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DOCKET NO. 52828

APPLICATION OF GOLDEN SPREAD	§	PUBLIC UTILITY COMMISSION
ELECTRIC COOPERATIVE, INC. TO	§	
CHANGE WHOLESALE	§	OF TEXAS
TRANSMISSION SERVICE RATES	§	

**GOLDEN SPREAD’S RESPONSES TO COMMISSION
STAFF’S SECOND REQUEST FOR INFORMATION**

TO: Commission Staff, c/o R. Floyd Walker, 1701 N. Congress Avenue, PO Box 13326,
Austin, Texas 78711-3326

Golden Spread Electric Cooperative, Inc. (“Golden Spread”) submits these responses to the Staff of the Public Utility Commission of Texas’s (“Staff”) Second Request for Information (“RFI”). Golden Spread received Staff’s Second RFIs by email on December 29, 2021 at 3:46 p.m. In accordance with 16 Tex. Admin. Code (“TAC”) § 22.144(c)(1), these responses are due on January 18, 2022 and, therefore, are timely filed. Golden Spread stipulates that all parties may treat these answers as if they were filed under oath. Golden Spread reserves the right to object at the time of hearing to the admissibility of the information produced. Pursuant to the Commission’s “Second Order Suspending Rules” in Docket No. 50664, these responses are being filed on the PUC Interchange and served by email.

Respectfully submitted,



Carl R. Galant
State Bar No. 24050633
Travis Vickery
State Bar No. 00794790
Ian Davis
State Bar No. 24120793
MCGINNIS LOCHRIDGE, LLP
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Austin, Texas 78703
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**ATTORNEYS FOR GOLDEN SPREAD
ELECTRIC COOPERATIVE, INC.**

CERTIFICATE OF SERVICE

I hereby certify that a true and complete copy of the above and foregoing document was served on all parties of record in this proceeding as required by order or in accordance with 16 TAC § 22.74 on January 18, 2022.



Carl R. Galant

STAFF RFI 2-1

Please provide complete payroll data for fiscal years 2018, 2019, and 2020 divided between the categories of regular pay, bonuses, benefits, other payroll, etc. Please include the average number of employees per year for each year's data.

RESPONSE:

See Golden Spread Response to Staff RFI 2-1, Attachment 1 (CONF).

This response contains confidential information provided by separate attachment pursuant to the protective order in this case.

Preparer: Melanie Hall, Katherine Diaz
Sponsor: John Simpsen

STAFF RFI 2-2

Please provide the amounts, if any, that Golden Spread included in its requested revenue requirement relating to incentive compensation. Please provide a copy of Golden Spread's policy related to the payment of incentive compensation.

RESPONSE:

See Golden Spread Response to Staff RFI 2-2, Attachment 1 (CONF) and Attachment 2 (CONF).

This response contains confidential information provided by separate attachment pursuant to the protective order in this case.

Preparer: Melanie Hall, Katherine Diaz
Sponsor: John Simpsen

STAFF RFI 2-3

Please provide the operations and maintenance balance for Federal Energy Regulatory Commission (FERC) expense accounts 560 through 573 (and any other accounts that have operations and maintenance expenses ultimately allocated to the transmission function) for fiscal years 2018, 2019, and 2020.

RESPONSE:

Acct. No.	Description	2018 Balance	2019 Balance	2020 Balance
556	System Control & Load Dispatch	1,469,870	1,992,796	1,439,249
560	Operation Super. & Engin.	400,792	392,975	423,413
561	Load Dispatching	583,855	793,097	736,593
562	Station Equipment	1,585	(65)	0
563	Overhead Line Expense	22,142	5,395	0
564	Underground Line Expense	0	0	0
565	Wheeling	68,352,807	71,459,279	77,433,980
566	Misc. Transmission Expense	721,466	883,344	1,157,162
567	Rents	0	0	0
568	Maintenance Super. & Engin.	0	0	0
569	Maint. of Structure	0	0	0
570	Maint. of Station Equipment	204,793	466,149	204,641
571	Maint. of Overhead Lines	175,587	95,264	128,556
572	Maint. of Underground Lines	0	0	0
573	Maint. of Misc. Trans. Plant	0	0	0
582	Station Equipment	610,476	519,670	575,101
592	Maint. of Station Equipment	1,108,153	1,474,252	1,489,393

Preparer: Melanie Hall
Sponsor: John Simpsen

STAFF RFI 2-4

Please provide the administrative and general balance for FERC expense accounts 920 through 935 (and any other accounts that have administrative and general expenses ultimately allocated to the transmission function) for fiscal years 2018, 2019, and 2020.

RESPONSE:

Acct. No.	Description	2018 Balance	2019 Balance	2020 Balance
920	Admin. & General Salaries	8,856,678	9,764,153	9,531,042
921	Office Supplies	2,286,773	2,591,846	1,358,735
922	Administrative Expenses Transferred	0	0	0
923	Outside Service	6,274,776	6,936,752	6,122,300
924	Property Insurance Exp.	3,899,589	4,116,286	4,838,075
925	Injuries & Damages	5,204	11,291	428
926	Pensions & Benefits	4,927,851	5,167,026	5,923,944
928	Regulatory Commission	4,532	676,237	379,156
929	Duplicate Charges (Credit)	0	0	0
930	Misc. General Expense	1,899,890	2,063,605	1,681,083
931	Rents	400,705	407,173	410,235
935	Maint. of General Plant	18,922	21,787	27,910

Preparer: Melanie Hall
Sponsor: John Simpsen

STAFF RFI 2-5

Please provide the composition of the amount of Outside Services as listed on Schedule D-2. Please explain how each outside service benefitted Golden Spread and whether the service is recurring.

RESPONSE:

See Golden Spread Response to Staff RFI 2-5, Attachment 1 (CONF).

This response contains confidential information provided by separate attachment pursuant to the protective order in this case.

Golden Spread Response to Staff RFI 2-5, Attachment 1 (CONF) provides the service provider/vendor name and explanation of service provided to Golden Spread. All of these services are reasonable and necessary for the business operations of Golden Spread and are customary services in the industry.

Preparer: Melanie Hall
Sponsor: John Simpsen

STAFF RFI 2-6

Please provide the composition of the Misc. General Expense as listed on Schedule D-2. Please explain how the expense benefitted Golden Spread and whether the expense or portions thereof are recurring.

RESPONSE:

Golden Spread's FERC Account 930 Miscellaneous General Expense includes annual report expense, board of director fees and expenses, organizational dues, subscriptions, general advertising, and other miscellaneous expenses. The amount of these expenses allocated to Transmission ERCOT is \$280,250.

Category	Amount	Recurring
General Advertising (930.1)	17,715	Y
Annual Report Expense (930.2)	50,378	Y
Board of Director Fees (930.2)	926,900	Y
Director Expenses (930.2)	212,036	Y
Industry Association Dues (930.2)	465,141	Y
Subscriptions (930.2)	8,680	Y
Other Expense (930.2)	233	Y
Total 930 Misc General Expenses	1,681,083	

The above-listed categories of expenses, and the expenses themselves, are reasonable and necessary to Golden Spread in providing wholesale transmission service. The annual report is required by the board of directors and is a critical communication document for Golden Spread's members and their member-consumers, vendors, auditors, insurance agencies, and rating agencies regarding the operations and finances of Golden Spread. As a member-owned cooperative, an annual meeting and regular director meetings are required to carry out the business of the cooperative. The directors oversee and make decisions for the cooperative and must travel for meetings, training, education, and to carry out the business of the cooperative. Dues and subscriptions are used for education, to stay apprised of market developments, and to meaningfully participate with organizations in the industry. Similarly, expenses associated with general advertising are incurred to help maintain relations and inform and educate the member-consumers of Golden Spread's business and operations.

Preparer: Melanie Hall
Sponsor: John Simpsen

STAFF RFI 2-7

Please provide the composition of the Rents expense as listed on Schedule D-2. Please explain whether the expense or portions thereof are recurring and provide copies of underlying rental agreements.

RESPONSE:

See Golden Spread Response to Staff RFI 2-7, Attachment 1 (CONF) and Attachment 2 (CONF).

This response contains confidential information provided by separate attachment pursuant to the protective order in this case.

Preparer: Melanie Hall
Sponsor: John Simpsen

STAFF RFI 2-8

Reference Golden Spread's Notes to the Consolidated Financial Statements at (14) Pension Benefits. With respect to the 10-year amortization of the \$3.5 million prepayment, please provide the expected date of full amortization of the prepayment.

RESPONSE:

The prepayment amortization will be complete December 31, 2022.

Preparer: Melanie Hall
Sponsor: John Simpsen

STAFF RFI 2-9

Reference Staff 2-8 above, please identify the location within Golden Spread's rate filing package of the remaining prepayment balance as of the test year end and the amount of the annual amortization expense.

RESPONSE:

The unamortized prepayment of the pension expense is in Account 165, which is located at Schedule B-10, Unbundled Prepayments, in the rate filing package.

The annual expense is recorded to Account 926 in the amount of \$362,175.96.

Preparer: Melanie Hall
Sponsor: John Simpsen

STAFF RFI 2-10

Reference Golden Spread's Notes to the Consolidated Financial Statements at (14) Pension Benefits. Please identify the location within Golden Spread's rate filing package and the amount of the unfunded nonqualified deferred compensation plan included in the requested rate base.

RESPONSE:

Unfunded nonqualified deferred compensation plan items are not included in the requested rate base.

Preparer: Melanie Hall
Sponsor: John Simpsen

STAFF RFI 2-11

Reference Golden Spread's Notes to the Consolidated Financial Statements at (14) Pension Benefits. Please provide the location within Golden Spread's rate filing package and the amount of the requested annual expenses by FERC account associated with the unfunded nonqualified deferred compensation plan.

RESPONSE:

The amount included in the rate filing package for the unfunded nonqualified deferred compensation for 2020 is \$422,104.53, located in Account 926, Schedule D-2.

Preparer: Melanie Hall
Sponsor: John Simpsen

STAFF RFI 2-12

Reference Golden Spread's Notes to the Consolidated Financial Statements at (17) Leases and the statement, "The Lubbock office space lease is from April 1, 2013 through March 31, 2023." Please state whether Golden Spread's requested transmission revenue requirement includes any expenses associated with the referenced lease. If so, please provide the amount by FERC account.

RESPONSE:

Golden Spread's requested transmission revenue requirement includes a share of the Lubbock office space lease expense. The total Lubbock office space lease expense for the test year ending 12/31/2020 was \$108,625.00. This amount was booked entirely into FERC Account 931 (Rents). Account 931 (Rents) was allocated to Transmission – ERCOT using the SQFT allocation factor. Using that allocation factor, a total of \$8,054.19 was allocated to Golden Spread's requested transmission revenue requirement.

Preparer: John Simpsen
Sponsor: John Simpsen

STAFF RFI 2-13

Reference Staff 2-12. Please explain in detail Golden Spread's actions to renew the lease agreement or obtain office space from another lessor after the scheduled expiration date of the Lubbock office space lease, including supporting documentation to the extent available.

RESPONSE:

Golden Spread's lease for its Lubbock office space was scheduled to expire in 2023. Golden Spread determined it was beneficial to amend and extend the lease to continue to share the lease expense for a portion of the leased space with South Plains Electric Cooperative. As part of the amendment process, improvements were made to the shared space, and additional office space was acquired to meet Golden Spread's personnel needs. This sharing arrangement results in a savings of approximately \$226,750.00 over what it would have otherwise cost Golden Spread for the shared space amount at an alternative location. This savings and the support provided by the lessor associated with this shared space were determined to be good reasons to amend and extend the existing lease rather than relocate and lease space at an alternative location. Golden Spread checked lease rates in the area to determine that the proposed rate was in line with the Lubbock market.

