables

EXHIBIT E  
27 of 38

51802	6/24/2021	Review Commissioners memo	0.40	1	C	\$ 270.00
51802	6/24/2021	Review discovery.	0.30	1	B	\$ 270.00
51802	6/29/2021	Review responses to discovery.	0.20	1	B	\$ 270.00
51802	6/30/2021	Compile and execute affidavit on billing rates. Send to B. Foley for review.	0.30	11	C	\$ 270.00
51802	7/8/2021	Review discovery and responses to discovery	0.50	1	B	\$ 270.00
51802	7/9/2021	Work on analysis	1.00	1	D	\$ 270.00
51802	7/19/2021	Review discovery and responses to discovery	0.70	1	B	\$ 270.00
51802	7/20/2021	Work on analysis and refine adjustments	0.80	1	D	\$ 270.00
51802	7/21/2021	Review discovery and responses to discovery	0.70	1	B	\$ 270.00
51802	7/21/2021	Continue to refine adjustments	0.60	1	D	\$ 270.00
51802	7/27/2021	Review discovery and responses to discovery	0.80	1	B	\$ 270.00
51802	7/28/2021	Work on analysis.	0.60	1	D	\$ 270.00
51802	7/28/2021	Review draft testimony	0.60	1	E	\$ 270.00

<b>Docket</b>	<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Issue Code</b>	<b>Phase</b>	<b>Billing Rate</b>
51802	4/7/2021	Download application files and set-up model for adjustments	2.00	12	A	\$ 180.00
51802	4/8/2021	Set-up model for adjustments.	5.50	12	A	\$ 180.00
51802	5/20/2021	Review cost of service model.	2.30	12	A	\$ 180.00
51802	5/21/2021	Review cost of service model.	3.20	12	A	\$ 180.00
51802	7/7/2021	Review draft AXM COS model	1.00	12	D	\$ 180.00
51802	7/15/2021	Review SPS testimony	1.20	1	A	\$ 180.00
51802	7/15/2021	setup AXM revenue requirement testimony	1.10	1	E	\$ 180.00
51802	7/16/2021	Review SPS testimony	1.40	1	A	\$ 180.00
51802	7/16/2021	setup AXM revenue requirement testimony	1.30	1	E	\$ 180.00
51802	7/28/2021	Update draft testimony for revenue requirement and cost allocation	1.50	12	E	\$ 180.00

<b>Docket</b>	<b>Date</b>	<b>Description of Activity</b>	<b>Time</b>	<b>Issue Code</b>	<b>Phase of Case</b>	<b>Billing Rate</b>
51802	4/1/2021	Review application, testimony, schedules and exhibits	2.00	4	A	\$ 250.00
51802	4/2/2021	Review application, testimony, schedules and exhibits	1.50	4	A	\$ 250.00
51802	4/4/2021	Review application, testimony, schedules and exhibits	2.00	4	A	\$ 250.00
51802	4/5/2021	Review application, testimony, schedules and exhibits	2.50	4	A	\$ 250.00
51802	4/6/2021	Outline issues and coordination	2.00	4	C	\$ 250.00
51802	4/8/2021	Review application, testimony, schedules and exhibits	2.00	4	A	\$ 250.00
51802	4/9/2021	Review application, testimony, schedules and exhibits	4.00	4	A	\$ 250.00
51802	4/13/2021	Review application, testimony, schedules and exhibits	2.50	4	A	\$ 250.00
51802	4/14/2021	Review application, testimony, schedules and exhibits	1.50	4	A	\$ 250.00
51802	4/15/2021	Review discovery	1.00	4	B	\$ 250.00
51802	4/15/2021	Develop Issues	1.00	4	C	\$ 250.00
51802	4/16/2021	Review discovery	1.00	4	B	\$ 250.00
51802	4/16/2021	Develop Issues	1.00	4	C	\$ 250.00
51802	4/21/2021	Review schedules with update exhibits	4.00	4	A	\$ 250.00
51802	4/27/2021	Review discovery	1.00	4	B	\$ 250.00
51802	4/27/2021	Develop Issues	1.00	4	C	\$ 250.00
51802	4/29/2021	Review discovery	1.25	4	B	\$ 250.00
51802	4/29/2021	Develop Issues	1.25	4	C	\$ 250.00
51802	4/30/2021	Review discovery	0.75	4	B	\$ 250.00
51802	4/30/2021	Develop Issues	0.75	4	C	\$ 250.00
51802	5/7/2021	Review exhibits and testimony	4.50	4	A	\$ 250.00
51802	5/10/2021	Review exhibits and testimony	4.00	4	A	\$ 250.00
51802	5/11/2021	Review exhibits and testimony	2.50	4	A	\$ 250.00
51802	5/14/2021	Review exhibits and testimony	8.00	4	A	\$ 250.00
51802	5/17/2021	Review exhibits and testimony	2.25	4	A	\$ 250.00
51802	5/17/2021	Evaluate issues	2.25	4	D	\$ 250.00
51802	5/21/2021	Review discovery responses	4.00	4	B	\$ 250.00
51802	5/24/2021	Review discovery responses	3.50	4	B	\$ 250.00
51802	5/28/2021	Review discovery responses	3.25	4	B	\$ 250.00
51802	5/28/2021	Perform analysis	3.25	4	D	\$ 250.00

51802	6/1/2021	Review exhibits and testimony	2.00	4	A	\$ 250.00
51802	6/3/2021	Review exhibits and testimony	4.50	4	A	\$ 250.00
51802	6/4/2021	Review exhibits and testimony	3.50	4	A	\$ 250.00
51802	6/9/2021	Review exhibits and testimony	2.00	4	A	\$ 250.00
51802	6/9/2021	evaluate issues	2.00	4	D	\$ 250.00
51802	6/10/2021	Continue review of discovery responses	1.75	4	B	\$ 250.00
51802	6/10/2021	Perform analysis	1.75	4	D	\$ 250.00
51802	6/14/2021	Review discovery responses	2.00	4	B	\$ 250.00
51802	6/17/2021	Review discovery responses	1.50	4	B	\$ 250.00
51802	6/17/2021	Perform analysis	1.50	4	D	\$ 250.00
51802	6/18/2021	Review exhibits and testimony	1.00	4	A	\$ 250.00
51802	6/18/2021	Perform analysis	1.00	4	D	\$ 250.00
51802	6/22/2021	Review discovery responses	1.00	4	B	\$ 250.00
51802	6/25/2021	Review discovery responses	1.50	4	B	\$ 250.00
51802	6/25/2021	Perform analysis	1.50	4	D	\$ 250.00
51802	6/26/2021	Perform analysis	2.00	4	D	\$ 250.00
51802	6/26/2021	outline testimony	2.00	4	E	\$ 250.00
51802	6/30/2021	Perform analysis	2.00	4	D	\$ 250.00
51802	6/30/2021	outline testimony	1.50	4	E	\$ 250.00
51802	7/2/2021	Review exhibits and testimony	1.00	4	A	\$ 250.00
51802	7/2/2021	Perform analysis	1.00	4	D	\$ 250.00
51802	7/2/2021	Work on Schedules	1.00	4	E	\$ 250.00
51802	7/5/2021	Review exhibits and testimony	1.00	4	A	\$ 250.00
51802	7/5/2021	Perform analysis	0.75	4	D	\$ 250.00
51802	7/5/2021	Work on Schedules	0.75	4	E	\$ 250.00
51802	7/6/2021	Review exhibits and testimony	1.40	4	A	\$ 250.00
51802	7/6/2021	Perform analysis	1.30	4	D	\$ 250.00
51802	7/6/2021	Work on Schedules	1.30	4	E	\$ 250.00
51802	7/7/2021	Review exhibits and testimony	1.00	4	A	\$ 250.00
51802	7/7/2021	Perform analysis	1.00	4	D	\$ 250.00
51802	7/7/2021	Work on Schedules	1.00	4	E	\$ 250.00
51802	7/8/2021	Continue review of discovery responses	1.25	4	B	\$ 250.00



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EXHIBIT E  
31 of 38

51802	7/8/2021	Perform analysis	1.25	4	D	\$ 250.00
51802	7/9/2021	Review discovery responses	3.00	4	B	\$ 250.00
51802	7/16/2021	Review exhibits and testimony	1.00	4	A	\$ 250.00
51802	7/16/2021	Perform analysis	1.00	4	D	\$ 250.00
51802	7/17/2021	Review exhibits and testimony	1.00	4	A	\$ 250.00
51802	7/17/2021	perform issue analysis	1.00	4	D	\$ 250.00
51802	7/17/2021	work on schedules and testimony	1.00	4	E	\$ 250.00
51802	7/20/2021	Review discovery responses	2.50	4	B	\$ 250.00
51802	7/21/2021	Review exhibits and testimony	1.25	4	A	\$ 250.00
51802	7/21/2021	perform issue analysis	1.25	4	D	\$ 250.00
51802	7/21/2021	work on schedules and testimony	1.00	4	E	\$ 250.00
51802	7/23/2021	Review exhibits and testimony	1.25	4	A	\$ 250.00
51802	7/23/2021	perform issue analysis	1.25	4	D	\$ 250.00
51802	7/23/2021	work on schedules and testimony	1.00	4	E	\$ 250.00

<b>Docket</b>	<b>Date</b>	<b>Description of Activity</b>	<b>Time</b>	<b>Issue Code</b>	<b>Phase of Case</b>	<b>Billing Rate</b>
51802	3/21/2021	Download application files	1.00	4	A	\$ 150.00
51802	3/22/2021	Review application files	3.00	4	A	\$ 150.00
51802	3/29/2021	Preliminary review and coordination	1.00	4	C	\$ 150.00
51802	3/31/2021	Review discovery questions and responses	2.00	4	B	\$ 150.00
51802	4/5/2021	Draft discovery	2.00	4	B	\$ 150.00
51802	4/6/2021	Review testimony and exhibits	3.00	4	A	\$ 150.00
51802	4/15/2021	Review discovery responses	0.50	4	B	\$ 150.00
51802	4/17/2021	Download and review 45-day update files	2.50	4	A	\$ 150.00
51802	4/20/2021	Review 45-day update exhibits	2.00	4	A	\$ 150.00
51802	5/5/2021	Review exhibits and testimony	3.00	4	A	\$ 150.00
51802	5/7/2021	Review exhibits and testimony	3.00	4	A	\$ 150.00
51802	5/12/2021	Review resiliency tariff	0.50	4	D	\$ 150.00
51802	5/13/2021	Download and review discovery responses	3.00	4	B	\$ 150.00
51802	5/14/2021	Download and review discovery responses	6.00	4	B	\$ 150.00
51802	5/17/2021	Perform analysis	1.00	4	D	\$ 150.00
51802	5/17/2021	Download and review discovery responses	1.00	4	B	\$ 150.00
51802	5/18/2021	Review discovery responses on incentives	2.00	4	B	\$ 150.00
51802	5/18/2021	Review exhibits responses on incentives	2.00	4	B	\$ 150.00
51802	5/20/2021	Review incentive issues	3.00	4	D	\$ 150.00
51802	5/20/2021	Perform analysis	3.00	4	D	\$ 150.00
51802	5/22/2021	Review rate case issues	1.50	4	D	\$ 150.00
51802	5/23/2021	Review testimony and exhibits on payroll issues	3.50	4	C	\$ 150.00
51802	5/23/2021	Draft discovery	3.50	4	B	\$ 150.00
51802	5/24/2021	Review discovery responses	2.50	4	B	\$ 150.00
51802	5/24/2021	Perform analysis on payroll cost	2.50	4	D	\$ 150.00
51802	5/25/2021	Review exhibits and work papers on storm damage	1.00	4	A	\$ 150.00
51802	5/26/2021	Review exhibits and work papers	6.00	4	A	\$ 150.00
51802	5/27/2021	Review exhibits and work papers	1.00	4	A	\$ 150.00
51802	5/29/2021	Review testimony and exhibits	2.00	4	A	\$ 150.00
51802	5/30/2021	Review testimony and exhibits	6.00	4	A	\$ 150.00
51802	6/1/2021	Download files; review exhibits and work papers	3.00	4	A	\$ 150.00

51802	6/2/2021	Download files; review exhibits	0.80	4	A	\$ 150.00
51802	6/2/2021	Review discovery	0.80	4	B	\$ 150.00
51802	6/2/2021	perfonn analysis	0.90	4	D	\$ 150.00
51802	6/10/2021	Download and review update files	2.00	4	A	\$ 150.00
51802	6/10/2021	Review Discovery responses	2.00	4	B	\$ 150.00
51802	6/12/2021	Review discovery responses	2.00	4	B	\$ 150.00
51802	6/15/2021	Review discovery responses	2.00	4	B	\$ 150.00
51802	6/17/2021	Review discovery responses	2.00	4	B	\$ 150.00
51802	6/17/2021	draft discovery on payroll issues	2.00	4	B	\$ 150.00
51802	6/18/2021	Review issues, perfonn analysis	1.00	4	D	\$ 150.00
51802	6/28/2021	Review testimony, exhibits	2.50	4	A	\$ 150.00
51802	6/28/2021	Review discovery responses on tax issues	2.50	4	B	\$ 150.00
51802	6/29/2021	Review testimony, exhibits	4.50	4	A	\$ 150.00
51802	6/29/2021	Review discovery responses on tax issues	4.50	4	B	\$ 150.00
51802	6/30/2021	Review testimony, exhibits on tax issues	3.50	4	G	\$ 150.00
51802	6/30/2021	draft discovery	3.50	4	B	\$ 150.00
51802	7/1/2021	Review testimony and exhibits	3.00	4	A	\$ 150.00
51802	7/1/2021	draft discovery	3.00	4	B	\$ 150.00
51802	7/9/2021	Review testimony and exhibits	1.00	4	A	\$ 150.00
51802	7/9/2021	download discovery responses	1.00	4	B	\$ 150.00
51802	7/12/2021	Download and review discovery responses	2.00	4	B	\$ 150.00
51802	7/16/2021	Review discovery responses	2.50	4	B	\$ 150.00
51802	7/16/2021	perfonn analysis	2.50	4	D	\$ 150.00
51802	7/17/2021	Review exhibits, past data, storm damage	0.50	4	A	\$ 150.00
51802	7/17/2021	Perform analysis	0.50	4	D	\$ 150.00
51802	7/18/2021	Perform analysis	1.50	4	D	\$ 150.00
51802	7/18/2021	draft discovery on stonn damage	1.50	4	B	\$ 150.00
51802	7/27/2021	Pefmm issue analysis	1.00	4	D	\$ 150.00
51802	7/27/2021	draft testimony	1.00	4	E	\$ 150.00
51802	7/28/2021	Perform analysis	1.50	4	D	\$ 150.00
51802	7/28/2021	Work on Draft Testimony	1.50	4	E	\$ 150.00
51802	7/29/2021	Pefonn issue analysis	2.00	4	D	\$ 150.00
51802	7/29/2021	work on revisions to testimony and schedules	2.00	4	E	\$ 150.00

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EXHIBIT E  
34 of 38

51802	7/30/2021	Pefonn issue analysis	2.50	4	D	\$ 150.00
51802	7/30/2021	work on revisions to testimony and schedules	2.50	4	E	\$ 150.00
51802	7/31/2021	Peform issue analysis	2.00	4	D	\$ 150.00
51802	7/31/2021	work on revisions to testimony and schedules	2.00	4	E	\$ 150.00

<b>Docket</b>	<b>Date</b>	<b>Description of Activity</b>	<b>Time</b>	<b>Issue Code</b>	<b>Phase of Case</b>	<b>Billing Rate</b>
51802	5/17/21	Review testimony and exhibits	1.00	4	A	\$ 150.00
51802	5/18/21	Review testimony and exhibits	1.00	4	A	\$ 150.00
51802	5/20/21	Review discovery responses	1.00	4	B	\$ 150.00
51802	5/22/21	Review testimony and exhibits	1.00	4	A	\$ 150.00
51802	5/29/21	Review testimony and exhibits	1.00	4	A	\$ 150.00
51802	5/30/21	Review discovery	1.00	4	B	\$ 150.00
51802	7/3/2021	Review testimony and exhibits and schedules	2.25	4	A	\$ 150.00
51802	7/3/21	Review discovery	2.25	4	B	\$ 150.00
51802	7/13/21	Review testimony and exhibits and schedules	1.40	4	A	\$ 150.00
51802	7/13/21	Review discovery	1.30	4	B	\$ 150.00
51802	7/13/21	Review testimony outline	1.30	4	E	\$ 150.00
51802	7/26/21	Work on schedules	2.50	4	E	\$ 150.00
51802	7/30/21	Review discovery	2.25	4	B	\$ 150.00
51802	7/30/21	Work on schedules	2.50	4	E	\$ 150.00

