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SOAH DOCKET NO. 473-22-04394
PUC DOCKET NO. 53719

APPLICATION OF ENTERGY TEXAS,	§	STATE OFFICE
INC., FOR AUTHORITY TO CHANGE	§	OF
RATES	§	ADMINISTRATIVE HEARINGS
	§	

Direct Testimony and Exhibits

Of

Norman J. Gordon

On Behalf Of

CITIES SERVED BY ENTERGY TEXAS

Cities' Rate Case Expenses

October 26,2022

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Sch. NJG-1 Cities Expenses Summary

Sch. NJG-2 Cities Expenses Detail

Sch. NJG-3 Rates Charged in Recent Cases

1 **I. INTRODUCTION AND QUALIFICATIONS**

2 **Q. PLEASE IDENTIFY YOURSELF.**

3 A. I am Norman J. Gordon. My business address is PO Box 8, El Paso, Texas, 79940. I am
4 a sole practitioner.

5 **Q. PLEASE DESCRIBE YOUR EDUCATION AND EXPERIENCE.**

6 A. I received both a Bachelor of Arts and a Juris Doctor degree from the University of Illinois
7 at Urbana-Champaign. I was admitted to practice in Illinois in 1970 and in Texas in 1974.
8 I have also been admitted to practice in the United States District Court for the Western
9 District of Texas, United States District Court for the Eastern District of Texas, the United
10 States Court of Appeals for the Fifth Circuit, the United States Court of Military Appeals¹
11 and the United States Supreme Court. I am Board Certified in Civil Trial Law by the
12 Texas Board of Legal Specialization. I received my certificate of special competence in
13 1983 and have been recertified in 1988, 1993, 1998, and 2003, 2008, 2013 and 2018.
14 Shortly after graduation from law school, I entered the United States Army where I served
15 in the Judge Advocate General's Corps, stationed at Fort Bliss, Texas. After my military
16 service, I entered private practice in El Paso. As part of my practice in the area of civil
17 litigation, I have also worked extensively in the area of public utility regulation. Over the
18 past forty plus years, I have tried numerous major cases as lead counsel before City
19 Councils, the Railroad Commission of Texas and before this Commission. The cases in
20 which I have participated and tried have included major rate cases, amendments to
21 Certificates of Convenience and Necessity, nuclear prudence cases, merger and acquisition

¹ The name was later changed to the United States of Appeals for the Armed Forces.

1 cases, fuel cases, as well as inquiries into the reasonableness of rate case expense. I have
2 also represented clients in utility matters in appeals of orders of this and the Railroad
3 Commission in the District Courts of Travis County, the Austin Court of Appeals and the
4 Texas Supreme Court. In the course of my experience I have become familiar both with
5 the nature and complexity of issues in cases before this Commission, the rates charged by
6 counsel and expert witnesses in this area, and the amount of time necessary to provide
7 services to clients in these types of cases. My biographical information is attached as
8 Exhibit "A."

9 **Q. HAVE YOU PREVIOUSLY TESTIFIED AS AN EXPERT WITNESS?**

10 A. Yes, I have previously testified on a number of occasions as an expert witness for the City
11 of El Paso and on behalf of other cities in Texas on the question of the reasonableness of
12 rate case expenses before this Commission. I have also filed testimony on the
13 reasonableness of rate case expenses before the Railroad Commission of Texas.

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

15 A. I am testifying on behalf of the Cities serviced by Entergy Texas, Inc.²

16 **II. PURPOSE AND SUMMARY OF TESTIMONY**

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

18 A. I have been requested to review and evaluate the total fees and expenses incurred in this
19 case PUC Docket No. 53719 as well as the expenses incurred by the Cities in Docket
20 49916.³

² Cities of Anahuac, Beaumont, Bridge City, Cleveland, Conroe, Dayton, Groves, Houston, Huntsville, Liberty, Montgomery, Navasota, Nederland, Oak Ridge North, Orange, Pine Forest, Pinehurst, Port Arthur, Port Neches, Roman Forest, Shenandoah, Silsbee, Sour Lake, Splendora, Vidor, West Orange and Willis.