No expenses related to the expansion of the shared space or additional lease space are included in the rate filing.

Preparer: Jennifer Altmiller, Stacy Sanning, John Eichelmann
Sponsor: John Eichelmann

STAFF RFI 2-14

Please provide the amount of rate-case expenses that Golden Spread seeks to recover for expenses incurred relating to this proceeding as well as Docket No. 48500. Please provide a summary schedule detailing the amounts by general category and subcategory of expense. Please update the response to this RFI on a monthly basis.

RESPONSE:

Docket No. 48500 – \$44,786.63.

See summary schedule at Golden Spread Response to Staff RFI 2-15, Attachment 1, Exhibit A.

Docket No. 52828 – \$75,552.06.

The summary schedule below is for work and expenses performed through November 30, 2021 and billed through December 31, 2021.

Vendor	Discipline	Invoice	Expenses	Fees	Total Amount
GUERNSEY	Rate Consultant	135908	-	1,649.00	1,649.00
GUERNSEY	Rate Consultant	136493	-	6,288.75	6,288.75
GUERNSEY	Rate Consultant	136840	-	430.00	430.00
GUERNSEY	Rate Consultant	137034	-	2,150.00	2,150.00
GUERNSEY	Rate Consultant	137217	-	6,665.00	6,665.00
GUERNSEY	Rate Consultant	137365	-	9,030.00	9,030.00
GUERNSEY	Rate Consultant	137569	-	11,771.25	11,771.25
GUERNSEY	Rate Consultant	137688	-	8,170.00	8,170.00
MCGINNIS LOCHRIDGE, LLP	Legal	249917	-	425.50	425.50
MCGINNIS LOCHRIDGE, LLP	Legal	250997	-	3,130.00	3,130.00
MCGINNIS LOCHRIDGE, LLP	Legal	251895	-	10,716.00	10,716.00
MCGINNIS LOCHRIDGE, LLP	Legal	252921	80.56	15,046.00	15,126.56
Total as of 12/31/2021			80.56	75,471.50	75,552.06

Preparer: Melanie Hall; Carl R. Galant
Sponsor: Carl R. Galant

STAFF RFI 2-15

Reference Staff 2-14. Please provide supporting documentation, invoices, affidavits, and testimony that Golden Spread intends to rely on to meet its evidentiary burden under 16 TAC § 25.245.

RESPONSE:

See Golden Spread Response to Staff RFI 2-15, Attachment 1 (Affidavit of Carl R. Galant Concerning Rate Case Expenses in Docket No. 52828) and Attachment 2 (Affidavit of Carl R. Galant Concerning Rate Case Expenses in Docket No. 48500). The affidavits contain summary schedules and supporting invoices and receipts.

Certain exhibits to these affidavits contain confidential information provided separately pursuant to the protective order in this case.

Preparer: Melanie Hall; Carl R. Galant
Sponsor: Carl R. Galant

DOCKET NO. 52828

APPLICATION OF GOLDEN SPREAD	§	PUBLIC UTILITY COMMISSION
ELECTRIC COOPERATIVE, INC. TO	§	
CHANGE WHOLESALE	§	OF TEXAS
TRANSMISSION RATES	§	
	§	

AFFIDAVIT OF CARL R. GALANT
CONCERNING RATE CASE EXPENSES IN DOCKET NO. 52828

STATE OF TEXAS §
 §
COUNTY OF TRAVIS §

BEFORE ME, the undersigned authority, on this day personally appeared Carl R. Galant, who being by me first duly sworn, on oath, deposed and said the following:

My name is Carl R. Galant. I am over the age of twenty-one years, am of sound mind, have personal knowledge of the statements made herein, and the facts are true and correct. I am competent to make this Affidavit.

1. I am a partner at the law firm of McGinnis Lochridge LLP. I graduated from the University of Houston Law Center in 2005. I have practiced law for over 16 years primarily in the areas of civil and administrative litigation and regulatory matters, including many contested cases before the Public Utility Commission of Texas (“PUC”), including representation of electric cooperatives in seeking PUC approval of changes to Electric Reliability Council of Texas (“ERCOT”) transmission cost of service (“TCOS”) and wholesale transmission rates, Certificates of Convenience and Necessity (“CCN”) applications, service area exceptions, and service area disputes, among other matters. I have also represented electric cooperatives as intervenors seeking to limit the wholesale rates of investor owned utilities, and participated in rulemaking proceedings before the PUC.

2. Travis Vickery is a partner at the law firm of McGinnis Lochridge LLP. He graduated from the University of Texas Law School in 1995. He has practiced for over 26 years, including 14 years as an Administrative Law Judge at the State Office of Administrative Hearings (“SOAH”) on the utility team. During his time at SOAH, he was involved in administrative and regulatory practice, including many cases referred by the PUC to SOAH, such as electric utility

rate cases, fuel reconciliations, and CCNs, among other matters. He joined McGinnis Lochridge in 2018.

3. Golden Spread Electric Cooperative, Inc. (“Golden Spread”) hired the firm of McGinnis Lochridge LLP to assist in preparing and prosecuting this application to change Golden Spread’s ERCOT TCOS and wholesale transmission rates. I am lead counsel for McGinnis Lochridge LLP, representing Golden Spread in this proceeding, which has been assigned Docket No. 52828. Travis Vickery and I have been the primary lawyers on this case, and I am familiar with the work performed by all lawyers. Attached to this Affidavit as Exhibit A and Exhibit B is information concerning Golden Spread’s rate case expenses for this proceeding. Exhibit A contains a summary of the amount of McGinnis Lochridge LLP’s invoices to Golden Spread for legal services and related expenses incurred by Golden Spread in the preparation and prosecution of this rate case through November 30, 2021 (and billed through December 31, 2021), which totals \$29,398.06. Confidential Exhibit B contains true and correct copies of the monthly invoices, reflecting the rates, hourly charges, and description of work performed, sent by McGinnis Lochridge LLP to Golden Spread for legal services and related expenses associated with this proceeding. Exhibits A and B are incorporated herein by reference for all purposes.

4. I have reviewed the invoices that were sent by my law firm to Golden Spread that are related to work performed through November 30, 2021 by my firm exclusively on Golden Spread’s pending TCOS case in Docket No. 52828. All of these invoices have been fully paid by Golden Spread. Golden Spread is responsible for paying all invoices within 30 days of receipt. My firm’s invoices do not contain any duplicate charges or charges that should have been invoiced in another matter. No single person billed more than 7.7 hours per day.

5. The legal work performed for Golden Spread to date has included researching legal issues relevant to and assisting in preparing Golden Spread’s TCOS filing before the PUC, conferring and communicating with Golden Spread and its consultants, developing evidence and reviewing materials supporting the filing, drafting pleadings, drafting and accomplishing notice of the application, responding to requests for information, communications with Commission Staff, and reviewing filings and orders. In total, McGinnis Lochridge LLP’s lawyers have spent 67.60 hours on this matter through November 30, 2021. Given the level of complexity of the proceeding and the issues involved, the amount of time spent to date on the various tasks are reasonable, and the total amount of the time spent on this proceeding to date is reasonable.

6. The invoices reflect time for Carl Galant (at a rate of \$450 per hour) and Travis Vickery (at a rate of \$415 per hour), as attorneys who have worked on Golden Spread's TCOS filing in this proceeding. I am generally familiar with what other attorneys with comparable experience charge for the type of work involved in a proceeding before the PUC. The hourly rates charged by the attorneys with my firm contained in the invoices are within the range of what others with comparable experience and expertise charge on an hourly basis. The rates and amounts are fixed at the hourly rates described above and are well within the range of hourly rates for lawyers of similar skill and experience in Texas, including Travis County. The rates charged are: (1) the normal billing rates charged by the attorneys and legal assistants involved, and (2) comparable to the hourly rates charged by other attorneys and legal assistants for similar services provided to other Texas utilities. In my opinion, the rates for the respective level of experience of the attorneys involved are reasonable and customary for the services provided.

7. The total legal fees paid by Golden Spread in Docket No. 52828 for services rendered by McGinnis Lochridge LLP through November 30, 2021 (and billed through December 31, 2021) is \$29,317.50. In my opinion, given the level of complexity of the proceeding and the issues involved, the tasks performed, the amount of time spent on those tasks, and the hourly rates charged, this amount was reasonable and necessary to prosecute Golden Spread's application in Docket No. 52828.

8. The expenses shown in my firm's invoices to Golden Spread include costs for postage to accomplish notice of the application. In my opinion, the charges for expenses incurred to date in the amount of \$80.56 reflected in confidential Exhibit B were reasonably incurred and necessary to prosecute Golden Spread's application in Docket No. 52828.

9. Golden Spread also hired consulting firm C.H. Guernsey & Company ("Guernsey") to assist in preparing and supporting the TCOS filing package and application in Docket No. 52828. As Golden Spread's legal counsel, I am familiar with the work performed by Guernsey in this matter.

10. The Guernsey invoices reflect time for work completed by John Simpsen and David W. Hendrick, as consultants who worked on matters directly related to Golden Spread's TCOS proceeding in Docket No. 52828.

11. John Simpsen, a senior consultant at Guernsey, performed the majority of work on behalf of Golden Spread in this proceeding. Mr. Simpsen specializes in the development of

revenue requirements, cost of service studies, accounting issues, rate design, and financial forecasts for electric, water, and wastewater utility systems. Mr. Simpsen serves as project manager and assists project managers in the preparation of rate filings and cost of service studies. He has worked extensively with cooperatives in the development of wholesale transmission revenue requirements.

12. David Hedrick, a principal and Executive Vice President at Guernsey, has over 30 years of consulting experience in the utility industry. He obtained his BS in Mathematics from the University of Central Oklahoma in 1986 and his MBA from Oklahoma City University in 1993. Mr. Hedrick specializes in the development of revenue requirements, cost of service, accounting issues, rate design, and financial forecasts for electric, water, and wastewater utility systems. He is responsible for the preparation of rate filings and has presented expert testimony before state regulatory bodies, including Arizona, Arkansas, Colorado, Oklahoma, Texas and Wyoming. Mr. Hedrick has assisted in the negotiation of bulk power supply tariffs and development of bulk power supply tariffs for joint municipal action agencies. He was instrumental in the development of the CoOPTIONS family of computer software for use in unbundled utility cost of service studies and financial forecasting.

13. Attached as Exhibit C is a summary of invoices reflecting rate case expenses charged to Golden Spread by Guernsey for work performed through November 30, 2021 (and billed through December 31, 2021), in the total amount of \$46,154.00. All of these invoices have been paid by Golden Spread. I have reviewed Guernsey's invoices to Golden Spread for work performed related to Golden Spread's TCOS application and this proceeding. Guernsey's invoices do not contain any duplicate charges or charges that should have been invoiced in another matter. No single person billed more than 8 hours per day. The amounts summarized in Exhibit C are for consulting labor fees only; they do not include any expenses. Confidential Exhibit D contains copies of the monthly invoices reflecting the rates and hourly charges sent by Guernsey to Golden Spread for consulting services associated with this filing before the PUC. Exhibits C and D are incorporated herein by reference for all purposes.