Docket	Date	Description of Activity	Time	Issue Code	Phase of Case	Billing Rate
51802	4/5/2021	Review application, testimony, schedules, exhibits, and workpapers	2.50	5	A	\$ 200.00
51802	4/8/2021	Review application, testimony, schedules, exhibits, and workpapers	1.75	5	A	\$ 200.00
51802	4/13/2021	Review application, testimony, schedules, exhibits, and workpapers	3.00	5	A	\$ 200.00
51802	4/15/2021	Review issue list	0.50	5	C	\$ 200.00
51802	4/15/2021	Review discovery	0.50	5	B	\$ 200.00
51802	4/15/2021	Review testimony	0.50	5	A	\$ 200.00
51802	4/21/2021	Review application, testimony, schedules, exhibits, and workpapers	2.50	5	A	\$ 200.00
51802	4/30/2021	Review application, testimony, schedules, exhibits, and workpapers	2.00	5	A	\$ 200.00
51802	5/3/2021	Review testimony, schedules, and exhibits and conduct	2.00	5	A	\$ 200.00
51802	5/3/2021	Conduct analyses	1.75	5	D	\$ 200.00
51802	5/6/2021	Review application, testimony, schedules, exhibits, and workpapers	3.00	5	A	\$ 200.00
51802	5/11/2021	Review application, testimony, schedules, exhibits, and workpapers	3.25	5	A	\$ 200.00
51802	5/14/2021	Review application, testimony, schedules, exhibits, and workpapers	2.00	5	A	\$ 200.00
51802	5/18/2021	Review application, testimony, schedules, exhibits, and workpapers	1.50	5	A	\$ 200.00
51802	5/20/2021	Review application, testimony, schedules, exhibits, and workpapers	2.25	5	A	\$ 200.00
51802	5/26/2021	Review application, testimony, schedules, exhibits, and workpapers	3.00	5	A	\$ 200.00
51802	5/31/2021	Review application, testimony, schedules, exhibits, and workpapers	3.50	5	A	\$ 200.00
51802	6/2/2021	Review application, testimony and workpapers and conduct depreciation analysis	3.75	5	A	\$ 200.00
51802	6/7/2021	Review testimony, schedules, and exhibits and conduct analysis	3.25	5	A	\$ 200.00
51802	6/9/2021	Review testimony, schedules, and exhibits and conduct analysis	3.50	5	A	\$ 200.00
51802	6/15/2021	Review testimony, schedules, and exhibits and conduct analysis	3.00	5	A	\$ 200.00
51802	6/17/2021	Review testimony, schedules, and exhibits and conduct analysis	3.00	5	A	\$ 200.00
51802	6/22/2021	Review testimony, schedules, and exhibits and conduct analysis	3.25	5	A	\$ 200.00
51802	6/23/2021	Review testimony, schedules, and exhibits and conduct analysis	3.00	5	A	\$ 200.00
51802	6/25/2021	Review testimony, schedules, and exhibits and conduct analysis	3.25	5	A	\$ 200.00
51802	6/30/2021	Review testimony, schedules, and exhibits and conduct analysis	4.50	5	A	\$ 200.00
51802	7/1/2021	Review testimony, schedules, and exhibits and conduct analysis	3.00	5	A	\$ 200.00
51802	7/6/2021	Review testimony, schedules, and exhibits and conduct analysis	3.75	5	A	\$ 200.00
51802	7/9/2021	Review testimony, schedules, and exhibits and conduct analysis	3.50	5	A	\$ 200.00
51802	7/12/2021	Review testimony, schedules, and exhibits and conduct analysis	3.25	5	A	\$ 200.00
51802	7/14/2021	Review testimony, schedules, and exhibits and conduct analysis	3.00	5	A	\$ 200.00
51802	7/15/2021	Review testimony, schedules, and exhibits and conduct analysis	3.50	5	A	\$ 200.00

David Garrett  
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EXHIBIT E  
37 of 38

51802	7/23/2021	Review testimony, schedules, and exhibits and conduct analysis	3.00	5	A	\$ 200.00
51802	7/28/2021	Review testimony, schedules, and exhibits and conduct analysis	2.50	5	A	\$ 200.00
51802	7/29/2021	Draft Testimony	1.75	5	E	\$ 200.00
51802	7/29/2021	Review testimony, exhibits and workpapers	1.75	5	A	\$ 200.00
51802	7/30/2021	Draft Testimony	1.50	5	E	\$ 200.00
51802	7/30/2021	Review testimony, exhibits and workpapers	1.25	5	A	\$ 200.00

Docket	Date	Description of Activity	Time	Issue Code	Phase of Case	Billing Rate
51802	7/22/2021	Telephone conference and exchange emails regarding providing rate case expense testimony; review/analyze recent filings and contested issues raised in rate case expense testimony and dockets	1	11	D	\$320.00
51802	7/26/2021	Review/analyze recent municipal rate case expense proceedings and PUCT Staff testimony ; work regarding draft testimony	2	11	D	\$320.00
51802	7/28/2021	Additional work drafting rate case expense testimony	4	11	E	\$320.00
51802	7/30/2021	Additional work regardign drafting testimony	1.25	11	E	\$320.00
51802	7/31/2021	Additional work drafting and revising rate case expense testimony	1.75	11	E	\$320.00





Control Number: 51415



Item Number: 603

Addendum StartPage: 0

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

2021 MAY 27 PM 12:47

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

**SOAH ORDER NO. 13**  
**OPTIONAL COMPLETENESS ADDITIONS; RATE CASE EXPENSES PROCEDURES;**  
**PAGE AND WORD COUNT LIMITS FOR BRIEFS; BRIEFING OUTLINE AND**  
**BRIEFING REQUIREMENTS; FILING MICROSOFT WORD DOCUMENTS**

**I. OPTIONAL COMPLETENESS ADDITIONS TO ADMITTED EXHIBITS**

Any additional pages from admitted exhibits that are necessary to provide a complete exhibit for the party making an optional completeness objection are due on May 28, 2021. Objections, if any, to optional completeness additions are due no later than June 2, 2021. Responses to optional completeness objections will not be considered absent good cause shown.

**II. RATE CASE EXPENSES PROCEDURES**

On April 8, 2021, Southwestern Electric Power Company (SWEPCO) and Cities Advocating Reasonable Deregulation (CARD) filed updates to their rate case expenses incurred through that date. SWEPCO and CARD shall endeavor to file additional updates to their rate case expenses by mid-June and, on or before July 6, 2021, shall file their final rate case expense updates that will be considered in the Proposal for Decision to be issued in this docket. On July 20, 2021, Staff shall file its final supplemental direct testimony regarding SWEPCO's and CARD's proposed rate case expenses. On July 27, 2021, SWEPCO and CARD may file their final supplemental rebuttal testimony addressing Staff's July 20, 2021 final supplemental direct testimony. No later than July 28, 2021, Staff, SWEPCO, or CARD may file a request for a hearing on the rate case expense testimony filed in July 2021. If a hearing is requested, that hearing will be convened on short notice during the first week of August 2021, and will be limited to addressing the July 2021 rate case expense testimony.

### **III. PAGE AND WORD LIMITS APPLICABLE TO BRIEFS**

SWEPCO's initial and reply briefs are limited to the greater of 150 pages or 52,500 words. Staff's and Intervenor's initial and reply briefs are limited to the greater of 100 pages or 35,000 words.

### **IV. BRIEFING OUTLINE AND BRIEFING REQUIREMENTS**

The proposed briefing outline filed by SWEPCO in Microsoft Word format on May 24, 2021, is adopted for use and shall be followed in this proceeding. As to all issues other than rate case expenses (which are governed by the procedures and deadlines prescribed in Section II, above), the record will close on July 1, 2021, the deadline for filing reply briefs.

As required by State Office of Administrative Hearings (SOAH) Order No. 4:

- SWEPCO shall provide a response to each issue listed in the briefing outline in its initial brief. Other parties may respond to the issues that they deem necessary to support their positions. In their briefs, parties other than SWEPCO should omit outline headings for issues they do not address, but should not change the letter or number the agreed outline assigns to issues they address. Parties may add additional levels of subheadings for issues requiring longer discussion. Parties are encouraged to submit joint briefs, proposed findings of fact (FoFs), proposed conclusions of law (CoLs), and proposed ordering paragraphs (OPs) to the extent they agree on issues. Arguments shall not be submitted with the FoFs, CoLs, or OPs.
- All initial briefs and reply briefs that are more than five pages long shall have a table of contents with page numbers. Reply briefs shall be limited to responding to other parties' initial briefs and shall clearly identify the initial brief (by party) and specific portion thereof (by heading or page numbers) to which the reply brief is responding.

- All factual assertions in briefs shall be supported by evidence admitted at the hearing for which a specific citation is provided in footnotes. To avoid confusion, if both native and Bates page numbers appear on a page of an exhibit being cited, the parties shall cite to the Bates-numbered pages, if any. Where necessary, the parties should identify which type of page number is being cited in its initial footnote citing that exhibit.
- The Administrative Law Judges (ALJs) may consider waived any statement or argument set forth in a brief to the extent that it: (1) lacks accurate citations to the evidence and law; or (2) is in a party's reply brief but should have been in its initial brief.
- Parties shall try to avoid filing any portion of their briefs confidentially by discussing exhibits covered by the Protective Order in a way that does not reveal protected information and referring the ALJs to the protected exhibits or the confidential portions of the transcripts for more detail.

## V. MICROSOFT WORD DOCUMENTS

The parties are encouraged to file Microsoft Word versions of their briefs on the Public Utility Commission of Texas Interchange.<sup>1</sup> SOAH has implemented revised procedures relating to emailing courtesy copies to SOAH. Accordingly, the parties **SHALL NOT** email courtesy copies of any document to SOAH.


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<sup>1</sup> See 16 Tex. Admin. Code § 22.72(i)(1) ("Electronic filings shall be made in accordance with the current list of preferred file formats available in Central Records and on the commission's World Wide Web site") and <https://www.puc.texas.gov/industry/filings/FilerFaq.aspx> (listing Microsoft Word as a common file type that the Commission Interchange supports).

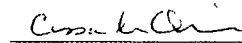
SIGNED May 27, 2021.



STEVEN H. NEINAST  
ADMINISTRATIVE LAW JUDGE  
STATE OFFICE OF ADMINISTRATIVE HEARINGS



ROBERT H. PEMBERTON  
ADMINISTRATIVE LAW JUDGE  
STATE OFFICE OF ADMINISTRATIVE HEARINGS



CASSANDRA QUINN  
ADMINISTRATIVE LAW JUDGE  
STATE OFFICE OF ADMINISTRATIVE HEARINGS



ANDREW LUTOSTANSKI  
ADMINISTRATIVE LAW JUDGE  
STATE OFFICE OF ADMINISTRATIVE HEARINGS

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

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

**PROPOSAL FOR DECISION**

**I. INTRODUCTION**

Southwestern Electric Power Company (SWEPCO or the Company) is a wholly-owned subsidiary of American Electric Power Company (AEP). SWEPCO, as an electric utility providing service in Texas, is subject to the Texas Public Utility Regulatory Act (PURA) and the jurisdiction of the Public Utility Commission of Texas (PUC or Commission) thereunder.<sup>1</sup> On October 14, 2020, SWEPCO filed an application in this docket to change its base rates (Application).

SWEPCO is a fully integrated electric utility providing service to 543,400 retail customers and six wholesale customers in Texas, Arkansas, and Louisiana. Of those retail customers, 187,400 reside in Texas. Two of the Company's six Federal Energy Regulatory Commission (FERC)-approved wholesale customer contracts are with electric cooperatives in Texas. Through wholesale arrangements with these Texas cooperatives, SWEPCO supplies generation to cooperatives serving approximately 240,000 retail customers in Texas. SWEPCO's Texas service area generally includes the area between Waskom (on the eastern Texas border) and Sulphur Springs on the west, and Texarkana and Center on the north and south, with an additional five counties along the Texas border with Oklahoma in the Texas panhandle, running north of Childress to Wheeler.<sup>2</sup> The largest cities in SWEPCO's Texas service area include Longview, Texarkana, Marshall, Mount Pleasant, Kilgore, and Henderson.

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<sup>1</sup> Tex. Util. Code §§ 11.001-66.016 (PURA).

<sup>2</sup> Most of SWEPCO's service territory is in the northeast corner of Texas, well east of Dallas. But SWEPCO also serves customers in the Texas panhandle along Texas's eastern border with Oklahoma.

rate case, it should provide a more detailed explanation, or a study, that support the requested increase.

**J. Riders**

- Proposed Residential Service Plug-in Electric Vehicle (PEV) Rider: The Commission should approve SWEPCO's proposed PEV Rider.
- Renewable Energy Credit (REC) Rider: SWEPCO should revise the REC Rider to allow a customer to link its RECs to specific renewable resources. SWEPCO's REC opt-out credit applicable to transmission level customers that "opt out" of paying RECs should be allocated based on energy, not demand.

**K. Retail Choice Pilot Project**

ETSWD's request that the Commission implement a retail choice pilot project in SWEPCO's service territory is moot based on the Commission's rejection of that request in its declaratory order issued in Docket No. 51257.

**L. Baselines**

SWEPCO's proposals to reset the baselines for the components that are used for a subsequent implementation of the TCRF and DCRF, and to establish a baseline for the GCRR should be approved. The TCRF, DCRF, and GCRR baselines should be set in the compliance phase of this case.

**M. Rate Case Expenses**

SWEPCO should be authorized to recover its own and CARD's rate case expenses totalling \$3,700,021 through its proposed Rate Case Surcharge (RCS) Rider. The Commission should deny SWEPCO's request to recover \$65,167 attributable to the hourly fees charged by two attorneys in excess of \$550 per hour. The total amount stated above includes \$2,500 in CARD's rate case expenses finally incurred in Docket No. 47141.

## **XII. REASONABLENESS AND RECOVERY OF RATE CASE EXPENSES [PO ISSUES 26, 27, 28]**

SWEPCO requests recovery of its reasonable rate case expenses (RCEs) incurred in this proceeding as well as those expenses it pays to reimburse CARD for CARD's RCEs.<sup>1599</sup> SWEPCO also seeks to recover RCEs associated with its most recent TCRF filing, Docket No. 49042,<sup>1600</sup> its pending fuel reconciliation, Docket No. 50997,<sup>1601</sup> as well as appellate expenses related to its last two base rate proceedings, Docket Nos. 40443 and 46449.<sup>1602</sup>

The statutory basis for the recovery of RCEs incurred by a regulated utility is set forth in PURA § 36.061. PURA § 33.023 establishes the statutory foundation for the recovery of the expenses of municipalities incurred for participating in ratemaking proceedings before the Commission. The Commission's RCE Rule, 16 TAC § 25.245, addresses the means by which a utility is required to present and prove up its reasonable rate case expenses.

In this case, the RCE issues were not severed into a separate docket as had been the historical practice until last year.<sup>1603</sup> Severance of the RCEs would have allowed consideration of all RCEs related to these cases in a single docket decided after the Commission issues its final order in this docket. Instead, because RCEs are to be addressed in this docket, a cut-off was established after the close of the hearing and prior to issuing this PFD that would address recovery of most but not all RCEs incurred to process this docket and the four prior or pending SWEPCO dockets listed above.<sup>1604</sup> SOAH Order No. 13 set the procedures by which the parties would file

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<sup>1599</sup> SWEPCO Ex. 5 (Ferry-Nelson Dir.) at 24.

<sup>1600</sup> *Application of Southwestern Electric Power Company to Amend its Transmission Cost Recovery Factor*, Docket No. 49042, Order (Jul. 18, 2019).

<sup>1601</sup> *Application of Southwestern Electric Power Company for Authority to Reconcile Fuel Costs*, Docket No. 50997 (pending).

<sup>1602</sup> SWEPCO Ex. 5 (Ferry-Nelson Dir.) at 24.

<sup>1603</sup> For example, the rate case expenses incurred by SWEPCO and CARD in SWEPCO's last base rate case were severed and addressed in Docket No. 47141. *Review of Rate Case Expenses Incurred by Southwestern Electric Power Company and Municipalities in Docket 46449*, Docket No. 47141, Order (Aug. 27, 2020).