³ *Application of Entergy Texas, Inc. for Authority to Reconcile Fuel and Purchased Power Costs*, Docket No.

1 **Q. PLEASE PROVIDE A BRIEF SUMMARY OF YOUR TESTIMONY.**

2 A. The Cities retained the Lawton Law Firm to represent them in this case. In turn The
3 Lawton Law firm engaged the Consultants/Witnesses who filed direct testimony on
4 various issues in the case. For Docket No. 53719, I have generally reviewed the case file
5 itself, the amount and nature of the issues, the amount of discovery and the invoices of the
6 various consultants and attorneys engaged on behalf of the Cities including all the time
7 entries. I have reviewed the invoices for service through September 30, 2022 and find
8 both the hourly rates and total amounts invoiced to be reasonable.

9 **Q. WHAT ARE THE TOTAL AMOUNTS YOU ARE RECOMMENDING BE FOUND**
10 **REASONABLE TO DATE?**

11 A. For Docket No. 53719, through September 30, 2022, I recommend the following amounts
12 be found to be reasonable:

Lawton Law Firm (Legal)	\$115,256.00
Resolve Utility Consultants(D. Garrett)	31,781.25
Garrett Group(M Garrett)	46,820.00
Nova Energy Consultants(O'Donnell)	7,990.00
ReSolved Energy Consulting (K. Nalepa, E. Cromleigh)	9,316.50
TOTAL	\$211,163.75

49916 (August 27, 2020)

Direct Testimony of Norman J. Gordon
PUC 53719

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1 **III. EVALUATION OF RATE CASE EXPENSES**

2 **Q. WHAT STANDARDS DID YOU USE TO EVALUATE THE RATE CASE**
3 **EXPENSES INCURRED BY THE CITIES?**

4 A. Texas Utilities Code §33.023 provides for the reimbursement to a municipality of its
5 reasonable rate case expenses to the extent found reasonable by the regulatory authority.
6 I evaluated the reasonableness of the expenses pursuant to the precedents in cases before
7 this Commission in the past. Specifically, I considered the recent decisions, including the
8 decision in Entergy’s last fully litigated rate case expense docket (Docket 40295), the
9 expressions in the Austin Court of Appeals in the *City of El Paso v. Pub. Util. Comm’n of*
10 *Tex.*, 916 S.W.2d 515(Tex. App. Austin—1995, judgment vacated and writ dismiss’d by
11 agr.), my experience and the language in Substantive Rule §25.245(b).⁴ Evaluation and
12 evidence of reasonableness will consider:

13 (1) the nature, extent, and difficulty of the work done by the attorney or other
14 professional in the rate case;

15 (2) the time and labor required and expended by the attorney or other professional;

16 (3) the fees or other consideration paid to the attorney or other professional for the
17 services rendered;

18 (4) the expenses incurred for lodging, meals and beverages, transportation, or other
19 services or materials;

20 (5) the nature and scope of the rate case, including:

21 (A) the size of the utility and number and type of consumers served;

22 (B) the amount of money or value of property or interest at stake;

23 (C) the novelty or complexity of the issues addressed;

24 (D) the amount and complexity of discovery;

4 16 T.A.C. 25.245

1 (E) the occurrence and length of a hearing; and
2 (6) the specific issue or issues in the rate case and the amount of rate-case expenses
3 reasonably associated with each issue.
4

