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

APPLICATION OF EL PASO	§	BEFORE THE STATE OFFICE
	§	
ELECTRIC COMPANY TO	§	OF
	§	
CHANGE RATES	§	ADMINISTRATIVE HEARINGS

**CITY OF EL PASO’S SEVENTH REQUESTS FOR INFORMATION
TO EL PASO ELECTRIC COMPANY
QUESTIONS CEP 7-1 THROUGH CEP 7-38**

The City of El Paso (the “City”) requests that the El Paso Electric Company (“EPE”) provide the following information and answer the following question(s) under oath. The question(s) shall be answered in sufficient detail to fully present all of the relevant facts, within twenty (20) calendar days. Please copy the question immediately above the answer to each question. The question(s) are continuing in nature, and if there is a relevant change in circumstances, such as that new or additional information or review reveals that an answer previously made is no longer complete or is inaccurate, that EPE submit an amended answer, under oath, as a supplement to your original answer within five days of the discovery of new or additional information. State the name of the witness in this cause who will sponsor the answer to the question and can vouch for the truth of the answer.

The City requests that EPE serve its respective responses to this Request on the following person via electronic mail and delivery of hard copies:

Norman J. Gordon
PO Box 8
El Paso, Texas, 79940
221 N. Kansas, Suite 700
El Paso, Texas, 79901

Manuel Arambula, Senior Assistant City Attorney
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Arambulaml@elpasotexas.gov

DEFINITIONS AND INSTRUCTIONS

1. This Request is directed to El Paso Electric Company ("EPE"). Reference to EPE, **"you" or "your"** means all divisions, departments, bureaus, agencies, and all witnesses whose testimony EPE intends to present, and all persons acting or purporting to act for or on behalf of EPE, including its directors, officers, employees, and agents.

2. The terms **"document" and "documents"** are used in their broadest sense and shall mean and include all written, printed, electronic, typed, recorded, or graphic matter of every kind and description, including drafts, originals and copies, and all attachments and appendices thereto. Without limiting the foregoing, the terms "document" or "documents" shall include all agreements, contracts, communications, correspondence, letters, telegrams, telexes, messages, memoranda, records, reports, books, summaries, tape recordings or other records of personal conversations, minutes or summaries or other records of negotiations, other summaries, diaries, diary entries, calendars, appointment books, time books, time records, instructions, work assignments, financial statements, work sheets, workpapers, drafts, graphs, maps, charts, tables, accounts, analytical records, consultant reports, appraisals, bulletins, brochures, pamphlets, circulars, trade letters, press releases, notes, notices, marginal notations, notebooks, telephone records, bills, statements, records of obligation and expenditure, invoices, lists, journals, advertising, recommendations, printouts, compilations, tabulations, analyses, studies, surveys, transcripts of hearings, transcripts of testimony, affidavits, expense reports, microfilm, microfiches, articles, speeches, tape or disk recordings, sound recordings, video recordings, film, tape, photographs, punch cards, programs, data compilation from which information can be obtained (including matter used in data processing) and other printed, written, handwritten, typewritten, recorded, stenographic, computer-generated, computer-stored, electronically-stored matter, however and by whomever produced, prepared, reproduced, disseminated, or made.

3. **"Person"** means any natural person, firm, association, partnership, joint venture, corporation, estate, trust, receiver syndicate, municipal corporation, government agency, any other form of legal entity, and other group or combination acting as a unit.

4. **"Relating to"** a subject means making a statement about, mentioning, referring to, discussing, describing, reflecting, identifying, dealing with, consisting of, constituting or in any way pertaining, in whole or in part, to the subject.

5. **"Identify"** means:

- a. as to a "person," stating his, her or its:
 - (i) legal, full, and customarily used names;
 - (ii) present residential or business address;
 - (iii) job title; and
 - (iv) name of employer.
- b. as to a document, act, event, transaction or occurrence, stating:
 - (i) its date, authors or participants;
 - (ii) the place where it took place, was created or occurred;
 - (iii) its purpose and subject matter; and
 - (iv) a concise description of what transpired.

6. For each response, please state the Request for Information and identify the individual(s) responsible for preparing and sponsoring the response by name and title.

7. Pursuant to Rule 196.4, Texas Rules of Civil Procedure, any electronic or magnetic data included in the definition of document should be produced on a CD-ROM or similar media that is compatible with Microsoft Office software.

8. For each document produced that is generated by computer, please identify:
- a. the nature and source of the data constituting the input;
 - b. the form of the input (e.g., tapes, punch cards);
 - c. the recording system employed (e.g., program, flow charts); and
 - d. the person(s) responsible for processing the input and/or performing the programming.

9. “**Each**” shall be construed to include the word “**every**” and “**every**” shall be construed to include the word “**each**”.

10. “**Any**” shall be construed to include “**all**” and “**all**” shall be construed to include “**any**.”

11. The terms “**and**” and “**or**” shall be construed as either disjunctive or conjunctive as necessary to make this request inclusive rather than exclusive.

12. The term “**concerning**” includes the following meanings: relating to; pertaining to; regarding; discussion; mentioning; containing; reflecting; evidencing; describing; showing; identifying; providing; disproving; consisting of; supporting; contradicting; in any way legally, logically, or factually connected to the matter to which the term refers; or having a tendency to prove or disprove the matter to which the term refers.

13. The term “**including**” means and refers to “including but not limited to.”

14. Words used in the plural shall also be taken to mean and include the singular. Words used in the singular shall also be taken to mean and include the plural.

15. The present tense shall be construed to include the past tense, and the past tense shall be construed to include the present tense.