14. The consulting work performed has included preparing the TCOS project plan; preparing data requests and reviewing data provided by Golden Spread; researching and preparing memoranda related to the TCOS filing package; preparing, editing, and finalizing Golden Spread's TCOS filing package schedules and workpapers; communications and meetings with Golden

Spread and its representatives; preparing direct testimony and exhibits supporting the filing; and reviewing pleadings and evidence supporting the TCOS application. All this work is necessary to prepare and prosecute Golden Spread's TCOS application. Guernsey spent a total of 214 hours on these tasks. Given the tasks performed, the level of complexity of the proceeding, and the issues involved, it is my opinion the time spent by Guernsey for the various tasks is reasonable and necessary, and the total of the time spent by Guernsey in preparing and supporting Golden Spread's TCOS application, through November 30, 2021, is reasonable and necessary.

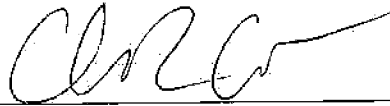
15. The Guernsey invoices reflect time for work completed by John Simpsen and David W. Hendrick, as consultants working on matters directly related to Golden Spread's TCOS proceeding. The rates charged by these consultants ranges from \$215 to \$288 per hour and are: (1) the normal hourly billing rates charged by the consultants and staff involved, and (2) comparable to the hourly rates charged by other consultants and staff for similar services provided to other Texas utilities. Given my work in TCOS cases of this type and other proceedings before the PUC, I am familiar with what other consultants with comparable experience charge for the type of work involved in the preparation and prosecution of a proceeding before the PUC. I am also familiar with the type of work and time required in TCOS proceedings of this type. The hourly rates charged by the consultants with Guernsey contained in the invoices are within the range of hourly rates charged by others with comparable experience and expertise.

16. In my opinion, given the level of complexity of the proceeding and the issues involved, the tasks performed, the amount of time spent on those tasks, and the hourly rates charged, the amount of the charges for Guernsey's services reflected in confidential Exhibit D are reasonable and necessary and directly related to the prosecution of Golden Spread's TCOS application in Docket No. 52828.

17. I expect Golden Spread will incur additional attorneys' fees, consulting fees, and related expenses in this matter before it has concluded. I will supplement this affidavit to reflect those additional rate case expenses, with supporting documentation, before conclusion of the case. Accordingly, Golden Spread reserves the right to file a supplemental affidavit in support of any such additional rate case expenses.

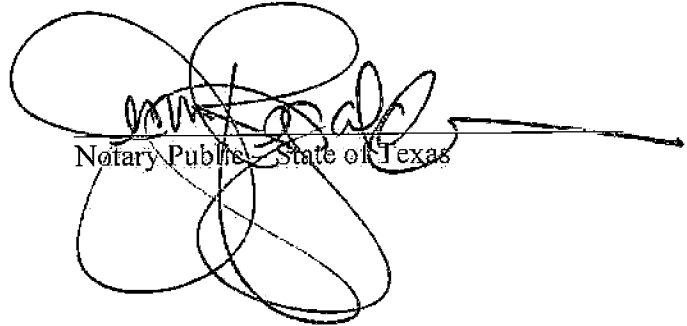
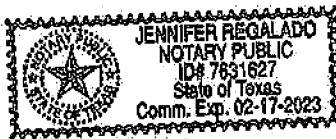
18. Based on the foregoing, Golden Spread's total rate case expenses, including attorneys' fees and expenses and consulting fees, incurred and paid through December 31, 2021 is \$75,552.06. Based on my training, experience, the nature of the case, and the services provided, I

opine that the amount of attorneys' fees, consulting fees, and expenses incurred by Golden Spread described herein are reasonable and necessary in connection with Golden Spread's application to change its ERCOT TCOS and wholesale transmission rates, and the work performed has been made necessary by the PUC's TCOS filing requirements as stated in 16 Texas Administrative Code § 25.192 and the Non-Investor Owned Utility TCOS Rate Filing Package.



Carl R. Galant

SUBSCRIBED AND SWORN TO BEFORE ME, a Notary Public, in and for the State of Texas, this 18th day of January, 2022.



Notary Public, State of Texas

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EXHIBIT A
TO AFFIDAVIT OF CARL R. GALANT
CONCERNING RATE CASE EXPENSES IN DOCKET NO. 52828

Attorneys' Fees and Expenses Incurred and Paid by Golden Spread

Vendor	Discipline	Invoice	Expenses	Fees	Total Amount
MCGINNIS LOCHRIDGE, LLP	Legal	249917	-	425.50	425.50
MCGINNIS LOCHRIDGE, LLP	Legal	250997	-	3,130.00	3,130.00
MCGINNIS LOCHRIDGE, LLP	Legal	251895	-	10,716.00	10,716.00
MCGINNIS LOCHRIDGE, LLP	Legal	252921	80.56	15,046.00	15,126.56
			80.56	29,317.50	29,398.06

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EXHIBIT B (CONF)
TO AFFIDAVIT OF CARL R. GALANT
CONCERNING RATE CASE EXPENSES IN DOCKET NO. 52828

Monthly Invoices from McGinnis Lochridge LLP to Golden Spread

This exhibit contains Confidential Protected Materials provided pursuant to the Protective Order in Docket No. 52828. Appropriate persons wishing to view this information may do so by completing the certifications and making a request to Golden Spread.

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EXHIBIT C
TO AFFIDAVIT OF CARL R. GALANT
CONCERNING RATE CASE EXPENSES IN DOCKET NO. 52828

Consulting Fees Incurred and Paid by Golden Spread

Vendor	Discipline	Invoice	Expenses	Fees	Total Amount
GUERNSEY	Rate Consultant	135908	-	1,649.00	1,649.00
GUERNSEY	Rate Consultant	136493	-	6,288.75	6,288.75
GUERNSEY	Rate Consultant	136840	-	430.00	430.00
GUERNSEY	Rate Consultant	137034	-	2,150.00	2,150.00
GUERNSEY	Rate Consultant	137217	-	6,665.00	6,665.00
GUERNSEY	Rate Consultant	137365	-	9,030.00	9,030.00
GUERNSEY	Rate Consultant	137569	-	11,771.25	11,771.25
GUERNSEY	Rate Consultant	137688	-	8,170.00	8,170.00
				46,154.00	46,154.00

DOCKET NO. 52828

APPLICATION OF GOLDEN SPREAD	§	PUBLIC UTILITY COMMISSION
ELECTRIC COOPERATIVE, INC. TO	§	
CHANGE WHOLESALE	§	OF TEXAS
TRANSMISSION RATES	§	
	§	

EXHIBIT D (CONF)
TO AFFIDAVIT OF CARL R. GALANT
CONCERNING RATE CASE EXPENSES IN DOCKET NO. 52828

Monthly Invoices From C.H. Guernsey & Company to Golden Spread

This exhibit contains Confidential Protected Material provided pursuant to the Protective Order in Docket No. 52828. Appropriate persons wishing to view this information may do so by completing the certifications and making a request to Golden Spread.

DOCKET NO. 52828

APPLICATION OF GOLDEN SPREAD	§	PUBLIC UTILITY COMMISSION
ELECTRIC COOPERATIVE, INC. TO	§	
CHANGE WHOLESALE	§	OF TEXAS
TRANSMISSION RATES	§	
	§	

AFFIDAVIT OF CARL R. GALANT
CONCERNING RATE CASE EXPENSES IN DOCKET NO. 48500

STATE OF TEXAS §
 §
COUNTY OF TRAVIS §

BEFORE ME, the undersigned authority, on this day personally appeared Carl R. Galant, who being by me first duly sworn, on oath, deposed and said the following:

My name is Carl R. Galant. I am over the age of twenty-one years, am of sound mind, have personal knowledge of the statements made herein, and the facts are true and correct. I am competent to make this Affidavit.

1. I am a partner at the law firm of McGinnis Lochridge LLP. I graduated from the University of Houston Law Center in 2005. I have practiced law for over 16 years primarily in the areas of civil and administrative litigation and regulatory matters, including many contested cases before the Public Utility Commission of Texas (“PUC”), including representation of electric cooperatives in seeking PUC approval of changes to Electric Reliability Council of Texas (“ERCOT”) transmission cost of service (“TCOS”) and wholesale transmission rates, Certificates of Convenience and Necessity (“CCN”) applications, service area exceptions, and service area disputes, among other matters. I have also represented electric cooperatives as intervenors seeking to limit the wholesale rates of investor owned utilities, and participated in rulemaking proceedings before the PUC.

2. Golden Spread Electric Cooperative, Inc. (“Golden Spread”) hired the firm of McGinnis Lochridge LLP, to assist in preparing and prosecuting its current application to change Golden Spread’s ERCOT TCOS and wholesale transmission rates. I am lead counsel for McGinnis Lochridge LLP, representing Golden Spread in this proceeding, which has been assigned Docket No. 52828.

Docket No. 52828
Golden Spread Response to Staff RFI 2-15, Att. 2

1

Docket No. 48500

3. Golden Spread's last comprehensive TCOS rate case was filed in 2018 and assigned Docket No. 48500.¹ In that docket, Golden Spread was authorized to recover its rate case expenses through October 31, 2018, but the case did not conclude with a final order until April 4, 2019. Golden Spread incurred additional rate cases expenses after October 31, 2018, which the Order in Docket No. 48500 states "must be considered in Golden Spread's next full TCOS case."² This case (Docket No. 52828) is Golden Spread's next full TCOS case. The rate case expenses incurred and paid by Golden Spread, but not recovered, for Docket No. 48500 total \$44,786.63. I note that Golden Spread's application in this docket identified \$44,928.33 in unrecovered rate case expenses for Docket No. 48500, but that amount has been corrected to \$44,786.63. Golden Spread seeks to recover its reasonable and necessary rate case expenses, including consultant fees and attorneys' fees, incurred and paid, but not recovered, for the preparation and prosecution of its last full TCOS rate case in Docket No. 48500.

4. Golden Spread hired McGinnis Lochridge LLP, to assist in preparing and prosecuting the application in Docket No. 48500. Along with other lawyers in the firm, I represented Golden Spread in that proceeding. I am familiar with the work performed by all lawyers and consultants in Docket No. 48500. Attached to this Affidavit as Exhibits A, B, C, and D is information concerning Golden Spread's unrecovered rate case expenses for Docket No. 48500. Exhibit A contains a summary of the invoices and charges to Golden Spread for legal services, rate consultant services, related legal and consultant expenses, and other expenses incurred by Golden Spread in the preparation and prosecution of the Docket No. 48500 rate case after October 31, 2018, which were not recovered in that docket. The amount totals \$44,786.63. Exhibit B contains true and correct copies of the monthly invoices, reflecting the rates, hourly charges, and description of work performed, sent by McGinnis Lochridge LLP to Golden Spread for legal services and related expenses after October 31, 2018 and associated with Docket No. 48500. Exhibit C contains a true and correct copy of the monthly invoice, reflecting the rates, hourly charges, and description of work performed, sent by C.H. Guernsey & Company

¹ *Application of Golden Spread Electric Cooperative, Inc. for Authority to Change Transmission Cost of Service and Wholesale Transmission Rates*, Docket No. 48500, Order at FOF 35 & Ord. Para. 7 (April 4, 2019).

² Docket No. 48500, Order at FOF 35 & Ord. Para. 7.