<sup>1604</sup> Both SWEPCO and CARD filed periodic updates to their RCE reports commencing in March 2021.



their final RCE reports and testimony for consideration in this docket. On July 6, 2021, in accordance with SOAH Order No. 13, SWEPCO and CARD filed their final supplemental RCE reports. As indicated in those reports, SWEPCO's RCEs subject to review in this docket are those incurred by the Company through May 2021; CARD's RCEs subject to review in this docket are those incurred through June 2021. Also in accordance with SOAH Order No. 13, Staff filed its final supplemental direct testimony addressing RCEs on July 20, 2021, and SWEPCO filed its final supplemental rebuttal testimony addressing RCEs on July 27, 2021.<sup>1605</sup>

All RCEs incurred up to the cut-off date found to be reasonable by the Commission will be recovered from SWEPCO's customers through SWEPCO's Rate Case Surcharge (RCS) Rider. SWEPCO will reimburse CARD for its Commission-authorized RCEs to the extent it has not already done so. Any additional RCEs incurred for this docket after the cut-off date, referred to as "trailing RCEs," would be recorded as a regulatory asset and deferred for analysis and recovery in a future docket.

The total RCEs sought for recovery by SWEPCO and CARD are \$3,769,007.<sup>1606</sup> Two RCE-related issues remain contested in this case.<sup>1607</sup> First, Staff opposes CARD's request for reimbursement of \$6,321 in RCEs CARD incurred in Docket No. 47141 after the agreed RCE

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<sup>1605</sup> "Final Supplemental Testimony of Ruth Stark," and "Final Supplemental Rebuttal Testimony of Lynn Ferry-Nelson," respectively. Because these testimonies, and the reports filed by SWEPCO and CARD on July 6, 2021, were filed after the hearing on the merits in accordance with SOAH Order No. 13, they do not have stated exhibit numbers. In this PFD, they are referred to by their names, such as "Stark Final RCE Testimony," rather than by an exhibit number. These documents are part of the record in this case. On this point, SWEPCO's and CARD's RCE reports filed on and before July 6, 2021, Ms. Stark's Final RCE testimony filed on July 20, 2021, and Ms. Ferry-Nelson's Final RCE testimony filed on July 27, 2021, are admitted into the record in this docket, and are so noted on the Exhibit Attestation filed in conjunction with this PFD. This includes SWEPCO's Second Supplemental RCE Report filed on June 11, 2021, and CARD's First Supplemental RCE Report filed on June 18, 2021. CARD filed a Statement of Position regarding its RCEs on July 27, 2021, which adds no new arguments or evidence.

<sup>1606</sup> Stark Final RCE Testimony at 7; Ferry-Nelson Final RCE Testimony at 4.

<sup>1607</sup> Prior to filing its post-hearing briefs, Staff raised a third issue involving a potential \$45,457 double-counting in the RCEs. In its initial brief, however, Staff addressed this double-counting issue but concluded "Staff agrees that the \$45,457 is recoverable by SWEPCO." Staff Initial Brief at 81.

cut-off date in that proceeding.<sup>1608</sup> Second, Staff recommends a \$65,167 disallowance of SWEPCO's requested RCEs related to legal billings in excess of \$550 per hour.<sup>1609</sup>

**A. Amounts Sought for Recovery and the Proposed Recovery Method**

SWEPCO's RCEs fall into four categories of costs: outside legal counsel, outside consultants, cities' expenses, and miscellaneous expenses.<sup>1610</sup> SWEPCO witness Lynn Ferry-Nelson's Exhibits LFN-1 and LFN-2 to her direct testimony and Exhibit LFN-1R to her rebuttal testimony contain a summary of the items that make up SWEPCO's requested RCEs. CARD's RCEs, which are subsumed within SWEPCO's RCEs, are supported by CARD witness Catherine Webking.<sup>1611</sup>

The total RCEs requested by SWEPCO and CARD, by docket, are reflected in the following table:

**Total RCEs Subject to Review in this Docket<sup>1612</sup>**

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

<sup>1608</sup> Staff Ex. 3B (Stark Supp. Dir.) at 12.

<sup>1609</sup> Stark Final RCE Testimony at 7.

<sup>1610</sup> SWEPCO Ex. 5 (Ferry-Nelson Dir.) at 31.

<sup>1611</sup> CARD Ex. 5 (Webking Dir.).

<sup>1612</sup> Stark Final RCE Testimony at 8, Attachment RS-1FS.

SWEPCO proposes that the Commission: (1) review and determine the reasonableness of its and CARD's RCEs presented in their RCE reports filed on and before the July 6, 2021 cut-off date; and (2) authorize recovery of any expenses found to have been reasonably incurred through the RCS Rider.<sup>1613</sup> No party opposes the RCS Rider recovery method. As to the trailing RCEs that will be subject to a future proceeding, SWEPCO agrees with Staff's recommendation that the Commission authorize SWEPCO to establish a regulatory asset to record both SWEPCO's and CARD's trailing RCEs from this proceeding to be reviewed and recovered to the extent found to be reasonable in a future docket.<sup>1614</sup>

The ALJs agree that approved RCEs in this docket should be recovered through SWEPCO's proposed RCS Rider, and that the trailing expenses should be booked as a regulatory asset for review and potential recovery in a future case.

**B. The Docket No. 47141 Issue Regarding CARD's RCEs**

Staff contends that CARD's requests for \$6,321 in RCEs associated with Docket No. 47141 should be denied because the amended unanimous settlement (settlement) adopted in that docket precludes recovery of this amount.<sup>1615</sup> The findings of fact in the Commission's order approving the settlement include the following:

78. The parties agreed that SWEPCO would recover \$5,429,804.52 in rate-case expenses. This black-box amount includes reimbursement to CARD in the amount of \$1,086,322.14 through April 13, 2020. In addition, the black-box amount includes reimbursement to CARD for actual expenses incurred in this docket after April 13, 2020 but caps that reimbursement at \$2,500.

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<sup>1613</sup> SWEPCO Ex. 5 (Ferry-Nelson Dir.) at 26.

<sup>1614</sup> SWEPCO Reply Brief at 118. CARD does not oppose these proposals; CARD's only issue is with Staff's proposed disallowance of \$6,321 adjustment related to Docket No. 47141.

<sup>1615</sup> Citing Docket No. 47141, Order at 12-13, FoF Nos. 78 and 79 (Aug. 27, 2020). *See* Stark Final RCE Testimony at 7.

79. SWEPCO and CARD agreed not to request any additional recovery for rate-case expenses incurred in this docket, in litigation before the Commission in Docket Nos. 40443 and 46449, and in Docket Nos. 48233 and 47553.<sup>1616</sup>

Staff argues that because the Commission's order in Docket No. 47141 prohibits recovery of any additional expenses related to that proceeding, CARD's requested rate-case expenses should be adjusted by (\$6,321).<sup>1617</sup>

CARD agrees that the \$6,321 was incurred after April 13, 2020, and the settlement caps reimbursement of such expenses at \$2,500.<sup>1618</sup> CARD argues that Staff's calculation of the adjustment is not accurate because it fails to account for the \$2,500 in rate-case expenses that SWEPCO was required to reimburse CARD pursuant to the settlement. Hence, according to CARD, the correct adjustment is a reduction of \$3,821 and not \$6,321 (that is, \$6,321 - \$2,500 = \$3,821).

The ALJs agree with CARD. The disallowance necessary to recognize the \$2,500 cap in the settlement is \$3,821, not \$6,321. It appears that the dispute as to the amount of the disallowance arises because Staff construes FoF No. 79 to mean that CARD is not entitled to *any* additional RCEs incurred in Docket No. 47141 (presumably after April 13, 2020). Standing alone, the ALJs understand how Staff arrived at that interpretation. FoF No. 78, however, must be read in conjunction with FoF No. 79. Finding of Fact No. 78 allows CARD to recover up to \$2,500 in RCEs for Docket No. 47141; that is, CARD is authorized to recover up to an additional \$2,500. The ALJs read the words "any *additional* recovery" in FoF No. 79 to mean that CARD is precluded from recovering any RCEs in addition to (or above) the amounts authorized in FoF No. 78. Finding of Fact No. 78 allows CARD to recover \$1.09 million plus up to an additional \$2,500. For these reasons, Staff has justified the disallowance of \$3,821 in CARD's RCEs subject to recovery in this docket, but CARD has also justified recovery of \$2,500 related to RCEs incurred in Docket No.

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<sup>1616</sup> Docket No. 47141, Order at 12-13, FoF Nos. 78 and 79 (Aug. 27, 2020).

<sup>1617</sup> Staff Initial Brief at 85 (citing Staff Ex. 3b (Stark Suppl. Dir.) at 12). Staff does not address this issue in its reply brief.

<sup>1618</sup> CARD Reply Brief at 46-47.

47141. The ALJs therefore recommend that CARD be allowed to recover \$2,500, but not \$6,321, related to Docket No. 47141.

**C. Staff's Proposed \$550 Per-Hour RCE Cap**

Staff's proposes to reduce SWEPCO's requested RCEs by \$65,167, arguing that any amounts billed above an hourly rate above \$550 an hour are excessive under the Commission's RCE Rule and, therefore, are neither reasonable nor recoverable.<sup>1619</sup> Staff identified two instances in which SWEPCO paid attorneys based on an hourly rate in excess of \$550 per hour: one for an attorney with Eversheds Sutherland US LLP (Eversheds), who billed at \$1,230 per hour, and the other for a Baker Botts LLP (Baker Botts) attorney who billed at \$1,010 per hour.

The Company requests recovery of the entire amounts paid regardless of the hourly rate. Staff is not proposing to disallow all fees charged by the two attorneys who billed in excess of \$550 per hour. Instead, Staff's proposal is to allow SWEPCO to recover dollars resulting from the number of hours billed times \$550. Thus, Staff's proposal is to disallow the amounts billed in excess of \$550 per hour, but not amounts incurred up to that hourly rate.<sup>1620</sup>

In her Supplemental Direct testimony filed on May 5, 2021, Staff witness Stark proposed a RCE disallowances related to hourly billing rates in excess of \$550 per hour as follows.<sup>1621</sup>

- With respect to Docket No. 51415, SWEPCO incurred \$12,423 of legal expenses for services provided by [Eversheds] consisting of 10.1 hours billed at an hourly rate of \$1,230.

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<sup>1619</sup> Stark Final RCE Testimony at 7; Staff Ex. 3B (Stark Supp. Dir.) at 7.

<sup>1620</sup> Staff Ex. 3B (Stark Supp. Dir.) at 7. Staff's final recommended \$65,167 disallowance is based on the final RCE reports filed by SWEPCO and CARD on July 6, 2021. Ms. Stark's figure is the product of multiplying the number of hours billed in each of the two instances identified by Staff by the portion of the hourly billing rate that is above \$550. *See* Staff Ex. 3B (Stark Supp. Dir.) at 8.

<sup>1621</sup> Staff Ex. 3B (Stark Suppl. Dir.) at 7.

- With respect to the appeal of Docket No. 40443, SWEPCO incurred legal expenses for services provided by [Baker Botts] a portion of which included \$96,354 for 95.4 hours billed at an hourly rate of \$1,010.<sup>1622</sup>

In her Final RCE testimony filed on July 20, 2021, based on SWEPCO's and CARD's final RCE Reports filed on July 6, 2021, Ms. Stark testified:

[I] recommend an additional disallowance of \$14,414 of SWEPCO's legal expenses based on SWEPCO's Second and Third Supplemental rate-case expense filings. This combined with the previously recommended disallowance in my supplemental direct testimony equals a total recommended disallowance of \$65,167 of SWEPCO's rate-case expenses for this proceeding related to legal billings in excess of \$550 per hour.<sup>1623</sup>

In her Final RCE Testimony, Ms. Stark does not state how much of the \$14,414 increase from her Supplemental Direct testimony is attributable to Eversheds and how much is attributable to Baker Botts. But SWEPCO does not dispute Ms. Stark's testimony that the total amount in this docket attributable to billings in excess of \$550 per hour is \$65,147. Thus, the issue is not how the amount was calculated, but whether the ALJs should recommend for or against imposing a \$550 per-hour cap on recoverable RCEs.

## 1. Staff's Arguments and Evidence

Staff relies on the Commission's RCE Rule to support its proposed \$550 per-hour cap:

- (c) **Criteria for review and determination of reasonableness.** In determining the reasonableness of the rate-case expenses, the presiding officer shall consider the relevant factors listed in subsection (b) of this section and any other factor shown to be relevant to the specific case. The presiding officer shall decide whether and the extent to which the evidence shows that:
- (1) the fees paid to, tasks performed by, or time spent on a task by an attorney or other professional were *extreme or excessive*; . . .<sup>1624</sup>

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<sup>1622</sup> Staff Ex. 3B (Stark Supp. Dir.) at 7.

<sup>1623</sup> Stark Final RCE Testimony at 7.

<sup>1624</sup> 16 TAC § 25.245 (emphasis added).

Ms. Stark noted that, in considering the pending adoption of 16 TAC § 25.245, the Commission commented on the need to establish a more robust process for reviewing attorney's fees, and that such "fees need to be proven up with real evidence from credible experts."<sup>1625</sup> Ms. Stark explained that the Commission's order adopting 16 TAC § 25.245 concluded that "adopting clear evidentiary standards and specific criteria for the review and determination of the reasonableness of rate-case expenses will incentivize utilities and municipalities to act more like self-funded litigants, while still providing for recovery of reasonable rate-case expenses."<sup>1626</sup> In recent years, Staff has consistently recommended that any amount billed above an hourly rate of \$550 an hour is excessive under 16 TAC § 25.245(c)(1).<sup>1627</sup>

Ms. Stark also relies on a 2016 memorandum and 2019 follow-up memorandum issued by the Office of the Attorney General of Texas (OAG) to state agencies, university systems, and institutions of higher education outlining policies and procedures relating to the retention of outside legal counsel, which states that unless expressly approved, the hourly rate for attorneys shall not exceed \$525 per hour.<sup>1628</sup> The memoranda state: "Timekeeper Rates—Unless expressly approved by the First Assistant Attorney General in advance, hourly rates for attorneys shall not exceed \$525/hour, while hourly rates for paralegals shall not exceed \$225/hour."<sup>1629</sup>

Ms. Stark further testified that the majority of the legal billings requested by SWEPCO and CARD in this proceeding relate to services provided by three law firms: Duggins Wren Mann

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<sup>1625</sup> Staff Ex. 3B (Stark Supp. Dir.) at 8.

<sup>1626</sup> *Rulemaking to Propose New Subst. R. § 25.245 Relating to Recovery of Expenses for Ratemaking Proceedings*, Project No. 41622, Order Adopting Rule § 25.245 at 13-14 (Aug. 6, 2014) (RCE Rule Preamble).

<sup>1627</sup> Staff Ex. 3B (Stark Supp. Dir.) at 7.

<sup>1628</sup> Staff Ex. 3B (Stark Supp. Dir.) at 8-9, and Attachments RS-1S (2016 OAG Memorandum) and RS-2S (2019 OAG Memorandum). Ms. Stark notes that the 2019 memorandum superseded the 2016 memorandum, but the \$525 per hour cap remained unchanged. The memoranda specifically addressed "Outside Counsel Contract Rules and Templates."

<sup>1629</sup> Staff Ex. 3B (Stark Supp. Dir.), Attachment RS-1S at 7. In the OAG's 2019 memorandum, the hourly rate caps language replaced the word "paralegal" in the 2016 memorandum with "non-attorney legal work (limited to paralegals, legal assistants, and other timekeepers performing similar legal work)." Stark Final RCE Testimony, Attachment RS-2S at 7. The hourly rate caps were not changed in the 2019 memorandum.

& Romero, LLP (Duggins Wren), Herrera Law & Associates, PLLC (Herrera Law), and Scott, Douglass & McConnico, LP, and the hourly billing rates for the lawyers in this docket range from \$250 per hour to \$550 per hour.<sup>1630</sup>

Staff cites as additional support the PFD in Docket No. 45979.<sup>1631</sup> Ms. Stark notes that, while the Commission ultimately dismissed Docket No. 45979, the PFD in that case is instructive:<sup>1632</sup>

The ALJ agrees with Staff and OPUC that, in general, a cap on hourly fees charged by attorneys in utility rate cases before the Commission is appropriate and, in this case, the record supports a \$550 per hour cap . . . While Rule 25.245(c)(1) does not specify a cap on attorneys' fees, it contemplates that fees paid to an attorney or other professional could be "extreme or excessive." Otherwise, there would be no purpose for Rule 25.245 to identify the level of fees paid to an attorney (or other professional) as a consideration under that rule.<sup>1633</sup>

Staff also quotes the following from the Docket No. 45979 PFD:

Setting attorneys' fees in an RCE case based on the upper end of hourly rates charged by large, national law firms would remove the intended incentive for regulated public utilities to act more like self-funded litigants . . . National law firms may charge \$600 and more per hour, and Sharyland is free to hire such firms to represent it before the PUC, but that does not mean that rates in that range are reasonable for practitioners before the PUC, and Sharyland's captive customers should not be expected to cover hourly fees at and above \$550 per hour.<sup>1634</sup>

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<sup>1630</sup> Staff Ex. 3B (Stark Supp. Dir.) at 9. The most experienced lawyers at Duggins Wren who worked on this case billed at \$420 per hour. *E.g.*, SWEPCO Ex. 34 (Ferry-Lynn Reb.), Exh. LFN-2R at 922. Herrera Law's hourly rates ranged from \$250 to \$485 per hour. CARD Ex. 5 (Webking Dir.), Attachment CJW-2 at 2. These exhibits indicate that Ms. Webking bills at \$550 per hour.