5 **Q. DID YOU APPLY OTHER STANDARDS UTILIZED BY THE COMMISSION IN**
6 **THE PAST?**

7 A. Yes, I also applied the standards utilized by the Commission in prior dockets. Specifically,
8 I evaluated whether (a) the individual charges and rates are reasonable as compared to the
9 usual charges for similar services; (b) the number of hours billed is reasonable; (c) the
10 calculation of the charges is correct; (d) there is no double-billing of charges; (e) none of
11 the charges has been recovered through reimbursement for other expenses; (f) none of the
12 charges has been assigned to other matters; (g) there was no occasion in which there was
13 billing in excess of 12 hours in a single day without explanation; (f) no luxury or personal
14 items were included in expenses, such as first class travel, alcohol, valet parking, dry
15 cleaning, designer coffee, or meals in excess of \$25 per person.⁵

16 **Q. WHAT DID YOU REVIEW IN CONNECTION WITH YOUR EVALUATION?**

17 A. I reviewed the Company's filing in general to get a sense of the issues raised, the extent
18 of the testimony to be reviewed and any novelty in the issues. I also reviewed the amount
19 of discovery in the case, and the testimony filed by the Cities' witnesses as well as
20 discovery to the City. I have had discussions with Ms. Molly Mayhall Vandervoort and

⁵ There are no meal or travel expenses included. See e.g. *Application of El Paso Electric Company for Authority to Change Rates*, Docket No. 8363, 14 P.U.C. Bull, 2834 (1989), *Application of CenterPoint Energy Houston Electric, LLC for a Competition Transition Charge*, Docket NO. 30706, Order (Jul. 14, 2005).

1 Mr. Daniel Lawton of the Lawton Law firm about the complexities and issues in the case
2 as well as the resolution.

3 **Q. WHAT SERVICES HAVE BEEN PERFORMED TO DATE?**

4 A. Through September 30, 2022, the records indicate analysis of the filing and issues in the
5 case, discovery and preparatory work on testimony which is due to be filed on October
6 26,2022.

7 **Q. WHAT SERVICES HAVE YET TO BE PERFORMED?**

8 A. For the consultants/witnesses, the additional work includes the preparation of testimony
9 and recommendations, potential response to discovery from other parties, potentially
10 cross-rebuttal testimony, and preparation for and appearance at the hearing for cross-
11 examination. Witnesses often provide advice during settlement negotiations. For the
12 attorneys, the services that need to be performed include the evaluation and assistance in
13 the testimony to be filed, communication with the clients, continued review and evaluation
14 of discovery, review and analysis of the testimony of other parties, including rebuttal
15 testimony filed by the utility, preparation for the hearing, preparation of witnesses for
16 cross-examination, and participation at the hearing and cross-examination which is
17 contemplated to be seven hearing days, post hearing briefing, review of the Proposal for
18 Decision, exceptions to the Proposal for Decision, Replies to Exceptions and appear at one
19 or more final order meetings. The services yet to be provided by the attorneys also
20 includes settlement negotiations.

21 **Q. DO YOU HAVE AN ESTIMATE OF THE AMOUNT THAT WILL BE BILLED IN**
22 **ORDER TO COMPLETE THE CASE?**

1 A. Yes, each firm has provided an estimate of the amount that will likely be billed if the case
2 is tried. Those estimates are identified on Schedule NJG-1 and total approximately
3 \$565,000. That amount includes estimated expenses from the Lawton Law Firm for copies
4 necessary for the hearing and transcript costs of \$20,000.

5 **Q. HAVE YOU PERFORMED ANY OTHER ANALYSIS ON BEHALF OF THE**
6 **CITIES?**

7 A. Yes. I have also reviewed the qualifications experience and scope of work to be performed
8 by the each of Cities' Consultants and witnesses.

9
10 **Q. WHAT OPINION HAVE YOU FORMED CONCERNING THOSE EXPENSES?**

11 A. I have concluded that the fees charged by the Cities' consultants and witnesses as identified
12 below are reasonable and necessary. None of the consultants billed for travel or other
13 outside expenses.