(“Guernsey”) to Golden Spread for rate consultant services and related expenses after October 31, 2018 and associated with Docket No. 48500. Exhibit D contains true and correct copies of invoices and receipts for expenses incurred by Golden Spread employees after October 31, 2018 for travel, lodging, and meals associated with participating in the settlement conference and open meeting associated with Docket No. 48500. Exhibits A through D are incorporated herein by reference for all purposes.

Legal Fees and Expenses

5. I have reviewed the invoices that were sent by my law firm to Golden Spread that are related to work performed by my firm exclusively on Golden Spread’s TCOS case in Docket 48500, after October 31, 2018. The invoices total \$28,699.00 in legal fees and \$156.25 in associated expenses. All of these invoices have been fully paid by Golden Spread. Golden Spread is responsible for paying all invoices within 30 days of receipt. My firm’s invoices do not contain any duplicate charges or charges that should have been invoiced in another matter. No single person billed more than 7.6 hours in a single day.

6. The legal work performed for Golden Spread in Docket No. 48500 after October 31, 2018 included researching legal issues relevant to Golden Spread’s TCOS filing before the PUC, conferring and communicating with Golden Spread and its consultants, developing evidence and reviewing materials supporting the filing and settlement, drafting pleadings, communications with Commission Staff, attendance at a settlement conference, settlement negotiations and preparation of settlement documents and related pleadings, preparation of a draft final order, attendance at the Commission’s open meeting, and reviewing filings and orders. In total, McGinnis Lochridge LLP’s lawyers spent 62.10 hours on Docket No. 48500 after October 31, 2018 (from November 1, 2018 through April 30, 2019). All of this work was necessary to prosecute Golden Spread’s application in Docket No. 48500. Given the level of complexity of the proceeding and the issues involved, the amount of time spent on the various tasks are reasonable and the total amount of the time spent on the tasks after October 31, 2018 is reasonable.

7. The invoices at confidential Exhibit B reflect time for Campbell McGinnis (at a rate of \$500.00 per hour), Carl Galant (at a rate of \$400 - \$415.00 per hour), Travis Vickery (at a rate of \$400 per hour), and Brytne Kitchin (at a rate of \$235.00 per hour), as the primary attorneys who worked on Golden Spread’s TCOS filing in Docket No. 48500 after October 31, 2018.

8. Campbell McGinnis graduated from law school in 1975 and began representing electric cooperatives before the PUC in 1980. For the next 20 years, Mr. McGinnis was engaged full time in rate cases, most of it for electric cooperatives. Many of the rate cases involved representing electric cooperatives that needed rate relief as applicants. Other cases involved representing electric cooperatives as intervenors seeking to limit the wholesale rates of investor owned utilities. In 1991, Mr. McGinnis became general counsel for the Texas statewide association of electric cooperatives (“TEC”). As a part of restructuring the electric industry, he assisted the statewide association in lobbying the legislature and in developing rules for the ERCOT electric market in Texas. Additionally, he prepared comments for and participated in the development of numerous rules of the PUC, many of which affected electric utility rates and tariffs, including rates and tariffs for transmission service in ERCOT. After restructuring of the electric industry, Mr. McGinnis continued his representation of electric cooperatives in unbundled cost of service proceedings and ERCOT TCOS proceedings. In total, at the time of Docket No. 48500, Mr. McGinnis had 37 years of experience in electric utility rate cases before the PUC.

9. Travis Vickery is now a partner at McGinnis Lochridge LLP. He graduated from the University of Texas Law School in 1995. He has practiced for over 26 years, including 14 years as an Administrative Law Judge at the State Office of Administrative Hearings (“SOAH”) on the utility team. During his time at SOAH, he was involved in administrative and regulatory practice, including many cases referred by the PUC to SOAH, such as electric utility rate cases, fuel reconciliations, and CCNs, among other matters. He joined McGinnis Lochridge in 2018 as Of Counsel.

10. Brytne Kitchin graduated from the University of Texas Law School in 2015, and thereafter worked as a law clerk for the Honorable Jeff Brown, Texas Supreme Court, from 2015–2016, before joining McGinnis Lochridge LLP. While at McGinnis Lochridge LLP, Ms. Kitchin worked in the areas of civil and administrative litigation and regulatory matters, including representation of electric cooperatives and assisting on rate and CCN cases before the PUC.

11. I am generally familiar with what other attorneys with comparable experience charge for the type of work involved in a proceeding before the PUC. The hourly rates charged by the attorneys with my firm contained in the invoices are within the range of what others with comparable experience and expertise charge on an hourly basis. The hourly rates described above are well within the range of hourly rates for lawyers of similar skill and experience in Texas,

including Travis County. The rates charged were: (1) the normal billing rates charged by the attorneys and legal assistants involved at that time, and (2) comparable to the hourly rates charged by other attorneys and legal assistants for similar services provided to other Texas utilities. In my opinion, the rates for the respective level of experience of the attorneys involved are reasonable and customary for the services provided.

12. The total legal fees paid by Golden Spread in Docket No. 48500 for services rendered by McGinnis Lochridge LLP after October 31, 2018 is \$28,699.00. In my opinion, given the level of complexity of the proceeding and the issues involved, the tasks performed, the amount of time spent on those tasks, and the hourly rates charged, this amount was reasonable and necessary to prosecute Golden Spread's application in Docket No. 48500.

13. The expenses shown in my firm's invoices to Golden Spread include costs for delivery and messenger services for filings at the PUC, postage costs for service, copy costs, and a meal for Golden Spread attendees at the settlement conference in Docket No. 48500. In my opinion, the charges for expenses incurred after October 31, 2018 in the amount of \$156.25 reflected in confidential Exhibit B were reasonably incurred and necessary to prosecute Golden Spread's application in Docket No. 48500.

Rate Consultant Fees and Expenses

14. Golden Spread also hired consulting firm Guernsey to assist in preparing and supporting the TCOS filing package and application in Docket No. 48500. As Golden Spread's legal counsel, I am familiar with the work conducted by Guernsey in Docket No. 48500.

15. Attached as confidential Exhibit C is a single, monthly invoice reflecting rate case expenses charged to Golden Spread by Guernsey after October 31, 2018, in the total amount of \$14,720, which includes \$641.08 in associated expenses. This invoice has been paid by Golden Spread. I have reviewed Guernsey's invoice to Golden Spread and confirmed that it reflects work performed related to Golden Spread's TCOS application in Docket No. 48500. Guernsey's invoices do not contain any duplicate charges or charges that should have been invoiced in another matter. No single person billed more than 7 hours in one day, except for one entry for Francesca Winter that involved preparation for, and time for round trip travel from Oklahoma City to Austin for, the settlement conference in Docket No. 48500. Exhibit C is incorporated herein by reference for all purposes.

16. Confidential Exhibit C reflects the rates and hourly charges and a description of work performed by Guernsey for consulting services associated with Docket No. 48500 and billed after October 31, 2018. The consulting work performed included communications with Golden Spread and its representatives regarding the TCOS filing and settlement negotiations; preparation of testimony and schedules, including revised testimony, calculations, and schedules based on settlement; evaluation of settlement proposals and adjustments; and preparation for and participation in the settlement conference and continued negotiations. All this work was necessary to prosecute Golden Spread's TCOS application in Docket No. 48500. Guernsey spent a total of 72.5 hours on these tasks. Given the tasks performed, the level of complexity of the proceeding, and the issues involved, it is my opinion the time spent by Guernsey for the various tasks was reasonable and necessary, and the total of the time spent by Guernsey in supporting Golden Spread's TCOS application as reflected in the invoice submitted after October 31, 2018, was reasonable and necessary.

17. The Guernsey invoices reflect time for work completed by Francesca Winter, Judy Lambert, Carl Stover, and David W. Hendrick, as consultants who worked on matters directly related to Golden Spread's TCOS proceeding in Docket No. 48500.

18. Francesca Winter, then a consultant at Guernsey, performed the majority of work on behalf of Golden Spread in Docket No. 48500. Ms. Winter obtained a BS in Electrical Engineering from Oklahoma State University in 1999, and an MBA from Oklahoma Christian University in 2004. While at Guernsey, Ms. Winter specialized in the development of revenue requirements, cost of service studies, accounting issues, rate design, and financial forecasts for electric, water, and wastewater utility systems. She worked extensively with cooperatives in the development of wholesale transmission revenue requirements. She joined Guernsey in 2011, after seven years at OGE Energy Corporation.

19. At the time of Docket No. 48500, Judy Lambert was a Managing Consultant at Guernsey with 45 years of experience in rate analysis, rate design, cost of service studies, and rate proceedings before state regulatory agencies, primarily on behalf of electric cooperatives. She obtained her BS from Oklahoma State University in 1971 and her MBA from Oklahoma City University in 1979. Ms. Lambert has testified before the regulatory commissions in the states of Arizona, Arkansas, Colorado, Kansas, Oklahoma, Texas, and Wyoming.

20. Carl Stover, then a principal at Guernsey, has provided consulting services to cooperatives and municipal systems for over 50 years. He obtained a BS in Electrical Engineering in 1963, and an MS in Industrial Engineering in 1969, both from the University of Oklahoma. He is a licensed professional engineer specializing in retail and wholesale rate analyses, strategic planning, financial analysis and forecasting, power supply planning, power supply contract negotiation, purchase power agreements, and training for utility clients. He has extensive experience appearing and providing testimony in rate proceedings before regulatory bodies, including in Arizona, Colorado, Kansas, Oklahoma, Texas, Utah, Wyoming and the Federal Energy Regulatory Commission.

21. David Hedrick, a principal and Executive Vice President at Guernsey, has over 30 years of consulting experience in the utility industry. He obtained his BS in Mathematics from the University of Central Oklahoma in 1986 and his MBA from Oklahoma City University in 1993. Mr. Hedrick specializes in the development of revenue requirements, cost of service, accounting issues, rate design, and financial forecasts for electric, water, and wastewater utility systems. He is responsible for the preparation of rate filings and has presented expert testimony before state regulatory bodies, including Arizona, Arkansas, Colorado, Oklahoma, Texas and Wyoming. Mr. Hedrick has assisted in the negotiation of bulk power supply tariffs and development of bulk power supply tariffs for joint municipal action agencies. He was instrumental in the development of the CoOPTIONS family of computer software for use in unbundled utility cost of service studies and financial forecasting.

22. The rates charged by these consultants ranged from \$180 to \$280 per hour and were: (1) the normal hourly billing rates charged by the consultants and staff involved at the time, and (2) comparable to the hourly rates charged by other consultants and staff for similar services provided to other Texas utilities. Given my work in TCOS cases of this type and other proceedings before the PUC, I am familiar with what other consultants with comparable experience charge for the type of work involved in the preparation and prosecution of a proceeding before the PUC. I am also familiar with the type of work and time required in TCOS proceedings of this type. The hourly rates charged by the consultants with Guernsey contained in the invoice are within the range of hourly rates charged by others with comparable experience and expertise.

23. In my opinion, given the level of complexity of the proceeding and the issues involved, the tasks performed, the amount of time spent on those tasks, and the hourly rates

charged, the amount of the charges for Guernsey's services reflected in confidential Exhibit C were reasonable and necessary and directly related to the prosecution of Golden Spread's TCOS application in Docket No. 48500.

24. Confidential Exhibit C also reflects \$641.08 in expenses associated with Francesca Winter's airfare, parking, and transportation for round trip travel from Oklahoma City, Oklahoma to Austin, Texas for the settlement conference held in Docket No. 48500 on November 8, 2018. These expenses were reasonable and necessary and directly related to the prosecution and resolution of Docket No. 48500.