<sup>1631</sup> *Review of Rate Case Expenses Incurred by Sharyland Utilities, L.P. in Docket No. 45414*, Docket No. 45979, PFD (Oct. 29, 2018). *See also* Staff Ex. 3B (Stark Supp. Dir.) at 9-10.

<sup>1632</sup> Docket No. 45979, Order of Dismissal at 1 (Oct. 8, 2019), "The Commission finds that Sharyland's original request to recover rate-case expenses from Docket No. 45414 is obsolete and moot, given the agreement and final order in Docket No. 48989 prohibiting Sharyland from recovering those expenses, and the Commission therefore finds good cause under 16 TAC § 22.181(d) to grant Sharyland's motion to dismiss."

<sup>1633</sup> Staff Ex. 3B (Stark Supp. Dir.) at 9-10 (citing Docket No. 45979, PFD at 41-42).

<sup>1634</sup> Staff Ex. 3B (Stark Supp. Dir.) at 10 (citing Docket No. 45979, PFD at 42-43).



Staff also argued in its initial brief that SWEPCO should not be allowed to recover rate case expenses above \$550 an hour because SWEPCO failed to provide information regarding the charges about \$550 per hour until after the discovery period closed in this case.<sup>1635</sup>

Staff notes that the Commission has approved a cap on attorney fees in some settled cases but has yet to rule on the issue in a contested proceeding.<sup>1636</sup> Staff witness Stark explained that Staff's recommended \$550 per-hour cap does not limit SWEPCO from paying above \$550 an hour for legal counsel services: "[m]y recommendation is only intended to be a cap on the amount that should reasonably be recovered from ratepayers."<sup>1637</sup>

## **2. SWEPCO's Arguments and Evidence**

SWEPCO counters that a fixed \$550 per-hour cap is inconsistent with how courts and the Commission typically consider the reasonableness of attorneys' fees and is inconsistent with the Commission's RCE Rule.<sup>1638</sup> SWEPCO notes that the Commission's RCE Rule does not specify a cap on professional fees. Instead, the rule states that the presiding officer shall consider multiple relevant factors in deciding whether the fee paid to an attorney or other professional was extreme or excessive, including, among other factors: (1) the nature, extent, and difficulty of the work; (2) the time and labor required and expended; (3) the nature and scope of the case, including but not limited to the amount of money or value of property or interest at stake and the novelty or complexity of the issues addressed; and (4) the amount of rate-case expenses reasonably associated with each issue.<sup>1639</sup> SWEPCO contends that courts consider a variety of factors in determining whether attorneys' fees are reasonable and they do not employ bright-line limitations such as the

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<sup>1635</sup> Staff Ex. 3B (Stark Supp. Dir.) at 11. Staff states in its initial brief that SWEPCO's RCE witness waited until her supplemental rebuttal testimony, rather than her direct or rebuttal testimony, to describe the services provided by the attorneys who charged more than \$550 per hour, describe the issues they addressed, and address the rates that they charged. Staff Initial Brief at 83-84.

<sup>1636</sup> *See Application of El Paso Electric Company to Change Rates*, Docket No. 46831, FoF No. 64 (Dec. 18, 2017).

<sup>1637</sup> Staff Ex. 3B (Stark Supp. Dir.) at 11.

<sup>1638</sup> SWEPCO Ex. 35 (Ferry-Nelson Supp. Reb.) at 4.

<sup>1639</sup> SWEPCO Ex. 35 (Ferry-Nelson Supp. Reb.) at 5; *see also* 16 TAC § 25.245.

one Staff recommends.<sup>1640</sup> For example, other relevant factors to consider include the experience, reputation, and ability of the professional and the fees customarily charged for similar professional services.<sup>1641</sup>

SWEPCO also argues that the OAG opinions and Docket No. 45979 PFD cited by Staff do not support limiting the recovery of every professional in a ratemaking proceeding to \$550 per hour. First, the OAG memoranda sets an amount of \$525 per hour as presumptively reasonable for an attorney's hourly rate for routine matters, and simply requires pre-authorization for an hourly rate exceeding \$525.<sup>1642</sup> According to SWEPCO, if a firm \$525 per hour cap were uniformly imposed, there would be no reason for the OAG to allow for an exception in circumstances in which a higher hourly rate might be appropriate.<sup>1643</sup> Second, the Docket No. 45979 PFD also does not require that a \$550 per hour cap must be applied to every professional in a ratemaking proceeding. Instead, as the PFD noted, the RCE Rule is intended to help ensure that utilities act more like self-funded litigants.<sup>1644</sup>

SWEPCO's witness Ferry-Nelson explains the expertise and SWEPCO's need for counsel from its two outside attorneys who charged in excess of \$550 per hour: Mr. Bradley M. Seltzer, who is an energy tax law expert, and former Chief Justice of the Supreme Court of Texas Thomas Phillips. Ms. Ferry-Nelson confirmed that these two attorneys are routinely hired by self-funded litigants for their expert representation at the same or greater rates than those charged to SWEPCO.<sup>1645</sup> Ms. Ferry-Nelson testified that, in this rate case, SWEPCO is litigating the treatment of a complex tax issue involving SWEPCO's net operating loss carry-forward accumulated deferred federal income tax asset.<sup>1646</sup> The vast majority of this issue was handled by

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<sup>1640</sup> SWEPCO Ex. 35 (Ferry-Nelson Supp. Reb.) at 5.

<sup>1641</sup> SWEPCO Ex. 35 (Ferry-Nelson Supp. Reb.) at 5.

<sup>1642</sup> SWEPCO Ex. 35 (Ferry-Nelson Supp. Reb.) at 7.

<sup>1643</sup> SWEPCO Ex. 35 (Ferry-Nelson Supp. Reb.) at 7.

<sup>1644</sup> SWEPCO Ex. 35 (Ferry-Nelson Supp. Reb.) at 7.

<sup>1645</sup> SWEPCO Ex. 35 (Ferry-Nelson Supp. Reb.), Exh. LFN-1SR (Affidavit of Thomas R. Phillips), Exh. LFN-2SR (Affidavit of Bradley M. Seltzer).

<sup>1646</sup> SWEPCO Ex. 35 (Ferry-Nelson Supp. Reb.) at 8.

internal SWEPCO employees who were assisted by in-house and outside counsel charging an hourly rate lower than Staff's recommended \$550 per hour cap.<sup>1647</sup> However, due to the complex nature and the amount at stake with this issue, SWEPCO contends that it was reasonable to hire an outside energy tax law expert to opine on the substantial risk that adopting Staff's proposed tax approach would violate normalization consistency rules.<sup>1648</sup> Ms. Ferry-Nelson concludes that, although his hourly rate is over \$550, Mr. Seltzer's expertise and experience are counterbalanced by efficiency in dealing with an extremely complex topic, making his fees reasonable.<sup>1649</sup>

Ms. Ferry-Nelson explained that SWEPCO hired Justice Phillips to represent SWEPCO in the appeal before the Texas Supreme Court wherein SWEPCO successfully defended the Commission's order in Docket No. 40443.<sup>1650</sup> Ms. Ferry-Nelson testified that, at all other levels of the appellate process, SWEPCO used less expensive appellate counsel.<sup>1651</sup> However, at the Supreme Court level, it was reasonable to hire Justice Phillips because he is intimately familiar with the procedure at the Texas Supreme Court and is experienced in preparing written and oral arguments. He provided SWEPCO with efficient and effective service in defending the Commission's order and reversing the decision made by the Austin Court of Appeals over an issue with a major financial impact.<sup>1652</sup> Justice Phillips was therefore not providing standard utility rate case counsel, but counsel that combined the unique aspects of utility ratemaking with the appellate process before the Supreme Court of Texas.<sup>1653</sup>

SWEPCO emphasizes its claim that it acted like a reasonable, self-funded litigant with regard to both Mr. Seltzer and Justice Phillips.<sup>1654</sup> Ms. Ferry-Nelson testified:

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<sup>1647</sup> SWEPCO Ex. 35 (Ferry-Nelson Supp. Reb.) at 8.

<sup>1648</sup> SWEPCO Ex. 35 (Ferry-Nelson Supp. Reb.) at 8.

<sup>1649</sup> SWEPCO Ex. 35 (Ferry-Nelson Supp. Reb.) at 8.

<sup>1650</sup> SWEPCO Ex. 35 (Ferry-Nelson Supp. Reb.) at 8.

<sup>1651</sup> SWEPCO Ex. 35 (Ferry-Nelson Supp. Reb.) at 8.

<sup>1652</sup> SWEPCO Ex. 35 (Ferry-Nelson Supp. Reb.) at 8-9.

<sup>1653</sup> SWEPCO Ex. 35 (Ferry-Nelson Supp. Reb.) at 9.

<sup>1654</sup> SWEPCO Ex. 35 (Ferry-Nelson Supp. Reb.) at 9. SWEPCO Initial Brief at 139-40. SWEPCO's reply brief summarizes and reiterates the RCE arguments it made in its initial brief.

[T]he facts in this case demonstrate that SWEPCO acted like a reasonable, self-funded litigant. The vast majority of SWEPCO's outside attorneys and consultants are well below Staff's proposed \$550/hour cap. For those few whose rates exceed the cap, it was reasonable to exceed that hourly amount based on their experience and the complexity of the issues addressed. Further, as discussed in my supplemental rebuttal testimony, these professionals are routinely hired by self-funded litigants for their expert representation at the same rates charged to SWEPCO.<sup>1655</sup>

### 3. ALJs' Analysis

The ALJs find that Staff's proposed \$550 per-hour cap on hourly rates sought for recovery as RCEs in this case is reasonable and supported by the record in this case. The ALJs, however, are not recommending that a hard \$550 per-hour cap should apply in all future cases for two primary reasons. First, at some point in the future, hourly rates in excess of \$550 per hour may not be deemed excessive, and instead might be deemed reasonable, depending on the then-existing circumstances, such as the economy, inflation, or any other number of factors. Today, however, and particularly in light of the OAG's 2016 and 2019 memoranda on this topic, \$550 is the upper limit. Second, there may be instances in the near term, not present here, where an electric utility could justify a request to recover in excess of \$550 per hour from its customers.

In this case, SWEPCO has not met its burden of proof to show the reasonableness of RCEs in excess of \$550 per hour. The RCE Rule requires SWEPCO to file sufficient information that details and itemizes all rate-case expenses.<sup>1656</sup> SWEPCO did not provide sufficient information in its direct or rebuttal case explaining, or justifying, why it would be reasonable for SWEPCO's customers to reimburse SWEPCO for legal counsel rates in excess of \$550. As Staff noted, this \$550 per hour cap issue is not novel to this rate case, and SWEPCO could have anticipated that this issue would be contested. Staff, however, presented a compelling case that legal fees in excess

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<sup>1655</sup> Ferry-Nelson Final RCE Testimony at 5.

<sup>1656</sup> 16 TAC § 25.245(b).

of \$550 per hour in this rate case are excessive and, therefore, unreasonable and should not be borne by the SWEPCO's customers.

Moreover, SWEPCO has not shown that the considerations specified in the RCE Rule justify the rates charged in excess of \$550 per hour in this case. The ALJs agree that the “nature, extent, and difficulty of the work” in electric utility rate and fuel reconciliation dockets may not be something that a junior associate could handle competently, and that many issues in a rate case, routinely handled by lawyers who bill at less than \$550 per hours, are complex and sometimes novel. Ms. Ferry-Jackson concedes that, as to Mr. Seltzer's work, “[t]he vast majority of this issue was handled by internal SWEPCO employees who were assisted by in-house and outside counsel charging an hourly rate lower than Staff's recommended \$550 per hour cap.”<sup>1657</sup> Similarly, for Justice Phillips, “at all other levels of the appellate process, SWEPCO used less expensive appellate counsel.”<sup>1658</sup> SWEPCO has not explained why these issues could not have been handled by its in-house or traditional outside counsel, or by other attorneys who bill at \$550 per hour or less. Considerations regarding the time and labor required by Mr. Seltzer and Justice Phillips are not addressed in SWEPCO's case, other than to note the number of hours they both billed to these projects.

The ALJs also conclude that SWEPCO's argument that it was “acting like a reasonable, privately funded litigant” by paying attorneys' fees in excess of \$550 per hour (and in fact over \$1000 per hour) is flawed. The reference to “self-funded litigants” in the preamble to the RCE Rule is there to “incentivize” utilities and municipalities to act with some restraint when incurring RCEs—as would self-funded litigants who do not recover their legal expenses from their captive customers.<sup>1659</sup> A true self-funded litigant relies on its shareholders or association members to pay, or cover, its legal fees, not its customers. SWEPCO argues that it is nevertheless “acting” like a

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<sup>1657</sup> SWEPCO Ex. 35 (Ferry-Nelson Supp. Reb.) at 8.

<sup>1658</sup> SWEPCO Ex. 35 (Ferry-Nelson Supp. Reb.) at 8.

<sup>1659</sup> As noted, the particular language in the preamble states: “[A]dopting clear evidentiary standards and specific criteria for the review and determination of the reasonableness of rate-case expenses will incentivize utilities and municipalities to act more like self-funded litigants, while still providing for recovery of reasonable rate-case expenses.” RCE Rule Preamble at 13-14.

self-funded litigant because self-funded litigants routinely hire Mr. Seltzer and Justice Phillips at the same rates those two attorneys charged to SWEPCO.<sup>1660</sup> Essentially, SWEPCO argues that if some person or company is willing to hire Mr. Seltzer and Justice Phillips in excess of \$550 per hour (in these cases, in excess of \$1000 per hour), then SWEPCO's customers should be expected to also cover RCEs in excess of \$550 per hour. The evidence shows that Mr. Seltzer and Justice Phillips bill out at hourly rates in excess of \$1000 per hour. SWEPCO, however, has pointed to nothing in the RCE Rule that suggests that if a consultant or lawyer hired by a utility or municipality routinely bills at a rate in excess of \$550 per hour to non-utility clients, then that rate is, essentially, *de facto* reasonable in the context of utility rate case RCEs.

As addressed in the Docket No. 45979 PFD, the ALJs have some reservations about recommending a \$550 per hour cap for attorneys' fees in this case because this recommendation could lead some lawyers providing services in ratemaking proceedings to assume they can increase their hourly rates to \$550. That is not the intent of this recommendation. The \$550 cap recommended in this case is a reasonable cap for the highest fees charged by the most experienced attorneys participating in a complex base rate case.<sup>1661</sup> SWEPCO and CARD can agree to pay more than \$550 per hour to their outside counsel and consultants, but they should not expect to be compensated for charges in excess of that amount without a compelling showing that the payment is reasonable and not excessive. In any event, they must justify all of their requested RCEs regardless of hourly rate.

For these reasons, the ALJs recommend that the Commission adopt Staff's position on this issue, and disallow \$65,167 in RCEs requested by SWEPCO in this docket. This disallowance is reflected in the table on page 8 of Ms. Stark's Final RCE testimony filed on July 20, 2021, with the clarification that the total allowed amount presented on that page in her testimony should be increased by \$2,500 to account for the CARD RCEs discussed above in the context of Docket

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<sup>1660</sup> *E.g.*, Ferry-Nelson Final Supplemental RCE Testimony at 5, where she states "these professionals are routinely hired by self-funded litigants for their expert representation at the same rates charged to SWEPCO."

<sup>1661</sup> *See* Docket No. 45979, PFD at 43. The ALJs recognize that there may be instances in other cases in which a \$550 per-hour fee is unreasonable, depending on the facts in that case.

