



## Filing Receipt

**Received - 2021-12-15 01:44:41 PM**  
**Control Number - 52195**  
**ItemNumber - 475**

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

<b>APPLICATION OF EL PASO ELECTRIC COMPANY TO CHANGE RATES</b>	§ § § § §	<b>BEFORE THE STATE OFFICE  OF  ADMINISTRATIVE HEARINGS</b>
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**OFFICE OF PUBLIC UTILITY COUNSEL’S  
FOURTEENTH REQUEST FOR INFORMATION TO  
EL PASO ELECTRIC COMPANY**

Pursuant to 16 Texas Administrative Code (“TAC”) § 22.144, the Office of Public Utility Counsel (“OPUC”) submits this Fourteenth Request for Information to El Paso Electric Company (“EPE”). OPUC requests that EPE provide answers to the request for information under oath as required by 16 TAC § 22.144(c)(2)(F) within the timeframe specified in the procedural schedule in this proceeding. OPUC further requests that EPE provide an answer to the questions and sub-questions in the order listed below with sufficient detailed information to provide a complete and accurate answer to each question and sub-question.

**Definitions**

1. “EPE,” the “Company,” “Applicant,” “You,” and “Your” refer to El Paso Electric Company and its affiliates, subsidiaries, and any person acting or purporting to act on their behalf, including without limitation, attorneys, agents, advisors, investigators, representatives, employees, or other persons.
2. “Document” and “documents” include any written, recorded, filmed, or graphic matter, whether produced, reproduced, or on paper, cards, tape, film, electronic facsimile, computer storage device, or any other media, including, but not limited to, electronic mail (e-mail), memoranda, notes, analyses, minutes, records, photographs, correspondence, telegrams, diaries, bookkeeping entries, financial statements, tax returns, checks, check stubs, reports, studies, charts, graphs, statements, notebooks, handwritten notes, applications, contracts, agreements, books, pamphlets, periodicals, appointment calendars, records and recordings of oral conversations, work papers, observations, commercial

practice manuals, reports, summaries of interviews, reports of consultants, appraisals, forecasts, tape recordings, or any form of recording that is capable of being transcribed into written form.

### **Instructions**

1. The Definitions, Instructions, and Claim of Privilege sections set forth in this request for information apply to these questions.
2. In providing an answer to each question, please furnish all of the information that is in your possession, custody, or control, as defined by Texas Rules of Civil Procedure (Tex. R. Civ. Proc.) 192.7(b), including information in the possession, custody, or control of your affiliates, subsidiaries, and any person acting or purporting to act on their behalf, including without limitation, attorneys, agents, advisors, investigators, representatives, employees, or other persons.
3. Please answer each question based upon your knowledge, information, or belief, and state whether each answer is based upon your knowledge, information, or belief.
4. If you have possession, custody, or control, as defined by Tex. R. Civ. Proc. 192.7(b), of an original requested document, please produce the original requested document or a complete copy of the original requested document and all copies that are different in any way from the original requested document, whether by interlineation, receipt stamp, or notation.
5. If you do not have possession, custody, or control of an original requested document, please produce copies of the document, however made, in your possession, custody, or control. If any requested document is not in your possession, custody, or control, please explain why the document is not in your possession, custody, or control and provide the current location and custodian of the requested document or any copy, summary, or other form of the requested document thereof.
6. If there is any confusion about a question, please contact the undersigned counsel for clarification.
7. In providing your response to a question, please start each response on a separate page and type, at the top of the page, the question that is being answered by the response.
8. As part of the response to each question, please state, at the bottom of the answer to the question, the name and job position of each person(s) who participated in any way, other

than by providing clerical assistance, in the preparation of the answer to the question. If the question has sub-parts, please identify each person(s) by name and job position that participated in any way, other than by providing clerical assistance, in the preparation of the answer for each sub-part of the question.