Golden Spread Expenses

25. Golden Spread employees participated in the preparation, support, and prosecution of its TCOS application in Docket No. 48500. Exhibit D contains true and correct copies of invoices and receipts for expenses incurred by Golden Spread employees after October 31, 2018 for travel, lodging, and meals associated with participating in the settlement conference and the open meeting associated with Docket No. 48500. These expenses total \$1,211.38.

26. Based upon my review of the receipts or statements, these expenses reflect actual costs incurred by Golden Spread employees associated with Docket No. 48500. They do not include any wages, salary, or benefits for employees, nor any overhead. They do not include any luxury items, such as first class or business class airfare, premium car service, or sporting events or other entertainment. Meal expenses were reasonable on a cost per person basis. Employees stayed in standard rooms at Courtyard Marriot hotels in Austin, TX, and used taxi service or regular rental car service for out-of-town transportation. The expenses do not include any costs that were included in another component of cost of service or were otherwise reimbursed or should have been directly assigned to other functions. These expenses were reasonable and necessary and directly related to the prosecution and resolution of Docket No. 48500.

Conclusion

27. Based on the foregoing, Golden Spread's total rate case expenses, including attorneys' fees and consulting fees, incurred and paid after October 31, 2018 associated with Docket No. 48500 is \$44,786.63. Based on my training, experience, the nature of the case, and the services provided, I opine that the amount of attorneys' fees, consulting fees, and expenses incurred by Golden Spread after October 31, 2018 and described herein are reasonable and necessary in connection with Golden Spread's application to change its ERCOT TCOS and

Docket No. 52828

Golden Spread Response to Staff RFI 2-15, Att. 2

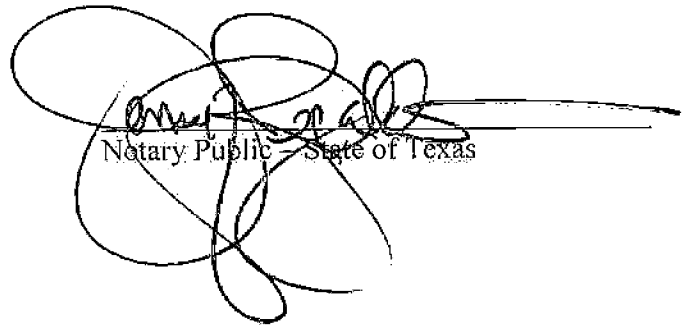
8

wholesale transmission rates in Docket No. 48500, and the work performed and expenses incurred was made necessary by the PUC's TCOS filing requirements as stated in 16 Texas Administrative Code § 25.192 and the Non-Investor Owned Utility TCOS Rate Filing Package.



Carl R. Galant

SUBSCRIBED AND SWORN TO BEFORE ME, a Notary Public, in and for the State of Texas, this 18th day of January, 2022.



Notary Public - State of Texas

DOCKET NO. 52828

**APPLICATION OF GOLDEN SPREAD
ELECTRIC COOPERATIVE, INC. TO
CHANGE WHOLESALE
TRANSMISSION RATES**

§
§
§
§
§

**PUBLIC UTILITY COMMISSION
OF TEXAS**

**EXHIBIT A
TO AFFIDAVIT OF CARL R. GALANT
CONCERNING RATE CASE EXPENSES IN DOCKET NO. 48500**

Summary of Rate Case Expenses Incurred and Paid by Golden Spread after October 31, 2018

Date	Vendor/Description	Discipline	Fees	Expense	Amount
12/31/2018	jeichelmann-Business Meals (Attendees)-TCOS Settlement Conf	GSEC Staff		26.88	26.88
12/31/2018	jeichelmann-Business Meals (Attendees)-TCOS Settlement Conf	GSEC Staff		56.80	56.80
12/31/2018	mlowe-Parking-TCOS Settlement Conf	GSEC Staff		26.00	26.00
12/31/2018	mlowe-Parking-TCOS Settlement Conf	GSEC Staff		18.00	18.00
12/31/2018	mlowe-Fuel-TCOS Settlement Conf	GSEC Staff		5.38	5.38
12/31/2018	mlowe-Hotel-TCOS Settlement Conf	GSEC Staff		189.00	189.00
12/31/2018	mlowe-Meal-TCOS Settlement Conf	GSEC Staff		10.21	10.21
12/31/2018	jeichelmann-Business Meals (Attendees)-TCOS Settlement Conf	GSEC Staff		50.00	50.00
12/19/2018	GUERNSEY	Rate Consultant	14,079.00	641.00	14,720.00
12/19/2018	MCGINNIS LOCHRIDGE	Legal	20,912.00	94.55	21,006.55
6/28/2019	MCGINNIS LOCHRIDGE	Legal	-	25.30	25.30
5/21/2019	MCGINNIS LOCHRIDGE	Legal	5,243.00	24.40	5,267.40
4/25/2019	MCGINNIS LOCHRIDGE	Legal	2,419.50	12.00	2,431.50
4/16/2019	mlowe-Travel Meal-TCOS HEARING 04-04-2019 PUCT-TCOS	GSEC Staff		22.00	22.00
4/16/2019	mlowe-Travel Meal-TCOS HEARING 04-04-2019 PUCT-TCOS	GSEC Staff		19.05	19.05
4/16/2019	mlowe-Travel Meal-TCOS HEARING 04-04-2019 PUCT-TCOS	GSEC Staff		2.81	2.81
4/16/2019	mlowe-Taxi-TCOS HEARING 04-04-2019 PUCT-TCOS	GSEC Staff		21.95	21.95
4/16/2019	mlowe-Taxi-TCOS HEARING 04-04-2019 PUCT-TCOS	GSEC Staff		15.85	15.85
4/16/2019	mlowe-Taxi-TCOS HEARING 04-04-2019 PUCT-TCOS	GSEC Staff		20.45	20.45
4/16/2019	mlowe-Airfare-TCOS HEARING 04-04-2019 PUCT-TCOS	GSEC Staff		560.00	560.00
4/16/2019	mlowe-Parking-TCOS HEARING 04-04-2019 PUCT-TCOS	GSEC Staff		20.00	20.00
4/16/2019	mlowe-Hotel-TCOS HEARING 04-04-2019 PUCT-TCOS	GSEC Staff		147.00	147.00
2/19/2019	MCGINNIS LOCHRIDGE	Legal	124.50	-	124.50
TOTAL					44,786.63

DOCKET NO. 52828

APPLICATION OF GOLDEN SPREAD	§	PUBLIC UTILITY COMMISSION
ELECTRIC COOPERATIVE, INC. TO	§	
CHANGE WHOLESALE	§	OF TEXAS
TRANSMISSION RATES	§	
	§	

EXHIBIT B (CONF)
TO AFFIDAVIT OF CARL R. GALANT
CONCERNING RATE CASE EXPENSES IN DOCKET NO. 48500

Monthly Invoices from McGinnis Lochridge LLP to Golden Spread

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DOCKET NO. 52828

APPLICATION OF GOLDEN SPREAD	§	PUBLIC UTILITY COMMISSION
ELECTRIC COOPERATIVE, INC. TO	§	
CHANGE WHOLESALE	§	OF TEXAS
TRANSMISSION RATES	§	
	§	

EXHIBIT C (CONF)
TO AFFIDAVIT OF CARL R. GALANT
CONCERNING RATE CASE EXPENSES IN DOCKET NO. 48500

Monthly Invoice from Guernsey to Golden Spread

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DOCKET NO. 52828

APPLICATION OF GOLDEN SPREAD	§	PUBLIC UTILITY COMMISSION
ELECTRIC COOPERATIVE, INC. TO	§	
CHANGE WHOLESALE	§	OF TEXAS
TRANSMISSION RATES	§	
	§	

EXHIBIT D
TO AFFIDAVIT OF CARL R. GALANT
CONCERNING RATE CASE EXPENSES IN DOCKET NO. 48500


Statements and Receipts Supporting Golden Spread's Expenses

COOL RIVER DAL
DALLAS LOVE FIELD AIRPORT

M. Merchant ID : 1427029
T. Terminal ID : 1548
C. Check # : 304
T. Table # : 285044 Parsha
S. Server : XXXXXXXXXXXX3407
A. Acct Num : **/**
E. Expiry Date : VISA
T. Trans Type : Authorized
T. Trans Date : 11/7/2018
T. Trans Time : 12:55 AM
E. Entry Mode : swiped
A. Auth Code : 037490

Subtotal : \$ 48.80
GRATUITY : 8.00
TOTAL : \$ 56.80

John E. [Signature]
Signature
I Agree to pay total amount as
per the Card Issuer Agreement.
Customer Copy

OPERATED BY

COOL RIVER
DALLAS LOVE FIELD AIRPORT

285044 Parsha
304/1 1548 GST 2
NOV07'18 12:17PM

DINC 14

**** SEAT 1 ****

1 SODA BAR M	5.99
FIRST AND SFTBEV	
BREWED TEA	
1 SODA BAR M	3.99
FIRST AND SFTBEV	
BREWED TEA	
1 SAND SHK PORK	15.35
FRIES	
1 POMMERBY SALMON	22.95
SWT POT FRIES	
SLS & HB 3.72	AMOUNT D 48.80

SLS & HB 0.00	AMOUNT DU 0.00

SUBTOTAL 48.80
SLS & HB SLS TAX 3.72
AMOUNT DUE \$ 48.80

WE WANT TO HEAR YOUR FEEDBACK!
PLEASE CONTACT 1-877-612-7467
OR CUSTOMERSERVICE@HMSHOST.COM
TO SHARE YOUR EXPERIENCE.

STORED: DALLRC01

Receipt

641110110910442018

Amarillo Airport
10801 Airport Blvd
Amarillo, TX 79111
806 335-1921
Thank you for using
Amarillo International

FeeComputer Number: 10
Entry Time: 11/7/2018 9:26 AM
Exit Time: 11/9/2018 10:44 AM
Duration: 2d 1h 18m
Op: Myron
Non-resetable tr #: 237881
Tran: 6411
Ticket Number: 90435

Garage Rate New	\$	26.00
<hr/>		
Total:	\$	26.00
Visa	\$	26.00
Last 4 Digits:		5033

THU 11-08-18 03:16 P

FEE[BASE] \$ 18.00

Card No. XXXX XXXX 5033

Charge Amount \$ 18.00

Change \$ 0.00

11/8/2018 15:01:1
Order Number:
Circle K 2704675
2453 E State Hwy 71
Austin TX 78617
(512) 386 7846
SHELL
2453 BASTROP HWY
DEL VALLE TX
78617
Merch #: 5/545447005
App: 0/7790
Invoice #: 479766
UHL-REQ
PUMP No. 05
Gallons 2.170
PRICE/G \$2.479
TOTAL FUEL \$5.38
TOTAL SALE \$5.38
UTSA
XXXX XXXX XXXX 5033

Save at least
\$0.05/gal on every
fuel purchase with
INSTANT GOLD STATUS.
Download the Fuel
Rewards app and join
today!

11/08/2018 14:59:33

THANK YOU
HAVE A NICE DAY

செய்தியைப் பற்றி உறுதியாகத் தெரிவிக்கப்படுகிறது. இது பற்றி மேலும் தகவல்கள் கிடைக்கப்படுகின்றன.