No. 47141. Taking these adjustments into account, the total amount of RCEs the ALJs recommend for recovery in this case for both SWEPCO's and CARD's RCEs is \$3,700,021.<sup>1662</sup>

The ALJs also suggest that the Commission consider re-instating its prior practice that severed RCEs from electric base rate cases and allowed the RCEs to be addressed in a self-contained docket after a final order had been issued in the underlying base rate case. Doing so would avoid situations, as in this docket, where it was necessary to allow SWEPCO, CARD, and Staff to continue to file RCE reports and testimony up to two months after the close of the hearing to ensure that as many RCEs as possible could be addressed in this PFD. As noted above, there are still considerable "trailing" RCEs attributable to this docket that have not yet been addressed and will need to be handled in some future docket. In this docket, SWEPCO's RCEs are those through May 2021, meaning that all outside legal and consultant fees incurred in June 2021 to prepare the Company's post-hearing briefs, and all fees that will be incurred to prepare exceptions and replies to exceptions to this PFD, and potentially motions for rehearing after the Commission issues its order in this case, are not addressed in this PFD. The ALJs are aware that the Commission recently rejected a proposal in a Sharyland base rate case to use estimated RCEs and then later true up the estimates in a compliance filing.<sup>1663</sup> In the Sharyland case, the Commission provided the parties with two alternatives: one allowing RCE recovery as an expense in the utility's revenue requirement, and the other allowing recovery through a rider. The ALJs' suggestion that the Commission allow electric utilities to sever the RCE issues from their base rate dockets for consideration in a separate docket does not appear to contradict the Commission's ruling in the Sharyland case. The ALJs are not suggesting that estimates should be used, and the recommended proposal is that the RCEs subject to this docket will be recovered through SWEPCO's RCS Rider.

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<sup>1662</sup> See the table in Stark Final RCE Testimony at 8 and add \$2,500 to the Docket No. 47141 line in the columns labeled "CARD" and "Total."

<sup>1663</sup> *Application of Sharyland Utilities, L.L.C. for Authority to Change Rates*, Docket No. 51611, Order Remanding Case to Docket Management (Jun. 28, 2021).

300. The baseline values for a subsequent implementation of the GCRR should be established during the compliance phase of this docket, after the Commission makes final rulings on the various contested issues that may affect this calculation.

**Rate Case Expenses**

301. SWEPCO and CARD sought to recover a total of \$3,769,007 in RCEs for this docket as well as Docket Nos. 49042, 46449, 40443, 47141, and 50997, consisting of \$2,740,315 for SWEPCO's own RCEs and \$1,028,692 in RCEs paid or to be paid by SWEPCO to CARD for its participation in these dockets and reflected on SWEPCO's and CARD's RCE reports.
302. The Commission's order in Docket No. 47141 authorized CARD to collect up to an additional \$2,500 in RCEs in that docket after April 13, 2020.
303. In this docket, CARD originally requested to recover \$6,321 in RCEs incurred in Docket No. 47141 after April 13, 2020.
304. CARD's request to recover \$6,321 for Docket No. 47141 RCEs should be reduced to \$2,500.
305. SWEPCO seeks to recover \$65,167 in RCEs in Docket Nos. 51415 and 40443 that are computed based on paying two outside attorneys in those dockets rates in excess of \$550 per hour.
306. The Office of the Attorney General (OAG) issued a memorandum in 2016 that limited the maximum outside counsel per-hour fee to \$525, but allowing the Deputy Attorney General to authorize a higher fee. This memorandum was addressed to, among others, state agencies and addressed "Outside Counsel Contract Rules and Templates."
307. The OAG issued a follow-up memorandum, in 2019 that did not increase the \$525 per-hour fee cap. This follow-up memorandum also was directed to state agencies and addressed Outside Counsel Contract Rules and Templates.
308. SWEPCO did not meet its burden of proof to show that the nature, extent, and difficulty of the work performed by the attorneys who charged in excess of \$550 per hour justified hourly rates in excess of \$550 in this base rate case.
309. The rates SWEPCO paid to outside attorneys in excess of \$550 per hour are excessive and not reasonable.
310. The fact that other entities may be willing to pay an attorney a rate in excess of \$550 per hour does not mean that the rate is reasonable and not excessive in the context of a Commission electric utility rate proceeding.



- 311. SWEPCO's request to recover \$65,167 in RCEs related to outside attorney fees billed in excess of \$550 per hour should be denied.
- 312. The total amount of RCEs that SWEPCO and CARD should recover in this docket is \$3,700,021.
- 313. SWEPCO should reimburse CARD for its requested rate case expenses, except that CARD's recovery related for Docket No. 47141 is \$2,500, not \$6,321.
- 314. It is reasonable for SWEPCO to recover the \$3,700,021 in rate case expenses authorized in this docket through its proposed Rate Case Surcharge Rider.
- 315. Any trailing RCEs related to Docket No. 51415 that are incurred after the dates of the RCEs addressed in the final reports filed in this docket should be recorded as a regulatory asset and deferred for analysis in a future SWEPCO docket.

**Other Issues**

- 316. It is uncontested and reasonable that the final approved return on equity should be included in the factoring rate calculation to synchronize factoring expense properly to the approved revenue requirement.
- 317. Staff's proposed adjustments of (\$1,164,427) to remove carrying charges paid by SWEPCO associated with affiliate or shared assets and (\$530,384) to remove carrying charges the Company received from its affiliates is uncontested and reasonable.
- 318. Staff's adjustment to update the customer deposit interest amount to incorporate the Commission-approved 2021 interest rate is uncontested and reasonable. In this case that is 0.61%, which results in an adjustment of (\$1,041,156) to SWEPCO's request.
- 319. In accordance with the Commission's decisions in Docket Nos. 40443 and 46449, SWEPCO removed Supplement Executive Retirement Plan expense from its requested cost of service, which is reasonable.
- 320. In accordance with the Commission's decisions in Docket Nos. 40443 and 46449, Staff recommended an adjustment for executive perquisites. Based on Staff's adjustment, SWEPCO agreed to remove \$20,595 from its revenue requirement related to executive perquisites. This adjustment is reasonable.
- 321. SWEPCO has announced that the Welsh plant will cease coal-fired operations in 2028 in light of the Coal Ash Combustion Residual Rule and the Effluent Limitations Guidelines.
- 322. SWEPCO has not yet determined whether natural gas conversion of the Welsh plant is in customers' best interest.

31. Affiliate expenses to be included in SWEPCO's rates must meet the standards articulated in PURA §§ 36.051 and 36.058 and in *Railroad Commission of Texas v. Rio Grande Valley Gas Co.*, 683 S.W.2d 783 (Tex. App.—Austin 1984, no writ).
32. Investor-owned utilities may include in rate base a reasonable allowance for cash working capital as determined by a lead-lag study conducted in accordance with 16 TAC § 25.231(c)(2)(B)(iii)(IV).
33. A lead-lag study is performed to determine the reasonableness of a cash working capital allowance. 16 TAC § 25.231(c)(2)(B)(iii)(IV) and (V).
34. The filed rate doctrine requires that interstate power rates filed with FERC or fixed by FERC must be given binding effect by the Commission when determining interstate rates. *Entergy Louisiana, Inc. v. Louisiana Pub. Serv. Comm'n*, 539 U.S. 39, 47 (2003).
35. FERC has exclusive jurisdiction over the wholesale sale or transmission of electricity in interstate commerce. 16 U.S.C. § 824(b).
36. Pursuant to its exclusive jurisdiction over wholesale rates, FERC is the appropriate arbiter of disputes involving the interpretation of a FERC-approved tariff, such as SPP's OATT. *AEP Texas North Co. v. Texas Indus. Energy Consumers*, 473 F.3d 581, 585-86 (5th Cir. 2006).
37. The reasonableness of a utility's jurisdictional allocation is a matter within the state's jurisdiction to determine in setting the utility's retail rates, even when it impacts the allocation of costs charged pursuant to a FERC-approved tariff. *Entergy Texas, Inc. v. Nelson*, 889 F.3d 205, 209-10 (5th Cir. 2018).
38. A transmission-voltage customer that submits an opt-out notice to the Commission is not required to pay costs incurred by the utility to acquire RECs. 16 TAC § 25.173(j).
39. Utilities seeking recovery or municipalities seeking reimbursement of RCEs have the burden to prove the reasonableness of such expenses by a preponderance of the evidence to include those amounts in customers' rates.
40. Except for charges by attorneys and consultants in excess of \$550 per hour and the \$2,500 cap on CARD's expenses in Docket No. 47141, the RCEs SWEPCO is seeking to recover in this case for itself and CARD are recoverable pursuant to PURA § 36.061(b).
41. SWEPCO's rates, as approved in this proceeding, are just and reasonable in accordance with PURA § 36.003.

**C. Proposed Ordering Paragraphs**

In accordance with these Findings of Fact and Conclusions of Law, the Commission issues the following orders:

1. The Proposal for Decision issued by the SOAH ALJs is adopted to the extent consistent with this order.
2. SWEPCO's application is granted to the extent consistent with this order.
3. SWEPCO shall implement and adhere to the financial protections listed in Finding of Fact No. 108. No later than 90 days from the date of this Order, SWEPCO shall have implemented, and be adhering to, all of those financial protections.
4. In its direct testimony in its next base rate case, SWEPCO shall address why some of its customer classes, including the Cotton Gin class, the Oilfield Secondary class, and the Public Street and Highway Lighting class, historically are far below their relative rates of return produced by the Company's CCOS, and whether adjustments, other than gradualism, can and should be made to address this recurring situation.
5. In its direct testimony in its next base rate case, SWEPCO shall address why customers can or should be allowed to migrate from class-to-class without experiencing a change in load or operations. In that testimony, SWEPCO should explain how it accounts for these future migrations through its adjusted billing determinants, and either justify its existing relatively open class structure, or propose rate schedule revisions that more closely group similarly situated customers into rate schedules.
6. SWEPCO may recover its authorized RCEs through its proposed Rate Case Surcharge Rider.
7. SWEPCO and CARD may seek to recover in a future proceeding any trailing RCEs not already presented in their July 6, 2021 rate case expense reports for this case.
8. SWEPCO's TCRF and DCRF are set to zero at the conclusion of this base rate case. The baseline values for SWEPCO's TCRF, DCRF, and GCRR shall be developed and set during the compliance phase of this docket in *Compliance Tariff for Final Order in Docket No. 51415 (Application of Southwestern Electric Power Company for Authority to Change Rates)*, Control No. \_\_\_\_.
9. SWEPCO shall file tariffs consistent with this order within 20 days of the date of this order in *Compliance Tariff for Final Order in Docket No. 51415 (Application of Southwestern Electric Power Company for Authority to Change Rates)*, Control No. \_\_\_\_\_. No later than ten days after the date of the tariff filings, Staff shall file its comments recommending

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

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

**§  
§  
§  
§**

**BEFORE THE STATE OFFICE  
OF  
ADMINISTRATIVE HEARINGS**

**DIRECT TESTIMONY AND ATTACHMENTS**

**OF**

**CATHERINE J. WEBKING**

**REGARDING RATE CASE EXPENSES**

**ON BEHALF OF**

**CITIES ADVOCATING REASONABLE DEREGULATION**

**APRIL 8, 2021**

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

<b>APPLICATION OF SOUTHWESTERN ELECTRIC POWER COMPANY FOR AUTHORITY TO CHANGE RATES</b>	§ § § §	<b>BEFORE THE STATE OFFICE OF ADMINISTRATIVE HEARINGS</b>
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**DIRECT TESTIMONY AND ATTACHMENTS OF CATHERINE J. WEBKING  
REGARDING RATE CASE EXPENSES**

**TABLE OF CONTENTS**

I.	INTRODUCTION AND BACKGROUND .....	2
II.	PURPOSE AND SCOPE .....	3
III.	REASONABLENESS OF LEGAL FEES AND EXPENSES .....	4
IV.	REASONABLENESS OF EXPERT FEES AND EXPENSES .....	6
V.	CONCLUSION .....	7

**ATTACHMENTS**

CJW-1	Resume of Catherine J. Webking
CJW-2	Affidavit of Alfred R. Herrera Related to Rate Case Expenses Incurred by Cities Advocating Reasonable Deregulation

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

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

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**BEFORE THE STATE OFFICE  
OF  
ADMINISTRATIVE HEARINGS**

**DIRECT TESTIMONY AND ATTACHMENTS OF CATHERINE J. WEBKING  
REGARDING RATE CASE EXPENSES**

**I. INTRODUCTION**

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

A. My name is Catherine J. Webking and I am a partner at the law firm of Scott, Douglass & McConnico LP. My office address is 303 Colorado St. Suite 2400, Austin, TX 78701.

**Q. PLEASE DESCRIBE YOUR OCCUPATION AND EDUCATIONAL BACKGROUND.**

A. I am an attorney in good standing with the State Bar of Texas and have been practicing continually since receiving my license to practice law in Texas in 1991. I graduated with a Bachelor of Science in Chemical Engineering from Texas A&M University in 1985. After working as an engineer with a major oil and gas company for a few years, I continued my education at the University of Texas School of Law where I earned a Doctorate of Jurisprudence with honors in 1991.

Particularly, I have extensive practice in the area of public utility law and have practiced before the Public Utility Commission of Texas and the State Office of Administrative Hearings for the entirety of my legal practice. I have represented a variety of parties in contested cases involving electric rates, rulemakings and other contested case proceedings. My resume is included with this testimony as Attachment CJW-1.

**Q. ON WHOSE BEHALF ARE YOU TESTIFYING?**

A. I am testifying on behalf of the Cities Advocating Reasonable Deregulation ("CARD") with regard to the rate case expenses for which they seek reimbursement in this proceeding and the additional proceedings I note below. CARD is a coalition of municipalities that

1 was formed to address the regulatory authorities' concerns with, and interest in, utility rates,  
2 services, and operations. CARD, its residents, and businesses located within city limits  
3 ultimately pay the rates that result from this proceeding and the other proceedings for which  
4 recovery of rate case expenses is sought herein. CARD is a coalition of municipalities  
5 located in Southwestern Electric Power Company's ("SWEPCO") service area.

6 **Q. ARE YOU FAMILIAR WITH THE RATE CASE EXPENSES WHICH CARD**  
7 **SEEKS TO RECOVER IN THIS PROCEEDING?**

8 A. Yes. I have reviewed those expenses and am familiar with the underlying proceedings to  
9 which they relate.

10 **Q. HAVE YOU EVER TESTIFIED BEFORE THE PUBLIC UTILITY COMMISSION**  
11 **BEFORE?**

12 A. Yes, I have provided testimony on rate case expenses in PUC Docket No. 47141; *Review*  
13 *of Rate Case Expenses Incurred by Southwestern Electric Power Company and*  
14 *Municipalities in Docket No. 46449*; PUC Docket No. 49831; *Application of Southwestern*  
15 *Public Service Company for Authority to Change Rates* and in PUC Docket No. 50997  
16 *Application of Southwestern Public Service Company for Authority to Reconcile Fuel*  
17 *Costs*.

## 18 **II. PURPOSE AND SCOPE**

19 **Q. WHAT IS THE PURPOSE AND SCOPE OF YOUR TESTIMONY?**

20 A. The purpose and scope of my testimony is to identify and assess the reasonableness of the  
21 rate case expenses incurred on behalf of CARD in this proceeding. My testimony describes  
22 my review of those expenses and my determination of the reasonableness of those  
23 expenses. In addition, this case includes consideration of some rate case expenses incurred  
24 in the following additional proceedings:

25 • *PUC Docket No. 50997, Application of Southwestern Electric Power Company*  
26 *for Authority to Reconcile Fuel Costs*;

27  
28 • *PUC Docket No. 49042, Application of Southwestern Electric Power Company*  
29 *to Amend Its Transmission Cost Recovery Factor*;  
30

- *PUC Docket No. 47141, Review of Rate Case Expenses Incurred by Southwestern Electric Power Company and Municipalities in Docket No. 46449;*
- *PUC Docket No. 46449, Application of Southwestern Electric Power Company for Authority to Change Rates;*
- *PUC Docket No. 40443, Application of Southwestern Electric Power Company for Authority to Change Rates and Reconcile Fuel Costs;*

I have reviewed the Affidavit of Alfred R. Herrera included with my testimony as Attachment CJW-2 describing the specific expenses at issue and the nature of the underlying work performed.

**Q. WHAT FACTORS DID YOU CONSIDER IN REVIEWING THE REASONABLENESS OF THE LEGAL AND PROFESSIONAL FEES AND EXPENSES?**

A. I have reviewed the fees and expenses under the standards set out by the Commission in 16 Tex. Admin. Code § 25.245 (“TAC”). Based on these standards, I recommend that the Commission determine that CARD’s expenses are reasonable and recoverable under Public Utility Regulatory Act, Tex. Util. Code §33.023.