9. Please state the name of the witness in this docket who will sponsor the answer to the question and/or sub-part of the question and who will swear to the truthfulness of the answer to the question and/or sub-part of the question.
10. Please provide individual responses to questions as each response becomes available, rather than waiting to provide all of the responses to the questions at the same time.
11. These questions are continuing in nature. If there is a change in circumstances or facts or if you receive or generate additional information that changes your answer to a question between the time of your original response and the time of the hearing, then you should submit, under oath, a supplemental response to your earlier answer to the question.
12. If you consider any question to be unduly burdensome, or if the response would require the production of a voluminous amount of material, please contact the undersigned counsel, as soon as possible, to discuss the situation and try to resolve the issue. Furthermore, if you object to any question on the grounds that the question seeks confidential information, or on any other grounds, please contact the undersigned counsel, as soon as possible, to discuss the situation and try to resolve the issue.
13. If the response to any question is voluminous, please make available all of the voluminous material at a designated location in Austin. Please provide a detailed index for the voluminous material with your response to the question to enable efficient review of the material. The index should include information sufficient to locate each individual document by page, file, and box number, date of each document, title of each document, description of each document if no document title exists, name of the preparer of each document, and length of each document.
14. If the requested information is included in previously furnished exhibits, workpapers, or responses to other discovery inquiries or otherwise, in hard copy or electronic format, please furnish specific references thereto, including Bates Stamp page citations and detailed cross-references to the previously furnished information.

15. If a question requests the production of copyrighted material, you may provide a list of such material, including the title, publisher, author, edition, and page references relied on or otherwise relevant to the question.

**Claim of Privilege**

If any document is withheld under any claim of privilege, please provide a list that identifies each document for which a privilege is being claimed, including the date, sender, recipient(s) of the privileged document, recipient(s) of copies of the privileged document, subject matter of the privileged document, and the basis upon which a privilege is being claimed by the Company.

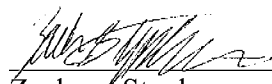
**SOAH Docket No. 473-21-2606**  
**PUC Docket No. 52195**  
**OPUC's Fourteenth Request for Information to**  
**El Paso Electric Company**

- 14-1. Please refer to EPE's Response to OPUC RFI No. 13-15. Please explain what is meant by the phrase "final pension and benefit expense for 2021," that was received by EPE from its actuarial consultants. Please include in your response how this final amount for 2021 will be used in the next full actuarial study showing 2022 estimated expenses.
- 14-2. Please refer to EPE's Response to OPUC RFI No. 13-15. Please provide the actual GAAP expense reported in FERC Account 926 by month for the period January 2021 through December 2021 separately for the Retirement Income Plan, the Excess Benefit Plan, the Other Postemployment Benefit Plan, the Supplemental Retirement and Survivor Income Plan and the Executive Retirement Agreements and Directors' Retirement Plan.
- 14-3. Please refer to EPE's Response to OPUC RFI No. 13-16. When available, please provide copies of the actuarial reports that are anticipated to be provided to EPE in January 2022 for each of the pension and other post-employment benefits ("OPEB") plans.
- 14-4. Please refer to the Rebuttal Testimony of Ms. Cynthia Prieto, pages 9-11. Please provide copies of any Private Letter Rulings requested by EPE or its parent company concerning the treatment of excess deferred federal income taxes ("EADFIT") resulting from the passage of the Tax Cuts and Jobs Act of 2017 ("TCJA").
- 14-5. Please refer to the Rebuttal Testimony of Ms. Prieto, pages 9-11. Please confirm or deny that Ms. Prieto has reviewed or is aware of how other Texas electric utilities have classified EADFIT resulting from the passage of the TCJA as protected or unprotected and the methodologies by which those utilities have refunded the amounts to customers. If confirm, please provide a listing of the utilities that were included in Ms. Prieto's review. If deny, please provide an explanation.
- 14-6. Please update Attachment 2 to EPE's response to OPUC 1-17 to include all available months for 2021.

Dated: December 15, 2021

Respectfully submitted,

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ATTORNEYS FOR THE  
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**CERTIFICATE OF SERVICE**  
SOAH DOCKET NO. 473-21-2606  
PUC DOCKET NO. 52195

I hereby certify that a copy of the foregoing document was served on all parties of record in this proceeding on this 15<sup>th</sup> day of December 2021 by facsimile, electronic mail, and/or first class, U.S. Mail.

  
Zachary Stephenson