Golden Spread
Automated Lane 10
Austin, TX

Golden Spread
09/16/2019 5:41 PM CT 1

11/6/2019 5:41 PM

0000 CASH	1.00
MISS VISA CHIPS 200	2.00
VISA XXXXX000000	
Auth: 040230	
11/21	
2100	10.21
470433640 XXX3350	
Card	10.21
Tax	0.00
Payment	10.21
Change Due	\$0.00

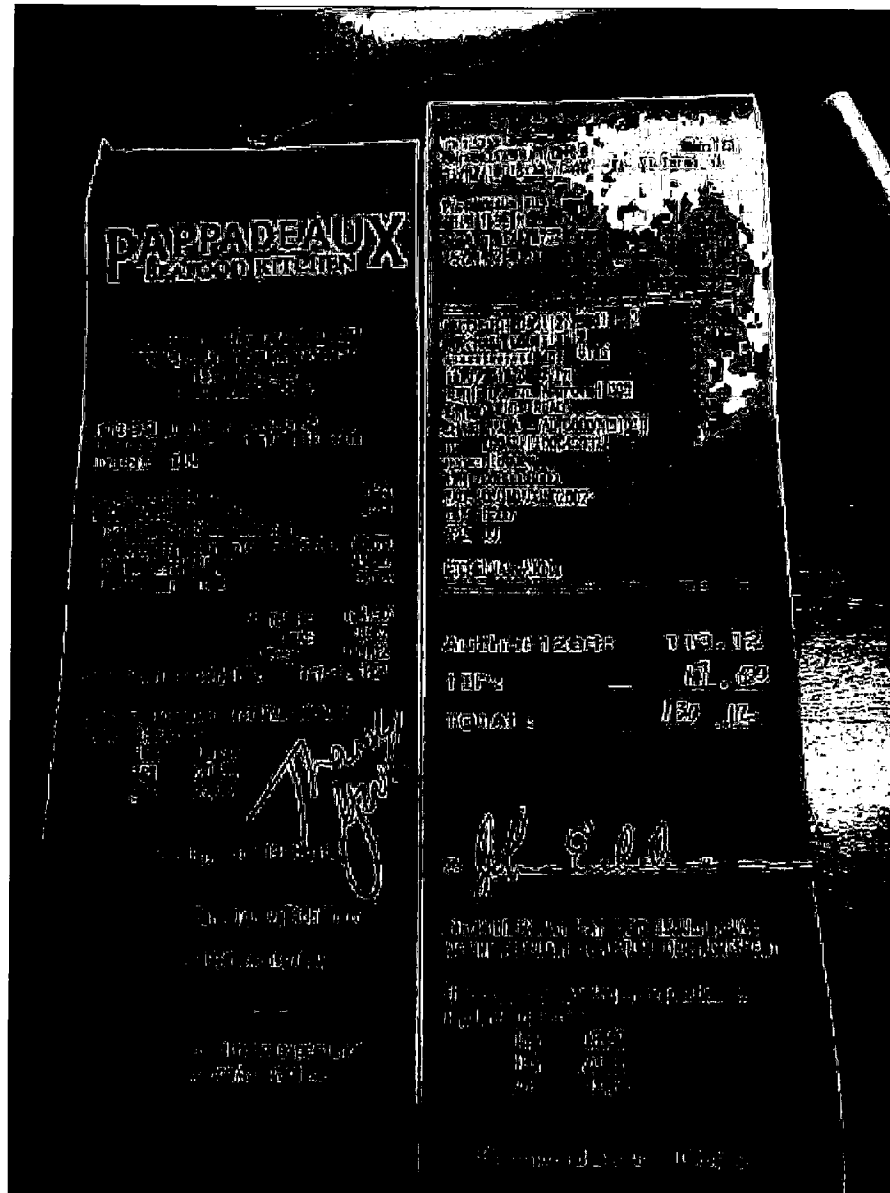
Check Closed
11/6/2019 5:41 PM

Tell us about your experience and enter
for a chance to win a \$500 GIFT CARD!

In the next 7 days, please visit
PyFoodFeedback.com to take the
survey & for official sweepstakes rules.

To enter the survey, you will need to
provide specific information from
this receipt.

SURVEY ID:
11/6/2019 4511 6141 1107



Austin-Bergstrom Intl Airport
 Families Boarding
 10:10 AM to 10:15 AM
 Austin, TX 78719

Crack # : 105703
 Table # : 213
 Server : 5245 Anthony
 Acct Num : XXXXXXXXXX0005005
 Entry Date : 4/4/2015
 Card Type : VISA
 Trans Type : Authorize
 Trans Date : 4/4/2015
 Trans Time : 11:57 AM
 Entry Mode : Onls
 Auth Code : 02X000
 Regs Code : 00
 Mode : Issuer
 App Code : CHASE VISA
 MID : A0000000031110
 YAC : 1001
 YPE : 0000000000
 TSI : 00000
 TID : 00010003510002

Approved: Thank You, 1030

OUTLINE 18:40

CRACK 3.00

TOTAL 22.00

[Signature]
 I agree to pay total amount due
 per this card issuer's agreement.
 Merchant Copy

Families Boarding
 10:10 AM to 10:15 AM
 Austin-Bergstrom Intl Airport
 Austin, TX 78719

2015 Anthony 2

CHK 109763 TEL 21371 GST 1

1 OREGON KINGS 7.95
 1 BURGER - MITS FAVORITE 9.35
 NO
 TORATO
 NO FINE

Food \$17.00
 Tax \$1.30
 Total Due \$18.40

(tell us about your experience and enter
 for a chance to win a \$500 GIFT CARD!

In the next 7 days, please visit
myfoodfeedback.slm.com to take the
 survey & for official sweepstakes rules.

To enter the survey, you will need to
 provide specific information from
 this receipt.

STRIPE CODE
 2120 11653031 4461 8109

DICKEY'S HARDWARE LTD
1000 Cedar Springs
Low Price

06/03/2019
12:27 PM
10327

Item: 507051
1.025

14.30
3.30

17.60

0.25 Sales Tax 1.45

Total Tax 1.45

Dine In Total 19.05

Visa #XXXXXXXXXX5033 19.05
Auth:024120

DICKEY'S DELIVERS!
We bring the 'cue to you
Visit Dickey's.com to order
JOIN THE BIG YELLOW CUP CLUB
Get all the latest news and special offers
Visit Dickey's.com/BYCC

Check Closed ---

COURTYARD BY MARRIOTT
Austin-University Area
5660 North IH 35
Austin, TX 78751
512-458-2340

57088 AM SHIFT BISTRO eat drink connect

CHK 2998 TBL 1/1
4 Apr '19 7:25 AM

1 VENT COFFEE BLONDE	2.60
SUBTOTAL	\$2.60
TAX	\$0.21
PAYMENT	\$2.81
Change Due	\$0.19
CASH	\$3.00

----- Check Closed -----
4 Apr '19 7:26 AM

From: M Lowe <loweridder@yahoo.com>
Sent: Thursday, April 4, 2019 12:02:57 PM
To: Matt Lowe
Subject: Fwd: Thanks for tipping! Weâ€™ve updated your Wednesday afternoon trip receipt

CAUTION: THIS MESSAGE ORIGINATED FROM OUTSIDE OF GSEC.
Do not open attachments or click links from an unknown or suspicious origin.

Sent from my iPhone

Begin forwarded message:

From: "Uber Receipts" <uber.us@uber.com>
Date: April 3, 2019 at 3:20:52 PM CDT
To: <loweridder@yahoo.com>
Subject: Thanks for tipping! Weâ€™ve updated your Wednesday afternoon trip receipt

Uber

Total: \$21.95
Wed, Apr 03, 2019

Thanks for tipping, Matt

Here's your updated Wednesday
afternoon ride receipt.



Total	\$21.95
-------	---------

Trip Fare	\$16.60
-----------	---------

Subtotal	\$16.60
----------	---------

Tolls, Surcharges, and Fees 

Tip \$1.00

Amount Charged



5033 Switch

\$21.95

You rode with Apollonia



4.91 ★ Rating

Apollonia is known for:
Great Conversation

When you ride with Uber, your trips are insured in case of a covered accident. [Learn more.](#)

UberX

10.81 mi | 19 min



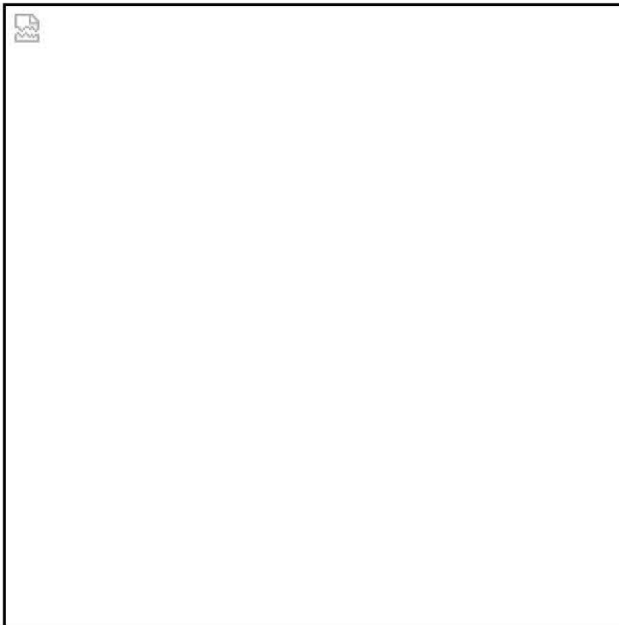
02:33pm

3819 Presidential Blvd,
Austin, TX



02:53pm

41 E 6th St, Austin, TX



Invite your friends and family.

Get \$5 off your next ride when you refer a friend to try Uber. Share code: mattl6749ue

[REPORT LOST ITEM](#) ^

[CONTACT SUPPORT](#) ^

[MY TRIPS](#) ^

Uber

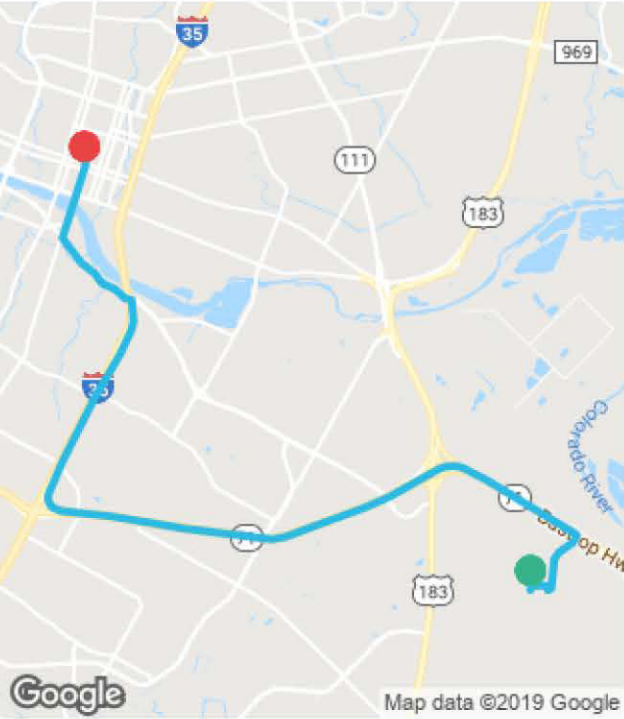
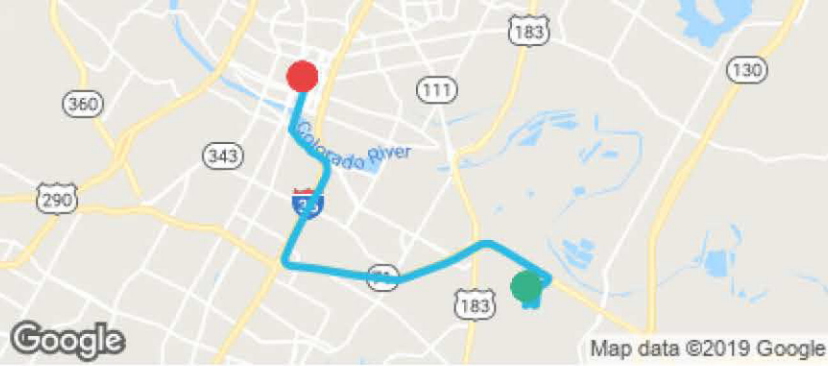
[FAQ](#)

[Forgot password](#)

Uber Technologies
1455 Market St
San Francisco, CA 94103

[Privacy](#)

[Terms](#)



From: M Lowe <loweridder@yahoo.com>
Sent: Thursday, April 4, 2019 12:02:02 PM
To: Matt Lowe
Subject: Fwd: Your Thursday morning trip with Uber

CAUTION: THIS MESSAGE ORIGINATED FROM OUTSIDE OF GSEC.
Do not open attachments or click links from an unknown or suspicious origin.