### **III. REASONABLENESS OF LEGAL FEES AND EXPENSES**

**Q. WHAT ARE THE LEGAL FEES AND EXPENSES FOR WHICH CARD SEEKS REIMBURSEMENT?**

A. CARD was represented by the law firm Herrera Law & Associates, PLLC in Docket No. 51415 and the additional proceedings noted above. The legal services were performed by Mr. Alfred R. Herrera and his associates and legal assistants. The fees and expenses billed by Herrera Law & Associates, PLLC are the legal expenses and fees for which CARD seeks reimbursement.

**Q. HAVE YOU REVIEWED THOSE FEES AND EXPENSES AND DETERMINED THAT THEY ARE REASONABLE?**

A. Yes. Based on my review of the fees and expenses charged by the firm Herrera Law & Associates, PLLC, I have determined that the legal fees and expenses for which CARD seeks recovery are reasonable. I have reviewed the hourly rates and the time spent given



1 the complexity of the issues in Docket No. 51415. In addition, and consistent with my  
2 previous testimony, I have reviewed the legal expenses for CARD in the other dockets  
3 listed above for which rate case expenses are included in this case on a consolidated basis.  
4 Based on the active participation of Herrera Law & Associates, PLLC and the experience  
5 of the attorneys and other legal staff for the firm who contributed to the cases, I have  
6 determined that the legal fees and expenses identified above are reasonable, not excessive,  
7 and not duplicative.

8 I have personal knowledge of the legal skills and experience of Mr. Herrera and his  
9 associates and have participated in numerous contested cases where we both represented  
10 parties involved in complex contested cases before SOAH and the PUC. Given Mr.  
11 Herrera's extensive experience and the experience of the other attorneys who billed time  
12 to these cases, it is my opinion that the hourly rates for the legal services performed are in  
13 the low to mid-range of billing rates of other attorneys in this practice area. The hourly  
14 rates billed are reasonable and compare favorably to the rates of other attorneys  
15 representing municipalities in similar contested rate cases.

16 SWEPCO has approximately 187,000 Texas retail customers. All such customers and all  
17 classes of customers will be affected by the rate increase requested in Docket No. 51415.  
18 SWEPCO has proposed a complicated set of changes to their rate structure that would  
19 result in a proposed increase of 26% over the base rates (exclusive of fuel and riders). If  
20 you consider the fuel and non-fuel revenues, the increase is still more than 15%. The  
21 proposed increase to certain classes of customers is even larger. This is a very large  
22 proposed increase and CARD's efforts are commensurate with the magnitude of issues  
23 involved. CARD represents the only active group of municipalities in this case that are  
24 included in this request for rate case expense recovery. At the time of preparation of this  
25 testimony, CARD developed and served twelve sets of discovery requests on SWEPCO in  
26 this proceeding. In addition, CARD has overseen the preparation of and will submit direct  
27 testimony from six witnesses. For this proceeding, CARD has appropriately allocated its  
28 time for each substantive issue and phase of the case as required by 16 Tex. Admin. Code  
29 § 25.245(b)(6).

The level of participation of CARD in the other cases identified above is also commensurate with the scope and complexity of the issues and the amount of SWEPCO's costs that were under consideration in those rate proceedings and related appeals.

The final expenses for this proceeding are not yet known, but will be updated as the case progresses.

**IV. REASONABLENESS OF PROFESSIONAL FEES AND EXPENSES**

**Q. WHAT ARE THE PROFESSIONAL FEES AND EXPENSES FOR WHICH CARD SEEKS REIMBURSEMENT?**

A. The professional fees and expenses of the following consulting firms and expert witnesses are the professional fees for which CARD seeks reimbursement.

Consulting Firm	Expert Witness
Norwood Energy Consulting	Scott Norwood
ReSolved Energy Consulting	Karl Nalepa
Energy Ventures Alliance	Seth Schwartz
Garrett Group Consulting, Inc.	Mark E. Garrett
Resolve Utility Consulting, PLLC	David J. Garrett
	J. Randall Woolridge
	Catherine Webking

**Q. HAVE YOU REVIEWED THOSE FEES AND EXPENSES AND DETERMINED THAT THEY ARE REASONABLE?**

A. Yes, I have reviewed these fees and expenses and have determined them to be reasonable. Each of the experts above contributed to development of and analysis of discovery requests filed by CARD. Further, each expert contributed in the substantive technical review of the Application in this proceeding and the development of direct testimony. It is anticipated that each expert will be providing testimony in this proceeding. Each expert-

1 witness firm's recorded billings are based on reasonable hourly rates and their total billings  
2 to the Commission's legal standards. I have also reviewed each firm's expenses, which  
3 were supported with reasonable detail and were not excessive or duplicative.

4 **V. CONCLUSION**

5 I have reviewed the legal and professional fees and expenses for which CARD seeks  
6 reimbursement and have found them to be reasonable under the applicable legal standards.  
7 I conclude that the hourly rates and expenses for legal and professional fees which are  
8 detailed in Exhibit CJW-2 are reasonable to support CARD's participation in this  
9 proceeding. Accordingly, the total rate case expenses that are reasonable for  
10 reimbursement for CARD through March 31, 2021 in this proceeding and the other  
11 proceedings noted above is \$648,985.96. As this case progresses, it is expected that  
12 additional rate case expenses will be reasonably incurred.

13 **Q. DOES THIS CONCLUDE YOUR TESTIMONY?**

14 **A.** Yes.

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

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

**DIRECT TESTIMONY AND ATTACHMENTS**

**OF**

**CATHERING J. WEBKING**

**ATTACHMENT CJW-1**

**Resume of Catherine J. Webking**

**Catherine J. Webking  
Curricula Vitae**

**Legal Experience**

Law practice encompasses advocacy in Texas regulatory matters, especially in the areas of public utility law involving electricity, telecommunications, water, and natural gas. More than 25 years of law practice result in a deep understanding of Texas' utility regulatory environment and its migration to competitive services in the relevant markets. This experience involves extensive contested case hearing experience and other regulatory matters before the Public Utility Commission of Texas, the Railroad Commission of Texas, and the State Office of Administrative Hearings.

2016 – Present	Scott, Douglass, & McConnico LP, Partner
2012 – 2015	Gardere Wynne Sewell LLP, Partner
1999 – 2011	Webking McClendon, PC, Principal (formerly Catherine J. Webking Law Offices)
1997 – 1999	Akin, Gump, Strauss, Hauer, & Feld, LP
1995 – 1997	Haynes and Boone, LP
1991 – 1995	McGinnis, Lochridge, & Kilgore, LP

**Recognition and Awards**

Chambers USA – Energy: Texas State Regulatory & Litigation (Electricity)

Best Lawyers in America

Order of the Coif

**Bar Admissions & Activities**

Fellow, Texas Bar Foundation  
State Bar of Texas – Administrative Law Section  
Travis County Bar Association – Public Utility Law Section  
Gulf Coast Power Association

**Education**

Texas A&M University, B. S., Chemical Engineering  
University of Texas Law School, J. D., with honors, 1991

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

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

**DIRECT TESTIMONY AND ATTACHMENTS**

**OF**

**CATHERING J. WEBKING**

**ATTACHMENT CJW-2**

**Affidavit of Alfred R. Herrera Related to Rate Case Expenses Incurred by  
Cities Advocating Reasonable Deregulation**

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

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

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

**STATE OF TEXAS           §**  
  **§**  
**COUNTY OF TRAVIS       §**

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

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

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

5. The firm of Herrera Law & Associates, PLLC provided services to CARD in the dockets I note above including, but not limited to, the following activities: the provision of legal advice and strategy; negotiating schedules and substantive issues; identification of consultants and recommendations to CARD regarding engagement of consultants; coordination of issue development; legal research; preparation and filing of pleadings, briefs, discovery and pre-filed testimony; preparation for and participating in prehearing conferences, hearings on the merits and Open Meetings; preparation of appellate briefs and appearance at oral argument; and briefing clients and discussions with consultants.
6. I am familiar with the work performed by Herrera Law & Associates, PLLC and the technical consultants engaged on behalf of CARD in connection with the proceedings I note above. I am responsible for coordinating and supervising the efforts of my firm's personnel pertaining to the services rendered to CARD in the dockets I note above. I have personally reviewed the billings for all work performed (legal and consulting) in connection with the proceedings I note above.
7. Herrera Law & Associates, PLLC transmits our firm's and consultants' invoices and backup materials showing the fees and expenses related to the proceedings I note above to the City of Longview for review and approval. The City of Longview makes available those invoices to the CARD Steering Committee for its review. Once that review is completed, the City of Longview forwards the approved invoices to Southwestern Electric Power Company ("SWEPCO") for reimbursement. My firm's billings are reasonable and necessary for development of the record and advocacy of CARD's position on the issues in the cases I note above. My firm's and consultants' invoices accurately reflect the time expended and the expenses incurred by HLA and the consultants that worked on matters related to the cases noted above. As a matter of standard operating procedure, we avoid the duplication of effort in providing our services to CARD.
8. My firm's billing rates for governmental clients for our attorneys ranges from \$250.00 to \$485.00 per hour. My current billing rate is \$485.00 per hour. These billing rates are reasonable, consistent with the rates billed to other governmental clients for similar work, and comparable to rates charged by other professionals with the same level of expertise and experience. Herrera Law & Associates, PLLC's rates are at the low- to mid-range of reasonable hourly rates compared to the rates charged by other lawyers with similar experience providing similar services.
9. ***PUC Docket No. 51415 (Application for Authority to Change Rates):*** For the period October 15, 2020 through March 31, 2021, Herrera Law & Associates billed \$381,126.70 related to *PUC Docket No. 51415*. This figure includes \$164,084.70 in legal fees and expenses, and \$217,042.00 in consultant fees and expenses. The time and resources expended and expenses incurred were necessary to advise CARD regarding SWEPCO's application, review the application, identify issues, coordinate activities, retain and work with consultants, engage in discovery, draft pleadings, and prepare for and attend pre-hearing conferences. A summary of CARD's rate case expenses for *PUC Docket No. 51415*



are appended to my affidavit as Exhibit A. Invoices for *PUC Docket No. 51415* are provided at Exhibit B. An Excel spreadsheet showing CARD's time spent for each substantive issue and procedural phase of Docket No. 51415 is attached as Exhibit B-1.

10. ***PUC Docket No. 50997 (Application for Authority to Reconcile Fuel Costs)***: The majority of CARD's rate-case expenses related to Docket No. 50997 are addressed in my affidavit submitted in that proceeding. To the extent not addressed in Docket No. 50997, I have updated my affidavit to include those additional rate case expenses in this proceeding, Docket No. 51415. For the period January 1, 2021 through March 31, 2021, Herrera Law & Associates billed \$133,434.50 in fees and \$1,609.54 in legal expenses, and \$71,841.00 in consultants' fees and expenses related to *PUC Docket No. 50997* for a total of \$206,885.04. The time and resources expended and expenses incurred were necessary to conduct discovery, prepare testimony, engage in settlement negotiations, and prepare settlement documents, and prepare for the hearing on the merits. A summary of CARD's rate case expenses for *PUC Docket No. 50997* are appended to my affidavit as Exhibit A. Invoices for *PUC Docket No. 50997* are provided at Exhibit C.
11. ***PUC Docket No. 49042 (Application for Authority to Amend Its Transmission Cost Recovery Factor)***: For the period December 2018 through July 31, 2019, Herrera Law & Associates billed \$41,462.67 related to *PUC Docket No. 49042*. This figure includes \$27,203.67 in legal fees and expenses, and \$14,259.00 in consultant fees and expenses. The time and resources expended and expenses incurred were necessary to advise CARD regarding SWEPCO's application, review the application, identify issues, coordinate activities, retain and work with consultants, engage in discovery, draft pleadings, prepare testimony, conduct settlement negotiations, draft settlement documents, and prepare for and attend pre-hearing conferences and Open Meetings. A summary of CARD's rate case expenses for *PUC Docket No. 49042* are appended to my affidavit as Exhibit A. Invoices for *PUC Docket No. 49042* are provided at Exhibit D.
12. ***PUC Docket No. 47141 (Application for Authority to Change Rates-Review of Rate Case Expenses Related to Docket No. 46449)***: For the period April 13, 2020 through August 31, 2020, Herrera Law & Associates billed \$6,320.50 related to *PUC Docket No. 47141*. This figure includes \$6,320.50 in legal fees and expenses, and \$0.00 in consultant fees and expenses. The time and resources expended and expenses incurred were necessary to conduct settlement negotiations, prepare settlement documents, and appear at Open Meetings. A summary of CARD's rate case expenses for *PUC Docket No. 47141* are appended to my affidavit as Exhibit A. Invoices for *PUC Docket No. 47141* are provided at Exhibit E.
13. ***PUC Docket No. 46449 (Application for Authority to Change Rates)***: For the period April 13, 2020 through March 31, 2021, Herrera Law & Associates, nor consultants engaged on behalf of CARD, had any billings related to *PUC Docket No. 46449* as reflected in the summary of CARD's rate case expenses for *PUC Docket No. 46449* appended to my affidavit as Exhibit A.
14. ***PUC Docket No. 40443 (Application for Authority to Change Rates)***: For the period April 13, 2020 through March 31, 2021, Herrera Law & Associates billed \$13,191.05 related to

*PUC Docket No. 40443*. The time and resources expended and expenses incurred were necessary to advise CARD regarding SWEPCO's appeal to the Supreme Court and preparation for and attendance at oral argument. A summary of CARD's rate case expenses for *PUC Docket No. 40443* are appended to my affidavit as Exhibit A. Invoices for *PUC Docket No. 40443* are provided at Exhibit F.

15. The attorney hourly rates of \$250-\$485 upon which the billings shown in Exhibits A and B 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.
16. 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.
17. 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.
18. Karl Nalepa holds a Bachelor of Science degree in Mineral Economics and a Master of Science degree in Petroleum Engineering, and is a certified mediator. He has been a partner in ReSolved Energy Consulting since July 2011, but joined R.J. Covington Consulting, its predecessor firm, in June 2003 as a Management Consultant. Before that he served for more than five years as an Assistant Director with the Texas Railroad Commission ("RRC"). In this position, he was responsible for overseeing the economic regulation of natural gas utilities in Texas. And prior to that, he spent five years with two different consulting firms providing advice regarding a broad range of electric and natural gas industry issues. Before that, he served four years as a Fuels Analyst with the Public Utility Commission of Texas ("PUC"). His professional career began with eight years in the reservoir engineering department of the exploration company affiliated with Transco Gas Pipeline, a major interstate pipeline company. A more complete description of Mr. Nalepa's qualifications and regulatory experience is included in his curriculum vitae in *PUC Docket No. 51415*.
19. Mr. Nalepa's time and efforts in *PUC Docket Nos. 49042, 50997 and 51415* have been coordinated by me and by attorneys working under my direction. Because of Mr. Nalepa's extensive background, experience and familiarity with SWEPCO, Mr. Nalepa has been able to work very efficiently and accomplish his assignments with fewer hours than I would expect other consultants or expert witness would require. Mr. Nalepa's and ReSolved Energy Consulting, LLC's time, effort and associated fees from January 2019 through April 12, 2019, in *Docket No. 49042* of \$14,259.00; from January 2021 through March 31, 2021, in *PUC Docket No. 50997* of \$12,321.00; and *PUC Docket No. 51415* from October 1, 2020, through March 31, 2021 of \$28,197.00 are reasonable and necessary.