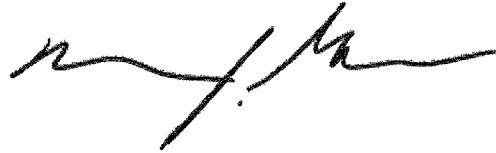
Dated July 19, 2021

Respectfully submitted,

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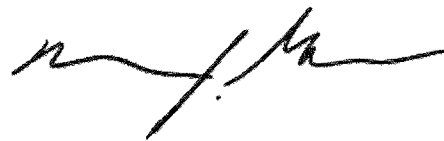
Attorneys for the City of El Paso



By: _____
Norman J. Gordon

Certificate of Service

I certify that a true and correct copy of this document was served by e-mail and/or US mail on all parties of record in this proceeding on July 19, 2021.



Norman J. Gordon

PUC Docket No. 52195
City of El Paso's Seventh RFIs
Questions CEP 7-1---CEP 7-38

Depreciation

- CEP 7-1. Please provide all property data utilized in the depreciation study, including, but not limited to, additions, retirements, transfers, sales, adjustments, cost of removal, and salvage data.
- CEP 7-2. Please provide this data by account, placement, and experience year since the date of inception.
- CEP 7-3. Please provide all survivors for each account as of the study date.
- CEP 7-4. Please include all transaction codes and a description of each transaction code.
- CEP 7-5. Please also provide a description of any production unit / group / location codes if applicable.
- CEP 7-6. Please provide a description or legend for each account number.
- CEP 7-7. This data should allow for the reconstruction of the analysis and calculations performed as part of the depreciation study.
- CEP 7-8. Please provide this information in Excel format with formulae intact where applicable.
- CEP 7-9. Please provide all workpapers, schedules, tables, and exhibits used in the depreciation study or relied upon in conducting the depreciation study in Excel format with formulae intact where applicable.
- CEP 7-10. Please provide all final observed life tables generated for each account in Excel format.
- CEP 7-11. Please provide all remaining life calculations in Excel format.
- CEP 7-12. Please provide the average age of survivors as of the study date for each production plant by account.
- CEP 7-13. Please provide the book reserve (accumulated depreciation) balances for each account as of the depreciation study date.
- CEP 7-14. Please provide the theoretical reserve (aka "calculated accumulated depreciation") amounts for each account based on the parameters proposed in the depreciation

study and support for such calculations. Please confirm the total amount of the difference between the theoretical reserve balance and actual book reserve balance.

- CEP 7-15. Please identify and describe any changes in the depreciation system / methodology between the previous depreciation study and the depreciation study filed in this case.
- CEP 7-16. Please provide a schedule showing the currently-approved and proposed survivor curves, net salvage rates, and depreciation rates, and depreciation accrual for each account.
- CEP 7-17. Please provide a copy of the most recent, previously-filed depreciation study.
- CEP 7-18. Please provide a copy of the most recent Commission order(s) regarding currently-approved depreciation rates and probable retirement dates of any production units.
- CEP 7-19. Please provide a copy of the Company's most recently-filed integrated resource plan; please also provide a copy of the most recently prepared integrated resource plan.
- CEP 7-20. Please provide all notes taken during any meetings with Company personnel regarding the depreciation study. Identify by name and title, all Company personnel who provided the information, and explain the extent of their participation and the information they provided. Please explain how this information affected the depreciation study.
- CEP 7-21. Please identify all plant tours taken in relation to the depreciation study. For each such tour:
 - CEP 7-22. Identify those in attendance and their titles and job descriptions.
 - CEP 7-23. Provide all conversation notes taken during the tour.
 - CEP 7-24. Provide all photographs and images taken during the tour.
 - CEP 7-25. Provide all written materials obtained during the tour.
- CEP 7-26. Please specifically identify and describe any information obtained from any plant tour, field trip, or discussion with Company personnel, that would indicate that the average service lives of any life span or mass property would be shorter or longer than what is indicated by the retirement rate described by the Company's plant data.
- CEP 7-27. Please provide all external sources relied upon in conducting the depreciation study, including industry surveys, statistics, and reports.
- CEP 7-28. Please provide a copy of the most recent industry surveys associated with depreciation statistics.

- CEP 7-29. Please identify and provide a copy of the Company's accounting policies and procedures for plant retirements and cost of removal.
- CEP 7-30. Please identify and provide copies of Company programs and plans that might substantially affect the remaining lives of any plant assets.
- CEP 7-31. Regarding the placement and experience bands chosen for the analysis of each account, please explain why such bands were chosen and if any other bands were considered for conducting depreciation analysis.
- CEP 7-32. Please provide copies of any internal memos, policies, studies, etc., identifying the appropriate allocation or treatment of costs between cost of removal and the installation of new investment when a retirement occurs and a replacement investment is installed at the same location. Further, provide all support, justification and related documents associated with establishing the allocation levels.
- CEP 7-33. Please identify and provide copies of all Board of Director's minutes and internal management meeting minutes in which the subject of the Company's depreciation rates or the probable retirement dates of the Company's production units were discussed during the last three calendar years.
- CEP 7-34. Please provide the updated plant balances to which the approved depreciation rates in this case will be applied.
- CEP 7-35. Please state whether the recorded vintage years of retirement have been modified in the historical data used to conduct the depreciation study. If so, please specifically identify such modifications by account, and provide all justification and support for the same.
- CEP 7-36. Please state whether any historical retirement data has been adjusted or excluded from net salvage value calculations and analysis, and if so, please provide all details and support.
- CEP 7-37. Please calculate the Company's proposed depreciation rates with the exclusion of interim retirements.
- CEP 7-38. Regarding the issue of interim retirements, please estimate the fees and costs associated with conducting the depreciation study analysis and drafting testimony on this issue.