Sent from my iPhone

Begin forwarded message:


From: "Uber Receipts" <uber.us@uber.com>
Date: April 4, 2019 at 8:46:24 AM CDT
To: <loweridder@yahoo.com>
Subject: Your Thursday morning trip with Uber

Uber

Total: \$15.85
Thu, Apr 04, 2019

Thanks for riding, Matt

We hope you enjoyed your ride this morning.



Total	\$15.85
<hr/>	
Trip Fare	\$13.50
<hr/>	
Subtotal	\$13.50

Tolls, Surcharges, and Fees



â€¢â€¢â€¢â€¢â€¢â€¢ 5033 Switch

\$15.85

A temporary hold of \$15.85 was placed on your payment method â€¢â€¢â€¢â€¢â€¢â€¢ 5033 at the start of the trip. This is not a charge and has or will be removed. It should disappear from your bank statement shortly. [Learn More](#)

You rode with Daniel



4.99 ★ Rating

Daniel is known for:
Excellent Service

How was your ride?



When you ride with Uber, your trips are insured in case of a covered accident. [Learn more.](#)

UberX

3.61 mi | 11 min



08:34am

5660 N Interstate Hwy 35,
Austin, TX



08:46am

1709-1799 Brazos St, Austin,
TX



Invite your friends and family.

Get \$5 off your next ride when you refer a friend to
try Uber. Share code: mattl6749ue

[REPORT LOST ITEM](#) ^

[CONTACT SUPPORT](#) ^

[MY TRIPS](#) ^

Uber

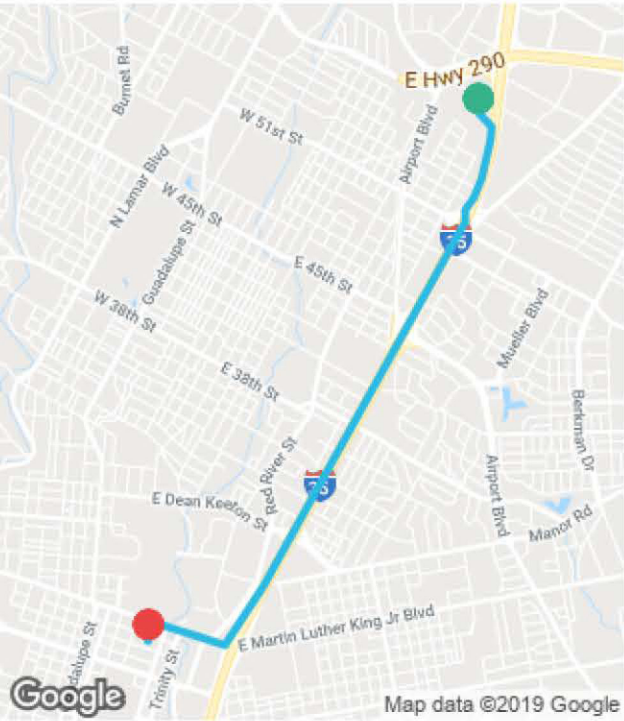
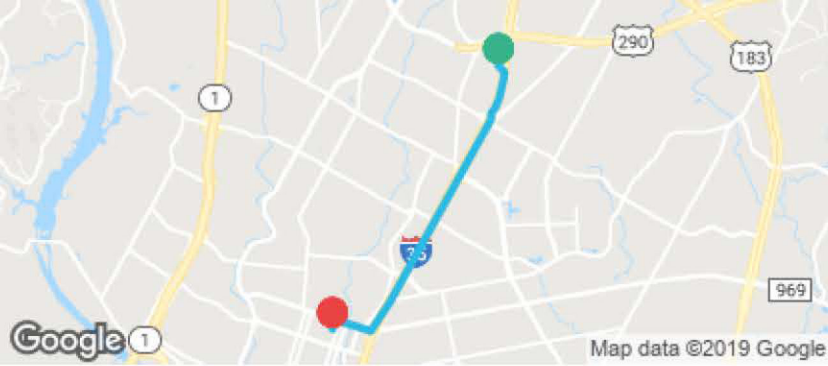
[FAQ](#)

[Forgot password](#)

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San Francisco, CA 94103

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From: M Lowe <loweridder@yahoo.com>
Sent: Thursday, April 4, 2019 12:01:50 PM
To: Matt Lowe
Subject: Fwd: Your Thursday morning trip with Uber

CAUTION: THIS MESSAGE ORIGINATED FROM OUTSIDE OF GSEC.
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Sent from my iPhone

Begin forwarded message:


From: "Uber Receipts" <uber.us@uber.com>
Date: April 4, 2019 at 10:44:27 AM CDT
To: <loweridder@yahoo.com>
Subject: Your Thursday morning trip with Uber

Uber

Total: \$20.45
Thu, Apr 04, 2019

Thanks for riding, Matt

We hope you enjoyed your ride this morning.



Total	\$20.45
<hr/>	
Trip Fare	\$16.10
<hr/>	
Subtotal	\$16.10

Tolls, Surcharges, and Fees



â€¢â€¢â€¢â€¢â€¢â€¢ 5033 Switch

\$20.45

A temporary hold of \$20.45 was placed on your payment method â€¢â€¢â€¢â€¢â€¢â€¢ 5033 at the start of the trip. This is not a charge and has or will be removed. It should disappear from your bank statement shortly. [Learn More](#)

You rode with Aslam



5.0 ★ Rating

Aslam is known for:
Great Conversation

How was your ride?



When you ride with Uber, your trips are insured in case of a covered accident. [Learn more.](#)

UberX

10.12 mi | 21 min



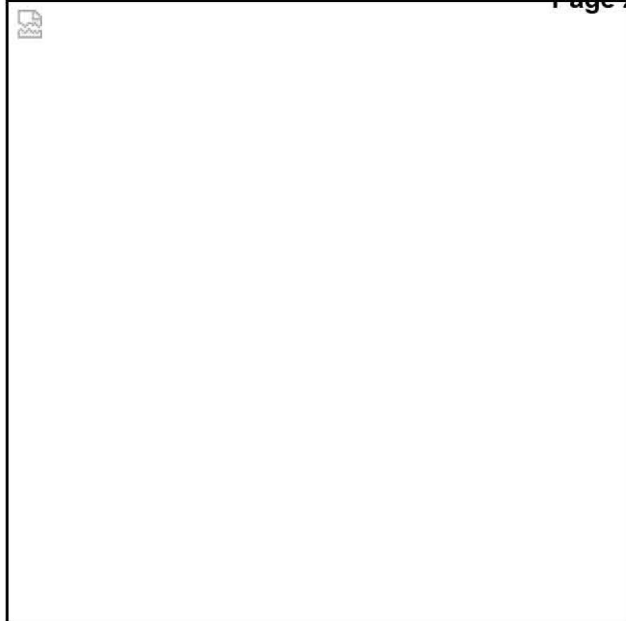
10:22am

5660 N Interstate Hwy 35,
Austin, TX



10:44am

Barbara Jordan Terminal,
Austin, TX



Invite your friends and family.

Get \$5 off your next ride when you refer a friend to
try Uber. Share code: mattl6749ue

[REPORT LOST ITEM](#) ^

[CONTACT SUPPORT](#) ^

[MY TRIPS](#) ^

Uber

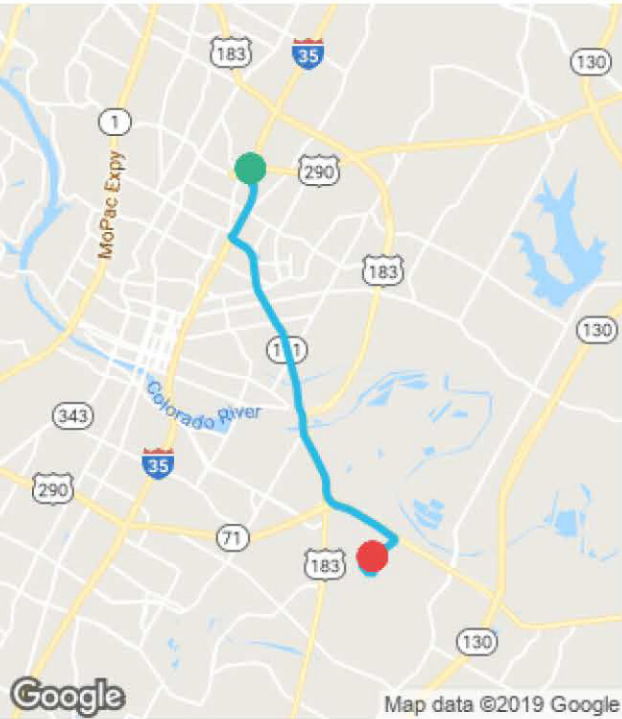
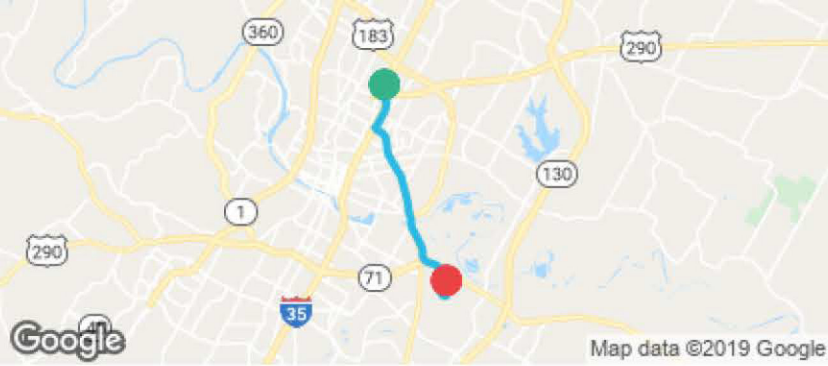
[FAQ](#)

[Forgot password](#)

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San Francisco, CA 94103

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From: Matt Lowe
Sent: Wednesday, March 27, 2019 4:17:58 PM
To: Ashley Fuston
Subject: FW: Robert M Lowe's 04/03 Austin trip (UYO3W9): Your reservation is confirmed.