20. Mr. Scott Norwood is the President of Norwood Energy Consulting, L.L.C. For over thirty years Mr. Norwood has participated in utility proceedings throughout the United States and specialized in areas of electric utility regulation, resource planning, and energy procurement. A more complete description of Mr. Norwood's qualifications and regulatory experience is included in his curriculum vitae in *PUC Docket No. 51415*. Mr. Norwood's time and efforts in *PUC Docket Nos. 51415* were coordinated by me and by attorneys working under my direction. Because of Mr. Norwood's extensive background, experience and familiarity with SWEPCO, Mr. Norwood was able to work very efficiently and accomplish his assignments with fewer hours than I would expect other consultants or expert witness would require. Mr. Norwood's time, effort and associated fees from January 2021 through March 31, 2021, in *PUC Docket No. 50997* of \$19,250.00 and in *PUC Docket No. 51415* for the period October 1, 2020 through March 31, 2021, of \$36,410.00 are reasonable and necessary.
21. David Garrett received a B.B.A. with a major in Finance, an M.B.A. and a Juris Doctor from the University of Oklahoma. He worked in private legal practice for several years before accepting a position as assistant general counsel at the Oklahoma Corporation Commission ("OCC") in 2011. At the OCC, he worked in the Office of General Counsel in regulatory proceedings. In 2012, he began working for the Public Utility Division as a regulatory analyst providing testimony in regulatory proceedings. After leaving the OCC, he formed Resolve Utility Consulting, PLLC, where he has represented various consumer groups, state agencies, and municipalities in utility regulatory proceedings, primarily in the areas of cost of capital and depreciation. He is a Certified Depreciation Professional with the Society of Depreciation Professionals. He is also a Certified Rate of Return Analyst with the Society of Utility and Regulatory Financial Analysts. A more complete description of Mr. D. Garrett's qualifications and regulatory experience is included in his curriculum vitae in *PUC Docket No. 51415*.
22. Mr. D. Garrett's time and efforts in *PUC Docket No. 51415* were coordinated by me and by attorneys working under my direction. Because of Mr. D. Garrett's extensive background, experience and familiarity with SWEPCO, Mr. D. Garrett was able to work very efficiently and accomplish his assignments with fewer hours than I would expect other consultants or expert witness would require. Mr. D. Garrett's time, effort and associated fees through March 31, 2021, in *PUC Docket No. 51415* of \$42,300.00 are reasonable and necessary.
23. Mark Garrett holds a bachelor's degree from the University of Oklahoma and completed his postgraduate hours at Stephen F. Austin State University and the University of Texas at Arlington and Pan American. Mr. M. Garrett also holds a juris doctorate degree from Oklahoma City University Law School and was admitted to the Oklahoma Bar in 1997. Mr. M. Garrett is also a Certified Public Accountant licensed in the States of Texas and Oklahoma with a background in public accounting, private industry, and utility regulation. In public accounting, as a staff auditor for a firm in Dallas, he primarily audited financial institutions in the State of Texas. In private industry, as controller for a mid-sized corporation in Dallas, Mr. M. Garrett managed the company's accounting function, including general ledger, accounts payable, financial reporting, audits, tax returns, budgets, projections, and supervision of accounting personnel. In utility regulation, he served as an auditor in the Public Utility Division of the Oklahoma Corporation Commission ("OCC")

from 1991 to 1995. In that position, he managed the audits of major gas and electric utility companies in Oklahoma.

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

24. Mr. M. Garrett's time and efforts in *PUC Docket No. 51415* were coordinated by me and by attorneys working under my direction. Because of Mr. M. Garrett's extensive background, experience and familiarity with SWEPCO, Mr. M. Garrett was able to work very efficiently and accomplish his assignments with fewer hours than I would expect other consultants or expert witness would require. Mr. M. Garrett's and Garrett Group, LLC's time, effort and associated fees through March 31, 2021, in *Docket No. 51415* of \$77,075.00 are reasonable and necessary.
25. J. Randall Woolridge, Ph.D. is the Professor of Finance and the Goldman, Sachs & Co. and Frank P. Smeal Endowed University Fellow in Business Administration at the University Park Campus of Pennsylvania State University. Dr. Woolridge is also the Director of the Smeal College Trading Room and President of the Nittany Lion Fund, LLC. Dr. Woolridge has extensive experience in evaluating market data to assist him in assessing a regulated entity's cost of capital and the effect changes in the capital markets has a utility's cost of capital. Mr. Woolridge's resume is attached to his direct testimony in *PUC Docket No. 51415*. Dr. Woolridge's time, effort and associated fees through March 31, 2021, in *PUC Docket No. 51415* of \$33,060.00 are reasonable and necessary.
26. An additional consultant engaged on CARD's behalf is Mr. Seth Schwartz with the firm of Energy Ventures Analysis ("EVA"). Mr. Schwartz is the President of EVA and leads the firm's coal practice. He has over 30 years of experience in his field of expertise in the coal industry and has worked for utilities, independent power producers, and governmental entities, including cities in Texas with regard to fuel procurement strategies and has extensive experience in acquisition and sales of coal reserves and negotiating fuel contracts. Mr. Schwartz's time, effort and associated fees from January 1, 2021 through March 31, 2021, in *PUC Docket No. 50997* of \$33,725.00 are reasonable and necessary.
27. CARD has also engaged Catherine Webking. Ms. Webking is an attorney in good standing with the State Bar of Texas and has been practicing continually since receiving her license to practice law in Texas in 1991. She graduated with a Bachelor of Science in Chemical Engineering from Texas A&M University in 1985. After working as an engineer with a

major oil and gas company for a few years, she continued her education at the University of Texas School of Law where she earned a Doctorate of Jurisprudence with honors in 1991.

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

Ms. Catherine J. Webking's time and efforts in *PUC Docket No. 51415* have been coordinated by me and by attorneys working under my direction. Ms. Webking's time, effort and associated fees from January 2021 through March 31, 2021, in *PUC Docket No. 50997* of \$6,545.00 are reasonable and necessary. The brevity of time between April 8, 2021, the date all testimony related to CARD's rate-case expenses through March 31, 2021, is due, and Ms. Webking's review of those expenses, precluded the preparation of Ms. Webking's invoices for her fees and expenses related to *PUC Docket No. 51415*; consequently, I will update my affidavit at the appropriate time to add Ms. Webking's invoices to CARD's rate-case expenses.

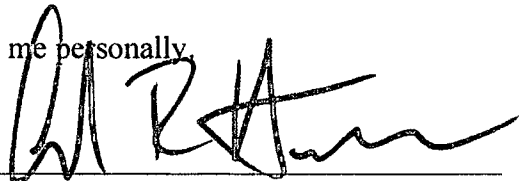
28. The invoices submitted by Herrera Law & Associates include a description of services performed and time expended on each activity. The City of Longview provides CARD's invoices for our firm's and consultant's services in *PUC Docket No. 51415* and the other dockets noted above to SWEPCO approximately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

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

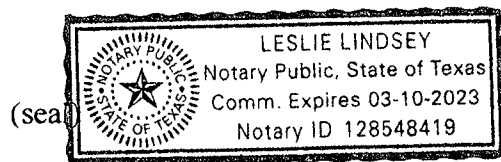
Mr. S. Herrera has been employed with our firm as a law clerk since 2015 and obtained a dual degree – JD/MBA from Texas Tech School of Law and the Rawls College of Business

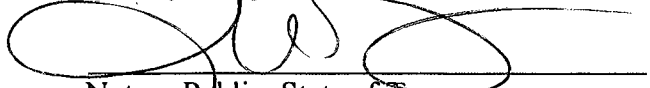
in which he graduated Magna Cum Laude. Mr. S. Herrera has over five years of experience in assisting and providing support in numerous rate proceedings at the PUCT and the Railroad Commission of Texas, and "CCN" cases at the PUCT, primarily in undertaking legal research, preparing discovery and pleadings related to discovery disputes, reviewing pre-filed testimonies, preparing for cross-examination of testifying witnesses, and drafting of briefs in matters before the PUCT and the courts of appeal, attending pre-hearing conferences, and hearings on the merits of various proceedings before the PUCT and the Railroad Commission of Texas.

32. 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.
33. 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.
34. Because the Public Utility Commission has not issued a final order in *PUC Docket No. 51415* I anticipate CARD will incur additional rate-case expenses. I also anticipate that CARD will incur additional rate-case expenses in the ongoing appeals of *PUC Docket Nos. 40443 and 46449*. Thus, I will supplement this affidavit with additional information as appropriate.
35. The total of CARD's actual rate case expenses through March 31, 2021 for *PUC Docket No. 51415* and the other cases noted above are \$381,126.70 including expenses from retained consultants. These amounts are reasonable given the complexity, importance and scope of this proceeding, the nature of CARD's participation, and the number of issues involved. An Excel spreadsheet summary of all rate case expenses is provided as Exhibit A.
36. On behalf of CARD, our firm reserves the right to amend this affidavit and CARD's request for reimbursement as more information is gathered over the course of *PUC Docket No. 51415* and the other cases noted above.
37. Statements in this affidavit are true and known by me personally.

  
Alfred R. Herrera

SWORN AND SUBSCRIBED before me on this the 8<sup>th</sup> day of April, 2021.



  
Notary Public, State of Texas

## EXHIBIT A

### TOTAL OF CARD'S RATE CASE EXPENSES FOR DOCKET NOS. 51415, 50997, 40443, 46449, 47141 AND 49042

<b>Docket No.</b>	<b>Total</b>
51415 (10/15/20 - 3/31/21)	\$381,126.70
50997 (1/1/21-3/31/21)	\$206,885.04
49042 (12/18/20 - 3/31/21)	\$41,462.67
47141 (4/14/20 - 3/31/21)	\$6,320.50
46449 (4/14/20 - 3/31/21)	\$0.00
40443 (4/14/20 - 3/31/21)	\$13,191.05
	<b>\$648,985.96</b>

# EXHIBIT A

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

	Invoice Date	Invoice No.	Billing Period	Through Period	Hourly Fees	Expense	Invoice Amount	Total Billed to Date	
<b>ReSolved Energy Consulting</b>	11/3/2020	4683	10/1/2020	10/31/2020	\$864.00		\$864.00	\$864.00	
	12/2/2020	4693	11/1/2020	11/30/2020	\$3,537.00		\$3,537.00	\$4,401.00	
	1/6/2021	4703	12/1/2020	12/31/2020	\$3,159.00		\$3,159.00	\$7,560.00	
	2/7/2021	4728	1/1/2021	1/31/2021	\$1,881.00		\$1,881.00	\$9,441.00	
	3/4/2021	4736	2/1/2021	2/28/2021	\$6,246.00		\$6,246.00	\$15,687.00	
	4/6/2021	4747	3/1/2021	3/31/2021	\$12,510.00		\$12,510.00	\$28,197.00	
							<b>ReSolved Energy Total</b>		<b>\$28,197.00</b>
<b>Norwood Energy Consulting</b>	11/10/2020	SWPRate Oct20	10/1/2020	10/31/2020	\$5,390.00		\$5,390.00	\$5,390.00	
	12/11/2020	SWPRate Nov20	11/1/2020	11/30/2020	\$5,500.00		\$5,500.00	\$10,890.00	
	2/9/2021	SWPRate Dec20	12/1/2020	12/31/2020	\$5,060.00		\$5,060.00	\$15,950.00	
	2/28/2021	SWPRate Jan21	1/1/2021	1/31/2021	\$2,860.00		\$2,860.00	\$18,810.00	
	2/28/2021	SWPRate Feb21	2/1/2021	2/28/2021	\$7,810.00		\$7,810.00	\$26,620.00	
	4/4/2021	SWPRate MAR21	3/1/2021	3/31/2021	\$9,790.00		\$9,790.00	\$36,410.00	
							<b>Norwood Energy Consulting</b>		<b>\$36,410.00</b>
<b>Resolve Utility Consulting</b>	~	INV-000354	11/1/2020	11/30/2020	\$5,450.00		\$5,450.00	\$5,450.00	
	~	INV-000378	12/1/2020	12/31/2020	\$7,450.00		\$7,450.00	\$12,900.00	
	~	INV-000399	1/1/2021	1/31/2021	\$8,400.00		\$8,400.00	\$21,300.00	
	~	INV-000400	2/1/2021	2/28/2021	\$9,250.00		\$9,250.00	\$30,550.00	
	~	INV-000411	3/1/2021	3/31/2021	\$11,750.00		\$11,750.00	\$42,300.00	
							<b>Resolve Utility Consulting</b>		<b>\$42,300.00</b>
<b>Garrett Group Consulting, Inc.</b>	12/10/2020		11/1/2020	11/30/2020	\$6,400.00		\$6,400.00	\$6,400.00	
	1/21/2021		12/1/2020	12/31/2020	\$14,450.00		\$14,450.00	\$20,850.00	
	3/15/2021		1/1/2021	2/28/2021	\$22,425.00		\$22,425.00	\$43,275.00	
	4/2/2021		3/1/2021	3/31/2021	\$33,800.00		\$33,800.00	\$77,075.00	
							<b>Garrett Group Consulting</b>		<b>\$77,075.00</b>
<b>J. Randall Woolridge</b>	3/18/2021	1st Billing	10/1/2020	3/15/2021	\$28,927.50		\$28,927.50	\$28,927.50	
	3/31/2021	2nd Billing	3/15/2021	3/31/2021	\$4,132.50		\$4,132.50	\$33,060.00	
							<b>J. Randall Woolridge</b>		<b>\$33,060.00</b>
<b>Scott Douglass &amp; McConnico, LLP</b>									
							<b>Scott Douglass &amp; McConnico, LLP</b>		
<b>Herrera Law &amp; Associates, PLLC</b>	11/10/2020		10/1/2020	10/31/2020	\$37,735.50	\$40.30	\$37,775.80	\$37,775.80	
	12/11/2020		11/1/2020	11/30/2020	\$26,742.50	\$42.25	\$26,784.75	\$64,560.55	
	1/11/2021		12/1/2020	12/31/2020	\$12,932.50	\$40.95	\$12,973.45	\$77,534.00	
	2/9/2021		1/1/2021	1/31/2021	\$7,570.50	\$34.45	\$7,604.95	\$85,138.95	
	3/17/2021		2/1/2021	2/28/2021	\$29,687.50	\$99.45	\$29,786.95	\$114,925.90	
	4/6/2021		3/1/2021	3/31/2021	\$48,986.00	\$172.80	\$49,158.80	\$164,084.70	
							<b>Herrera Law &amp; Associates, PLLC Total</b>		<b>\$164,084.70</b>
<b>Legal and Consultants</b>	11/10/2020		10/1/2020	10/31/2020	\$37,735.50	\$6,294.30	\$44,029.80	\$44,029.80	
	12/11/2020		11/1/2020	11/30/2020	\$26,742.50	\$20,929.25	\$47,671.75	\$91,701.55	
	1/11/2021		12/1/2020	12/31/2020	\$12,932.50	\$10,649.95	\$23,582.45	\$115,284.00	
	2/9/2021		1/1/2021	1/31/2021	\$7,570.50	\$24,285.45	\$31,855.95	\$147,139.95	
	3/17/2021		2/1/2021	2/28/2021	\$29,687.50	\$83,157.95	\$112,845.45	\$259,985.40	
	4/6/2021		3/1/2021	3/31/2021	\$48,986.00	\$72,155.30	\$121,141.30	\$381,126.70	
							<b>Legal and Consultants</b>		<b>\$381,126.70</b>



# EXHIBIT A

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

							<b>Total Legal and Consultants</b>	<b>\$381,126.70</b>
							<b>Total Billings for Services Thru 3/31/21</b>	<b>\$381,126.70</b>

# EXHIBIT A

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

	Invoice Date	Invoice No.	Billing Period	Through Period	Hourly Fees	Expense	Invoice Amount	Total Billed to Date	
<b>Norwood Energy Consulting</b>	2/9/2021	SWPFuelRec Jan21	1/1/2021	1/31/2021	\$13,420.00		\$13,420.00	\$13,420.00	
	2/9/2021	SWPFuelRec Feb21	2/1/2021	2/10/2021	\$5,830.00		\$5,830.00	\$19,250.00	
							<b>Norwood Energy Consulting</b>		<b>\$19,250.00</b>
<b>ReSolved Energy Consulting</b>	2/4/2021	4720	1/1/2021	1/31/2021	\$9,351.00		\$9,351.00	\$9,351.00	
	2/10/2021	4730	2/1/2021	2/10/2021	\$2,970.00		\$2,970.00	\$12,321.00	
							<b>ReSolved Energy Consulting</b>		<b>\$12,321.00</b>
<b>Energy Ventures Analysis, Inc.</b>	2/11/2021	2021-2	1/1/2021	2/9/2021	\$33,725.00		\$33,725.00	\$33,725.00	
							<b>Energy Ventures Analysis</b>		<b>\$33,725.00</b>
<b>Scott Douglass McConnico</b>	1/31/2021	263001	12/1/2020	12/31/2020	\$2,200.00		\$2,200.00	\$2,200.00	
	2/28/2021	263553	1/1/2021	1/31/2021	\$4,345.00		\$4,345.00	\$6,545.00	
							<b>Scott Douglass McConnico</b>		<b>\$6,545.00</b>
<b>Herrera Law &amp; Associates, PLLC</b>	2/9/2021		1/1/2021	1/31/2021	\$78,693.00	\$324.90	\$79,017.90	\$79,017.90	
	2/15/2021		2/1/2021	2/10/2021	\$38,805.00	\$1,284.64	\$40,089.64	\$119,107.54	
	3/17/2021		2/1/2021	2/28/2021	\$15,936.50	\$0.00	\$15,936.50	\$135,044.04	
							<b>Herrera Law &amp; Associates Total</b>		<b>\$135,044.04</b>
<b>Legal and Consultants</b>	2/9/2021		1/1/2021	1/31/2021	\$78,693.00	\$59,020.90	\$137,713.90	\$137,713.90	
	2/15/2021		2/1/2021	2/10/2021	\$38,805.00	\$10,084.64	\$48,889.64	\$186,603.54	
	3/17/2021		2/1/2021	2/28/2021	\$15,936.50	\$4,345.00	\$20,281.50	\$206,885.04	
							<b>Legal and Consultants</b>		<b>\$206,885.04</b>
							<b>Total Billings for Services 1/1/21 Thru 3/31/21</b>		<b>\$206,885.04</b>
									<b>\$0.00</b>
								<b>Total</b>	<b>\$206,885.04</b>