1 **IV. SCOPE OF REVIEW**

2 **Q. WHAT EVALUATION DID YOU CONDUCT?**

3 A. In accordance with prior Commission cases, including those indicated above, I informally
4 audited invoices and other documentation, and based on my review I can affirm that:

5 (1) the individual charges and rates, and charges for expenses were reasonable as
6 compared to usual charges for such services;

7 (2) the number of hours billed was reasonable.

8 (2) the amount of each service was reasonable;

9 (3) the calculation of charges was correct;

10 (4) no double billing of charges occurred;

11 (5) no charges had already been recovered through reimbursement for other
12 expenses; and

13 (6) no charges should have been assigned to other matters.

14 I specifically reviewed each expense item and time entry and ascertained that no occasions
15 occurred where there was billing in excess of 12 hours for a single day. There were no
16 travel expenses, and therefore, no luxury items were included, no first class travel, and no
17 items such as alcohol. The only expenses charged were for the printing of testimony and
18 workpapers.

19 • I discussed the issues in the case with the Cities and attorneys including the nature and
20 difficulty of the analysis and cooperation by Entergy in the discovery process.

21 • I compared the hourly rates of each of the attorneys to rates charged by other law firms
22 doing work in this area.

- 1 • I compared the hourly rates of the witnesses and other consultants to those charged by
- 2 other firms doing work in this area.
- 3 • I reviewed the affidavits of the witnesses and attorneys which are attached to their
- 4 testimony.
- 5 • I reviewed all the time entries by consultants and attorneys

6 **Q. HOW ARE THE COSTS AND EXPENSES REVIEWED BY THE CITIES?**

7 A. In the process, each consulting firm is responsible to review its invoices prior to

8 submission to Mr. Lawton. Upon receipt, Mr. Lawton reviews the invoices for compliance

9 with the standards, accuracy and mathematical errors. Upon his approval, Mr. Lawton

10 submits the invoices, including those of his firm to the Cities' Steering Committee. Once

11 the Steering Committee reviews the invoices, if they are approved, they are forwarded to

12 Entergy. At any stage if there are issues, or questions about the invoices they are discussed

13 and resolved. Based on the criteria I describe above, I have also reviewed the invoices

14 submitted to date by the attorneys and consultants. My discussion of that review follows.

15 **V. CITIES' EXPENSES IN DOCKET 53719**

16 **Q. WHAT REVIEW HAVE YOU PERFORMED OF INVOICES IN DOCKET 53719?**

17 A. I have reviewed the invoices of the attorneys and consultants/witnesses submitted. Should

18 any additional invoices be submitted prior to the time of the hearing, I will supplement

19 this testimony as appropriate. I have provided the summary of hours billed, hourly rates

20 hours and totals billed by firm and by statement on Schedule NJG-1. The declarations for

21 each firm and statements are attached as Schedule NJG-2.

1 **VI. HOURLY RATES**

2 **Q. WHAT ARE THE HOURLY RATES CHARGED BY THE ATTORNEYS IN THIS**
3 **CASE?**

4 A. The hourly rates being charged are as follows:

5 Daniel Lawton \$340

6 Molly Vandervoort \$240

7 **Q. HAVE YOU FORMED AN OPINION REGARDING THE REASONABLENESS**
8 **OF THE RATES CHARGED BY THE ATTORNEYS FOR THE CITIES?**

9 A. Yes, the hourly rates being charged are reasonable.

10 **Q. DESCRIBE THE BASIS FOR YOUR OPINION.**

11 A. First, I am familiar with and aware of the experience of each of the lawyers. Mr. Lawton
12 has been working and practicing in the area of utility regulation administrative law for
13 many years both as an attorney and as a witness. Ms. Vandervoort has worked in this area
14 for the last nine years and had experience in previous major rate cases. Both attorneys
15 have the experience and background to justify the reasonableness of the rates charged for
16 the complex work in this case. Their previous experience, no doubt, reduced legal costs
17 to the Cities. The hourly rate charged by each of the attorneys is less than or comparable
18 to the rates charged by others for similar work. The reasonableness of the hourly rates is
19 demonstrated by the following chart which includes the hourly rates charged by other
20 lawyers in recent hearings before the Public Utility Commission or Railroad Commission
21 of Texas rate proceedings. The hourly rates I have reviewed are in Schedule NJG-3.
22 Based on my experience and my review, I have concluded that hourly rates charged by the
23 attorneys in this case are reasonable.