From: Southwest Airlines <southwestairlines@ifly.southwest.com>
Sent: Saturday, March 23, 2019 3:50 PM
To: Matt Lowe <MLowe@gsec.coop>
Subject: Robert M Lowe's 04/03 Austin trip (UYO3W9): Your reservation is confirmed.


CAUTION: THIS MESSAGE ORIGINATED FROM OUTSIDE OF GSEC.

Do not open attachments or click links from an unknown or suspicious origin.

Here's your itinerary and other important travel information.
[View our mobile site](#) | [View in browser](#)

Southwest


[Manage Flight](#) | [Flight Status](#) | [My Account](#)



Hi Robert M,

We're looking forward to flying together! It can't come soon enough. Below you'll find your itinerary, important travel information, and trip receipt. See you onboard soon!

APRIL 3 - APRIL 4

AMA  **AUS**

Amarillo to Austin

Confirmation # **UYO3W9**

Confirmation date: 03/23/2019

PASSENGER**Robert M Lowe**

Docket No. 52828

RAPID REWARDS #

Golden Spread Resp to Staff RFI 2-15, Att 2, Ex D

Page 25 of 29

TICKET #

5262455414493

EXPIRATION¹

March 22, 2020

EST. POINTS EARNED 2,870

Rapid Rewards® points are only estimations.

Your itinerary

Flight 1: Wednesday, 04/03/2019 Est. Travel Time: **3h 10m** [Wanna Get Away®](#)

	DEPARTS		ARRIVES
FLIGHT # 1342	AMA 11:20AM Amarillo		DAL 12:30PM Dallas (Love)

Stop:  Change planes

	DEPARTS		ARRIVES
FLIGHT # 0851	DAL 01:30PM Dallas (Love)		AUS 02:30PM Austin

Flight 2: Thursday, 04/04/2019 Est. Travel Time: **3h 20m** [Wanna Get Away®](#)

	DEPARTS		ARRIVES
FLIGHT # 1037	AUS 03:15PM Austin		DAL 04:15PM Dallas (Love)

Stop:  Change planes

	DEPARTS		ARRIVES
FLIGHT # 0360	DAL 05:20PM Dallas (Love)		AMA 06:35PM Amarillo

Payment information

Total cost

Air - UYO3W9

Base Fare	\$	478.14
U.S. Transportation Tax	\$	35.86
U.S. 9/11 Security Fee	\$	11.20
U.S. Flight Segment Tax	\$	16.80
U.S. Passenger Facility Chg	\$	18.00

Payment

Visa ending in 5033
Date: March 23, 2019**Payment Amount: \$560.00**

Fare Rules: If you decide to make a change to your current itinerary it may result in a fare increase. In the case you're left with travel funds from this confirmation number, you're in luck! We're happy to let you use them towards a future flight for the individual named on the ticket, as long as the new travel is completed by the expiration date.

Your ticket number: 5262455414493

Prepare for takeoff



24 hours before your departure:

Check-in on [Southwest.com®](https://www.southwest.com) or using the Southwest Mobile App. Use your mobile device and receive a mobile boarding pass.



30 minutes before your departure:

Arrive at the gate prepared to board.



10 minutes before your departure:

This is the last opportunity to board your flight if you are present in the gate area and have met all check-in requirements.

If you do not plan to travel on your flight: Things happen, we understand! Please let us know at least 10 minutes prior to your flight's scheduled departure if you won't be traveling. If you don't notify us, you may be subject to our [No Show Policy](#).

[See more travel tips](#)

Don't miss out on automatic check-in



EarlyBird Check-In® reserves your boarding position at 36 hours before your flight, earlier than regular check-in.

[Get it now >](#)



Save up to 35%

on base rates and earn up to 2,400 Rapid Rewards® points. Terms apply.

Hertz

[Book car >](#)



Earn up to 10,000 Rapid Rewards® points per night

Choose a hotel in Austin.



Have questions about your upcoming trip?

Get all the answers before you leave for the airport.

[Book hotel >](#)

[Prepare now >](#)

5262455414493: NONREF/NONTRANSFERABLE STANDBY REQ UPGRADE TO Y -BG WN AMA WN X/DFW WN
AUS239.07WN X/DFW WN AMA239.07USD478.14END ZP AMA4.20DAL4.20AUS4.20DAL4.20 XF AMA4.5DAL4.5AUS4.5DAL4.5

MLA7PNRO|MLA7PNRO
MLA7PNRO|MLA7PNRO

No Show Policy: you must notify Southwest® at least ten (10) minutes prior to your flight's scheduled departure if you do not plan to travel on your flight. Customers who fail to cancel reservations for a Wanna Get Away® fare segment at least 10 minutes prior to travel and who do not board the flight will be considered a no show, and all remaining unused Wanna Get Away funds will be forfeited. All remaining unused Business Select® and Anytime funds will be converted to reusable travel funds. If you no show your reward travel reservation, the points will be redeposited to the purchaser's Rapid Rewards account. Any taxes and fees associated with your reward travel reservation will be held for future use in the form of reusable travel funds under the name of the traveler(s).

Prohibition on Multiple/Conflicting Reservations: to promote seat availability for our Customers, Southwest prohibits multiple reservations for the same Passenger departing from the same city on the same date, or any multiple reservations containing conflicting or overlapping itineraries (such as departures for the same Customer from multiple cities at the same time). Furthermore, without advance notice to the Passenger or purchaser, Southwest may cancel such reservations, or any other reservations that it believes, in its sole discretion, were made without intent to travel. With the exception of Southwest gift cards, funds from proactively canceled reservations by Southwest will be returned to the original form of payment. Reservations paid for with a Southwest gift card will have the amount applied from the gift card held as travel funds for use by the Customer on a future Southwest Airlines flight.

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¹ All travel involving funds from this Confirmation Number must be completed by the expiration date.

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Southwest Airlines
2702 Love Field Drive
Dallas, TX 75235
1-800-I-FLY-SWA (1-800-435-9792)

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Receipt

733711040418512019

Amarillo Airport
10801 Airport Blvd
Amarillo, TX 79111
806-335-1921
Thank you for using
Amarillo International

FeeComputer Number: 11
Entry Time: 4/3/2019 9:26 AM
Exit Time: 4/4/2019 6:51 PM
Duration: 1d 9h 25m
Op: Edna
Non-resetable tr #: 68033
Tran: 7337
Ticket Number: 5792

Garage Rate New	\$	20.00
Total:	\$	20.00
Tender:	\$	20.00
Change:	\$	0.00

Courtyard by Marriott® Austin University Area
5660 North Ih-35, Austin, Tx 78751 P 512.458.2340
Marriott.com/AUSCY

Robert Lowe
5711 Nicholas Dr
Amarillo TX 79109
Corp

Room: 317
Room Type: QNQN
Number of Guests: 1
Rate: \$147.00 Clerk: MLH

Arrive: 03Apr19 Time: 08:14PM Depart: 04Apr19 Time: 07:26AM Folio Number: 70932

DATE	DESCRIPTION	CHARGES	CREDITS
20Mar19	Advance Deposit		170.24
03Apr19	Room Charge	147.00	
04Apr19	Visa	23.24	
Card #: VXXXXXXXXXXXX5033/XXXX			
Amount: 23.24- Signature on File			
		BALANCE:	0.00

Marriott Bonvoy Account # XXXXX7167. Your Marriott Bonvoy points/miles earned on your eligible earnings will be credited to your account. Check your Marriott Bonvoy account statement or your online statement for updated activity.

Texas law imposes a margin tax on each company conducting business in Texas, including the Hotel Owner. To recover the cost of the margin tax, guest room rates are subject to a State Cost-Recovery Fee (currently 0.7% of the room rate, plus applicable state and local taxes). Although the fee is not a government mandated charge, the state allows this charge to be passed on to the customer.

See our "Privacy & Cookie Statement" on Marriott.com.

STAFF RFI 2-16

Please provide Golden Spread's calculation of its requested property tax expense including the rationale for any underlying assumptions used in the calculation.

RESPONSE:

The amount requested as property tax expense is the sum of Golden Spread's property tax invoices for 2020.

Preparer: Melanie Hall
Sponsor: John Simpsen

STAFF RFI 2-17

Reference WP/D-2/2. Please provide the composition of the "Remainder" expenses as listed in FERC Account 921. Please explain how the expenses benefitted Golden Spread and whether the expenses are recurring.

RESPONSE:

Description	Amount	Recurring
Dues & Subscriptions	88,627.56	Y
Office & Computer supplies/equipment/maintenance	251,326.70	Y
Rating Agency Fees	145,000.00	Y
Seminars and Training	36,710.24	Y
Telephone (including cellular) equipment/service	186,224.04	Y
Travel and meals	83,910.40	Y
Total "Remainder" for FERC 921	\$ 791,798.94	

The above-listed categories of expenses, and the expenses themselves, are reasonable and necessary to Golden Spread in providing wholesale transmission service, and are expenses customarily incurred by electric cooperatives and other businesses. Dues, subscriptions, seminars, and training are used for education and training of staff and board members, to stay apprised of market developments, and to meaningfully participate with organizations in the industry. Office and computer supplies and equipment are used to perform virtually all tasks in the operation of the cooperative. Rating agency fees are reasonable and necessary to rate debt, remain in the debt market, and obtain financing. Telephone equipment and services are used for communication with and among staff, the board, members, vendors, consultants, and regulators, among others. Travel and meal expenses are incurred to visit members, vendors, and facilities and to otherwise operate the business.

Preparer: Melanie Hall
Sponsor: John Simpsen

STAFF RFI 2-18

Reference WP/D-2/2. Please provide the composition of the \$336,490.80 adjustment to FERC Account 926 by component.

RESPONSE:

See Golden Spread Response to Staff RFI 2-18, Attachment 1 (CONF).

This response contains confidential information provided by separate attachment pursuant to the protective order in this case.

Preparer: Melanie Hall, Katherine Diaz
Sponsor: John Simpsen

STAFF RFI 2-19

Reference Staff 2-18. Please provide a description of each non-wage benefit paid to employees and the classification or level of employee to which the benefit is applicable.

RESPONSE:

See Golden Spread Response to Staff RFI 2-19, Attachment 1 (CONF).

This response contains confidential information provided by separate attachment pursuant to the protective order in this case.

Preparer: Katherine Diaz
Sponsor: John Simpsen

STAFF RFI 2-20

Please provide Golden Spread's method of funding the benefits described in Staff 2-19 (self-insurance or outside carrier). If the benefit is funded by self-insurance, please provide the amount of claims paid each month during the test year. If the benefit is funded primarily by monthly premium payments to an outside insurance carrier, provide 1) a schedule detailing the monthly premium paid for all months during the test year, and 2) copies of premium billings for all months during the test year or a copy of the policy which details the monthly premium(s).

RESPONSE:

See Golden Spread Response to Staff RFI 2-20, Attachment 1 (CONF) and Attachment 2 (CONF).

This response contains confidential information provided by separate attachment pursuant to the protective order in this case.

Preparer: Katherine Diaz
Sponsor: John Simpsen

STAFF RFI 2-21

Please provide copies of Golden Spread's deferred compensation plans and policies.

RESPONSE:

See Golden Spread Response to Staff RFI 2-21, Attachment 1 (CONF).

This response contains confidential information provided by separate attachment pursuant to the protective order in this case.

Preparer: Katherine Diaz
Sponsor: John Simpsen