# EXHIBIT A

## CARD's Rate Case Expense Summary for PUC Docket No. 49042

	Invoice Date	Invoice No.	Billing Period	Through Period	Hourly Fees	Expense	Invoice Amount	Total Billed to Date	
<b>ReSolved Energy Consulting</b>	2/7/2019	4335	1/1/2019	1/31/2019	\$4,323.00		\$4,323.00	\$4,323.00	
	3/6/2019	4343	2/1/2019	2/28/2019	\$3,186.00		\$3,186.00	\$7,509.00	
	4/2/2019	4364	3/1/2019	3/31/2019	\$6,426.00		\$6,426.00	\$13,935.00	
	5/2/2019	4377	4/1/2019	4/30/2019	\$324.00		\$324.00	\$14,259.00	
								<b>Consultant</b>	<b>\$14,259.00</b>
<b>Herrera Law &amp; Associates, PLLC</b>	1/9/2019		12/1/2018	12/31/2018	\$999.00	\$0.00	\$999.00	\$999.00	
	2/7/2019		1/1/2019	1/31/2019	\$4,053.00	\$124.90	\$4,177.90	\$5,176.90	
	3/8/2019		2/1/2019	2/29/19	\$5,377.50	\$28.10	\$5,405.60	\$10,582.50	
	4/3/2019		3/1/2019	3/31/2019	\$12,124.00	\$1,370.57	\$13,494.57	\$24,077.07	
	5/6/2019		4/1/2019	4/30/2019	\$1,649.00	\$36.10	\$1,685.10	\$25,762.17	
	6/6/2019		5/1/2019	5/31/2019	\$409.00	\$0.00	\$409.00	\$26,171.17	
	8/7/2019		6/1/2019	7/31/2019	\$1,032.50	\$0.00	\$1,032.50	\$27,203.67	
							<b>Herrera Law &amp; Associates, PLLC Total</b>	<b>\$27,203.67</b>	
<b>Legal and Consultants</b>	1/9/2019		12/1/2018	12/31/2018	\$999.00	\$0.00	\$999.00	\$999.00	
	2/7/2019		1/1/2019	1/31/2019	\$4,053.00	\$4,447.90	\$8,500.90	\$9,499.90	
	3/8/2019		2/1/2019	2/29/19	\$5,377.50	\$3,214.10	\$8,591.60	\$18,091.50	
	4/3/2019		3/1/2019	3/31/2019	\$12,124.00	\$7,796.57	\$19,920.57	\$38,012.07	
	5/6/2019		4/1/2019	4/30/2019	\$1,649.00	\$360.10	\$2,009.10	\$40,021.17	
	6/6/2019		5/1/2019	5/31/2019	\$409.00	\$0.00	\$409.00	\$40,430.17	
	8/7/2019		6/1/2019	7/31/2019	\$1,032.50	\$0.00	\$1,032.50	\$41,462.67	
							<b>Legal and Consultants</b>	<b>\$41,462.67</b>	
							<b>Total Legal and Consultants</b>	<b>\$41,462.67</b>	
							<b>Total Billings for Services 12/18/20 Thru 3/31/21</b>	<b>\$41,462.67</b>	

# EXHIBIT A

## CARD's Rate Case Expense Summary for PUC Docket No. 47141

	Invoice Date	Invoice No.	Billing Period	Through Period	Hourly Fees	Expense	Invoice Amount	Total Billed to Date	
<b>Consultant</b>								\$0.00	
								<b>Consultant</b>	<b>\$0.00</b>
<b>Herrera Law &amp; Associates, PLLC</b>	5/13/2020		4/13/2020	4/30/2020	\$1,656.50		\$1,656.50	\$1,656.50	
	6/9/2020		5/1/2020	5/31/2020	\$3,273.50		\$3,273.50	\$4,930.00	
	7/20/2020		6/1/2020	6/30/2020	\$834.00		\$834.00	\$5,764.00	
	9/7/2020		7/1/2020	8/31/2020	\$556.50		\$556.50	\$6,320.50	
							<b>Herrera Law &amp; Associates, PLLC Total</b>		<b>\$6,320.50</b>
<b>Legal and Consultants</b>	5/13/2020		4/13/2020	4/30/2020	\$1,656.50		\$1,656.50	\$1,656.50	
	6/9/2020		5/1/2020	5/31/2020	\$3,273.50		\$3,273.50	\$4,930.00	
	7/20/2020		6/1/2020	6/30/2020	\$834.00		\$834.00	\$5,764.00	
	9/7/2020		7/1/2020	8/31/2020	\$556.50		\$556.50	\$6,320.50	
							<b>Legal and Consultants</b>		<b>\$6,320.50</b>
							<b>Total Legal and Consultants</b>		<b>\$6,320.50</b>
							<b>Total Billings for Services 4/14/20 Thru 3/31/21</b>		<b>\$6,320.50</b>

# EXHIBIT A

## CARD's Rate Case Expense Summary for PUC Docket No. 46449

	Invoice Date	Invoice No.	Billing Period	Through Period	Hourly Fees	Expense	Invoice Amount	Total Billed to Date	
<b>Consultant</b>								\$0.00	
								<b>Consultant</b>	<b>\$0.00</b>
<b>Herrera Law &amp; Associates, PLLC</b>								\$0.00	
							<b>Herrera Law &amp; Associates, PLLC Total</b>		<b>\$0.00</b>
<b>Legal and Consultants</b>								\$0.00	
							<b>Legal and Consultants</b>		<b>\$0.00</b>
							<b>Total Legal and Consultants</b>		<b>\$0.00</b>
							<b>Total Billings for Services 4/14/20 Thru 3/31/21</b>		<b>\$0.00</b>

# EXHIBIT A

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

	Invoice Date	Invoice No.	Billing Period	Through Period	Hourly Fees	Expense	Invoice Amount	Total Billed to Date	
<b>Consultant</b>								\$0.00	
								<b>Consultant</b>	<b>\$0.00</b>
<b>Herrera Law &amp; Associates, PLLC</b>	11/10/2020		10/1/2020	10/31/2020	\$3,196.00	\$195.00	\$3,391.00	\$3,391.00	
	12/8/2020		11/1/2020	11/31/20	\$3,992.50	\$1.95	\$3,994.45	\$7,385.45	
	1/11/2021		12/1/2020	12/31/2020	\$4,813.50	\$152.10	\$4,965.60	\$12,351.05	
	4/7/2021		3/1/2021	3/31/2021	\$840.00	\$0.00	\$840.00	\$13,191.05	
							<b>Herrera Law &amp; Associates, PLLC Total</b>		<b>\$13,191.05</b>
<b>Legal and Consultants</b>	11/10/2020		10/1/2020	10/31/2020	\$3,196.00	\$195.00	\$3,391.00	\$3,391.00	
	12/8/2020		11/1/2020	11/31/20	\$3,992.50	\$1.95	\$3,994.45	\$7,385.45	
	1/11/2021		12/1/2020	12/31/2020	\$4,813.50	\$152.10	\$4,965.60	\$12,351.05	
	4/7/2021		3/1/2021	3/31/2021	\$840.00	\$0.00	\$840.00	\$13,191.05	
							<b>Legal and Consultants</b>		<b>\$13,191.05</b>
							<b>Total Legal and Consultants</b>		<b>\$13,191.05</b>
							<b>Total Billings for Services 4/14/20 Thru 3/31/21</b>		<b>\$13,191.05</b>



November 11, 2020

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

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

Dear Jim:

Enclosed is our invoice for services provided to the Cities Advocating Reasonable Deregulation regarding the above referenced matter through October, 2020.

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**

**November 10, 2020**

*Invoice submitted to:*

**Cities Advocating Reasonable Deregulation**

**c/o Jim Finley**

**City of Longview**

**P.O. Box 1952**

**Longview, TX 75606-1952**

*In Reference To:*

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

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**STATEMENT FOR PROFESSIONAL SERVICES**

**Legal Fees:**

		<u>Hrs/Rate</u>	<u>Amount</u>
10/15/20	Alfred R. Herrera - Preliminary overview of SWEPCO Rate Filing Package	6.60 485.00/hr	3,201.00
	Brennan Foley - Review application, direct testimony and supporting schedules and conduct relevant research re: case overview	2.20 350.00/hr	770.00
	Sergio E. Herrera - Began review of SWEPCO Application	2.90 250.00/hr	725.00
10/16/20	Alfred R. Herrera - Continue overview of SWEPCO Rate Filing Package	3.60 485.00/hr	1,746.00



*Cities Advocating Reasonable Deregulation*

Page 2

		<u>Hrs/Rate</u>	<u>Amount</u>
10/16/20	Alfred R. Herrera - Various communications with parties and prepare summary of proposed settlement re: SPS's withdrawal of application	1.60 485.00/hr	776.00
	Brennan Foley - Draft suspension resolution and AIS including calculations of average bill impact of proposed rate increase	4.00 350.00/hr	1,400.00
10/18/20	Alfred R. Herrera - Prepare memorandum and draft suspension resolutions re: SWEPCO rate filing package	5.30 485.00/hr	2,570.50
	Brennan Foley - Draft suspension resolution and AIS including calculations of average bill impact of proposed rate increase and correspond with A. Herrera re: same	5.50 350.00/hr	1,925.00
10/19/20	Alfred R. Herrera - Prepare for and attend meeting with CARD Steering Committee	1.50 485.00/hr	727.50
	Alfred R. Herrera -Prepare memo to all CARD cities re: prior increases in rates and action needed on pending rate case	3.60 485.00/hr	1,746.00
	Brennan Foley - Conduct research re: SWEPCO prior rate case revenue increases	1.10 350.00/hr	385.00
	Sergio E. Herrera - Reviewed and edited CARD AIS/Resolution	0.50 250.00/hr	125.00
10/20/20	Alfred R. Herrera -Continue overview of SWEPCO Rate Filing Package	2.10 485.00/hr	1,018.50
	Brennan Foley - Review application, direct testimony and supporting schedules re: accounting (1.0) and generation issues (1.5)	2.50 350.00/hr	875.00
10/21/20	Alfred R. Herrera -Continue overview of SWEPCO Rate Filing Package	2.80 485.00/hr	1,358.00
10/22/20	Leslie Lindsey - Prepare and format CARD's 1st set of RFIs to SWEPCO	0.90 145.00/hr	130.50

*Cities Advocating Reasonable Deregulation*

Page 3

		<u>Hrs/Rate</u>	<u>Amount</u>
10/22/20	Leslie Lindsey - Prepare, format, file and serve on all parties CARD's Motion to Intervene	0.40 145.00/hr	58.00
	Mariann Wood - Reviewed filings on PUC Interchange and updated case file; Prepared Protective Order Certifications	0.50 145.00/hr	72.50
	Alfred R. Herrera -Continue overview of SWEPCO Rate Filing Package	3.10 485.00/hr	1,503.50
	Alfred R. Herrera -Various communications w/CARD Cities re: questions raised by SWEPCO's conference call with CARD Cities	1.80 485.00/hr	873.00
	Brennan Foley - Review application, direct testimony and supporting schedules and conduct relevant research re: rate of return (2.0), system reliability and vegetation management issues (0.3)	2.30 350.00/hr	805.00
	Sergio E. Herrera - Drafted CARD MTI	0.60 250.00/hr	150.00
	Sergio E. Herrera - Continued review of SWEPCO RC application	1.80 250.00/hr	450.00
10/23/20	Leslie Lindsey - Prepare, format, file and serve on all parties CARD's 1st set of RFIs to SWEPCO	0.50 145.00/hr	72.50
	Alfred R. Herrera - Various communications w/CARD Cities re: questions raised by SWEPCO's conference call with CARD Cities	0.90 485.00/hr	436.50
	Alfred R. Herrera - Continue review of SWEPCO Rate Filing Package	3.80 485.00/hr	1,843.00
	Brennan Foley - Review RFIs re: generation and vegetation management	0.60 350.00/hr	210.00
	Sergio E. Herrera - Reviewed S. Norwood RFI Set 1	0.50 250.00/hr	125.00

*Cities Advocating Reasonable Deregulation*

Page 4

		<u>Hrs/Rate</u>	<u>Amount</u>
10/24/20	Mariann Wood - Reviewed filings on PUC Interchange and updated case file; Updated discovery spreadsheet	1.80 145.00/hr	261.00
10/26/20	Leslie Lindsey - Prepare, format, file and serve on all parties CARD's 2nd set of RFIs to SWEPCO	0.50 145.00/hr	72.50
	Alfred R. Herrera - Continue review of SWEPCO Rate Filing Package	2.70 485.00/hr	1,309.50
	Brennan Foley - Review application, direct testimony and supporting schedules and conduct relevant research re: system reliability and vegetation management issues (1.2), transmission and distribution issues (1.0), depreciation (1.0)	3.20 350.00/hr	1,120.00
	Sergio E. Herrera - Reviewed and edited CARD RFI No. 2	0.60 250.00/hr	150.00
	Sergio E. Herrera - Communicated with SWEPCO Counsel RE: RFI Clarification	0.40 250.00/hr	100.00
	Sergio E. Herrera - Communicated with CARD consultant RE: RFI clarification	0.80 250.00/hr	200.00
10/27/20	Mariann Wood - Reviewed filings on PUC Interchange and updated case file; Updated discovery spreadsheet	0.70 145.00/hr	101.50
	Alfred R. Herrera - Continue review of SWEPCO Rate Filing Package	3.10 485.00/hr	1,503.50
	Alfred R. Herrera - Various communications with CARD cities re: next steps/actions following SWEPCO's presentation to cities re: rate case	1.20 485.00/hr	582.00
	Sergio E. Herrera - Communicated with SWEPCO Counsel RE: RFI Dispute	0.30 250.00/hr	75.00
10/28/20	Mariann Wood - Reviewed filings on PUC Interchange and updated case file	0.50 145.00/hr	72.50

*Cities Advocating Reasonable Deregulation*

Page 5

		<u>Hrs/Rate</u>	<u>Amount</u>
10/28/20	Alfred R. Herrera - Review McMahon's testimony re: Generation O&M and related potential discovery dispute re: plans for environmental compliance	1.60 485.00/hr	776.00
	Alfred R. Herrera - Various communications with CARD cities re: next steps/actions following SWEPCO's presentation to cities re: rate case	0.80 485.00/hr	388.00
	Brennan Foley - Review application, direct testimony and supporting schedules and conduct relevant research re: tax issues (0.7); affiliates issues (0.7)	1.40 350.00/hr	490.00
	Sergio E. Herrera - Continued review of SWEPCO RC Application filing package	2.60 250.00/hr	650.00
	Sergio E. Herrera - Communicated with SWEPCO Counsel RE: CARD No. 1-13	0.60 250.00/hr	150.00
	Sergio E. Herrera - Communicated with S. Norwood RE: CARD 1-13	0.70 250.00/hr	175.00
	Sergio E. Herrera - Zoom call with ARH RE: SWEPCO dispute over CARD 1-13	1.00 250.00/hr	250.00
10/29/20	Mariann Wood - Reviewed filings on PUC Interchange and updated case file; Updated discovery spreadsheet	0.40 145.00/hr	58.00
	Alfred R. Herrera - Prepare and review and revise discovery requests re: cost of capital	1.20 485.00/hr	582.00
	Alfred R. Herrera - Discovery issue: review/assess validity of SWEPCO's potential objection to CARD RFI 1-13 re: planned enviro projects	1.00 485.00/hr	485.00
	Brennan Foley - Prepare RFIs re: rate of return	0.60 350.00/hr	210.00