1 **Q. WHAT IS THE HOURLY RATE CHARGED BY THE CITIES' CONSULTANTS**
2 **IN THIS CASE?**

3 A. The hourly rates are as follows:

4 **Resolve Utility Consultants**

5 David Garrett \$225 per hour

6 **Garrett Group, LLC**

7 Mark Garrett \$270 per hour

8 Edwin Farrar \$175 per hour

9 Heather Garrett \$200 per hour

10 Garry Garrett \$125 per hour

11 **Nova Energy Consultants**

12 Kevin O'Donnell \$235 per hour

13 **ReSolved Energy Consulting**

14 Karl Nalepa \$275 per hour

15 Erin Cromleigh \$185 per hour

16
17 **VII. REASONABLENESS OF LEGAL COSTS**

18 **Q. WHAT ARE THE ESTIMATED LEGAL COSTS IN THIS PROCEEDING?**

19 A. According to Ms. Vandervoort's declaration the legal costs of this proceeding through
20 September 39 were \$ 115,256.00, in fees for Mr. Lawton and Ms. Vandervoort. The time
21 spent was in review of the filing, preparation of material, review of the discovery,
22 communication with clients and evaluation of the issues.

23 **Q. WHAT ARE THE EXPENSES TO DATE?**

1 A. The Lawton Law firm did not bill for any expenses to date.

2 **Q. HAVE YOU REVIEWED THE SPECIFIC BILLINGS OF THE ATTORNEYS?**

3 A. I have reviewed all of the billings. Based upon my review of the billings, my discussions
4 with counsel, and my brief review of issues in the case, I find that the number of overall
5 hours is reasonable, and the amounts for each service are reasonable. I found no
6 unreasonable duplication of time and no billings exceeding 12 hours in a single day.

7 **Q. ARE THE NUMBER OF HOURS AND TOTAL BILLS FOR THAT WORK**
8 **REASONABLE?**

9 A. Yes, based on the criteria, and my experience, both the total hours and the total expenses
10 to date are reasonable. I found no improper time entries, no double billing and no
11 descriptions which relate to other matters.

12
13 **VIII. REASONABLENESS OF CONSULTANTS' FEES**

14 **Q. WHAT SERVICES HAVE BEEN INVOICED TO DATE BY THE**
15 **CONSULTANTS/WITNESSES?**

16 A. Each of the consultants/witnesses have submitted invoices for the work involved in the
17 proceeding.

18 **Q. WHAT IS YOUR OPINION REGARDING THE AMOUNTS BILLED OF THE**
19 **GARRETT GROUP?**

20 A. In my opinion the amounts billed are reasonable. I am familiar with the work of the
21 Garrett Group and the qualifications and experience of Mark Garrett whose qualifications
22 will be in his testimony. Edwin Farrar is a CPA with over 35 years of experience in all
23 aspects of rate cases. Heather Garrett is a CPA and attorney with many years of experience

1 as a regulatory consultant on financial matters and technical research. The Garrett Group
2 was assigned general accounting responsibilities including payroll and pension expense
3 issues, in my opinion the hourly rates are reasonable. I have reviewed the invoices dated,
4 the descriptions of the work along with the number of hours expended. For the preliminary
5 work identified the hours and total amount billed is reasonable. There are no expenses
6 billed.

7 **Q. WHAT IS YOUR OPINION REGARDING THE AMOUNTS BILLED BY**
8 **RESOLVE UTILITY CONSULTING?**

9 A. In my opinion the amounts billed are reasonable. I am familiar with the work of David
10 Garrett, as well as his experience, particularly in the field of depreciation studies. His area
11 of responsibility in this case was depreciation amortization, and the demolition studies
12 offered by ETI in support of its requested rate increase. He will address various issues
13 related to the proposed depreciation rates. I have reviewed his statements, including the
14 task descriptions the hours spent and the total number of hours. His hourly rate is
15 reasonable, as are the total hours and the total amount billed.

16 **Q. WHAT IS YOUR OPINION REGARDING THE AMOUNTS BILLED BY NOVA**
17 **ENERGY CONSULTANTS?**

18 A. In my opinion the hourly rate and total amounts billed are reasonable. I reviewed Mr.
19 Kevin O'Donnell's resume as well as his past experience. His responsibility was rate of
20 return on equity and overall return. In my opinion the hourly rates and total amount billed
21 is reasonable.

1 **Q. WHAT IS YOUR OPINION REGARDING THE AMOUNTS BILLED BY**
2 **RESOLVED ENERGY CONSULTING?**

3 A. In my opinion the amount billed is reasonable. ReSolved was assigned the development
4 of the Cities' Cost of Service model, to reflect the recommendation of the other witnesses,
5 I am familiar with the work of Mr. Nalepa and his group from other cases. In my opinion
6 the rates are reasonable for Mr. Nalepa and Mr. Murphy and Ms. Cromleigh. I have
7 reviewed the invoices. I reviewed the descriptions of the work, and found no double
8 billing, and no work not related to this case. The total for the tasks performed, in my
9 experience is reasonable. There are no expenses billed.

10
11 **IX. REASONABLENESS OF LEGAL EXPENSES IN DOCKET 44916**

12 **Q. HAVE YOU REVIEWED THE REASONABLENESS OF CITIES LEGAL**
13 **EXPENSES IN DOCKET 49916, ENTERGY'S FUEL RECONCILIATION?**

14 A. Yes, I have

15 **Q. WHAT WERE THE EXPENSES INCURRED BY THE CITIES IN DOCKET**
16 **49916?**

17 A. The Legal Fees incurred by the Cities in Docket 49916 were \$27,574.00 as detailed in the
18 declaration of Ms. Vandervoort. Docket 49916 was a fuel reconciliation case which did
19 not go to hearing and was settled. Finding of Fact No. 61⁶ in the Final Order approving
20 the settlement deferred the review of rate case expenses for that case to a future base rate
21 proceeding. This is the first base rate proceeding since that settlement was approved. The

6 *Application of Entergy Texas, Inc. for Authority to Reconcile Fuel and Purchased Power Costs*, Docket No. 49916 (August 27, 2020), FOF 61

1 detailed billing information for the Lawton Law Firm for that docket are in attachment 1
2 to the declaration of Molly Mayhall Vandervoort. As detailed in her declaration, the
3 hours spent were as follows:

<u>Attorney</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Daniel Lawton	\$340	72.7	\$24,718.00
Molly Mayhall Vandervoort	\$240	11.9	\$2,856.00
Total			\$27,574.00

4 Q. **WHAT IS YOUR OPINION ABOUT THE REASONABLENESS OF THE**
5 **AMOUNTS BILLED BY THE ATTORNEYS IN DOCKET 49916?**

6 A. In my opinion, the amounts billed are reasonable. I reviewed the time entries as well as
7 the total number of hours for each attorney. The case was settled which is an overall benefit
8 to all parties, particularly by avoiding the hearing process. In addition, it appears from
9 the settlement agreement⁷ certain other issues were deferred to future cases. I have
10 previously testified that in my opinion the hourly rates for Mr. Lawton and Ms.
11 Vandervoort in Docket 53719, are reasonable, and they are the same in Docket 49916.
12 The number details of the time spent are sufficient, and the overall amount is reasonable.

13
14 Q. **WILL YOU SUMMARIZE YOUR RECOMMENDATIONS?**

15 A. Yes, I reviewed the case file, the background of the attorneys and witnesses for the Cities,
16 as well the actual billings and found them reasonable, for both Docket 53719 through
17 September 30, 2022 and for Docket 49916.

18

7 *Id.* Item 109

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

2 A. Yes, at this time. I expect to update this testimony as appropriate prior to the close of
3 the hearing.

Biographical Data

Norman J. Gordon

Mr. Gordon was born in Chicago. After completing military service in the Judge Advocate General's Corps of the Army he entered private practice in El Paso, Texas. Mr. Gordon practices primarily in civil litigation, municipal finance and public utility regulation law.

Education and Professional Background

University of Illinois, B.A. 1967

University of Illinois, J.D., 1970

Assistant State's Attorney, McLean County, Illinois,

Captain, U.S. Army (J.A.G.C.) 1971-1974

1974-2003-- Attorney/Shareholder/Director/President, Diamond Rash Gordon & Jackson, P.C., El Paso, Texas

2003-2019--Attorney/Shareholder Mounce, Green Myers, Safi & Paxson Galatzan, a Professional Corporation

2019-Present Solo Practitioner

Certification:

Mr. Gordon has been board certified in Civil Trial Law by the Texas Board of Legal Specialization since 1983

Bar Admissions

Texas, Illinois, United States District Court for the Western District of Texas, United States District Court for the Eastern District of Texas, United States Court of Appeals for the Fifth Circuit, United States Court of Military Appeals, United States Supreme Court

Activities and Affiliations

Member: State Bar of Texas, d Illinois State Bar Associations.

Listed: The Best Lawyers in America (1991-Present), Texas Super Lawyers 2003-2022

Seminars Topics Presented

Utility Regulation basics (El Paso Public Utility Regulation Board)

Construction Lien Law

Construction Law

Residential and Commercial Evictions

Civil Trial Law Issues (Discovery Rules (El Paso Bar Association)

Mr. Gordon has also conducted numerous training sessions for El Paso Advisory Boards on Utility Regulation

17th Annual Advanced Administrative Law Seminar (UT Law School) 2022

Personal Activities

Mr. Gordon has been involved with numerous charitable and civic organizations in El Paso. He has served on the Board of Directors of Hospice of El Paso, Congregation B'nai Zion and as president of the Jewish Community Center of El Paso and the Jewish Federation of El Paso. He was a member of the Board of Directors of the United Way of El Paso County from 2004-2014.

PUC DOCKET 53719
CITIES' RATE CASE EXPENSES

PUC Docket 53719

Schedule NJG-1
January 25, 2019
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SUMMARY OF ALL EXPENSES

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Firm	Legal	Resolve	Garrett Gp.	Nova	ReSolved	Gordon	Total
2	Estimate	\$355,000.00			\$ -			\$ 355,000.00
	Services/Billed							
3	Jun-22	\$ 988.00	8,943.75					\$ 9,931.75
4	Jul-22	\$ 39,920.00	11,362.50	\$ 5,920.00	\$ 4,700.00	\$ 4,142.50		\$ 66,045.00
5	Aug-22	\$ 32,328.00	11,475.00	\$ 14,922.50	\$ 1,703.75	\$ 2,551.00		\$ 62,980.25
6	Sep-22	\$ 42,020.00		\$ 25,977.50	\$ 1,586.25	\$ 2,623.00		\$ 72,206.75
7	Oct-22	\$ -						\$ -
8	Nov-22							\$ -
9	Dec-22							
10	Jan-23							
11	Feb-23							
12								
13	Total	\$115,256.00	\$31,781.25	\$ 46,820.00	\$ 7,990.00	\$ 9,316.50		\$ 211,163.75
14	Estimates to Completion	\$240,000.00	\$18,000.00	\$48,000.00	\$11,280.00	\$11,500.00	\$25,000.00	\$353,780.00
15	Total Actual and Estimated							\$ 564,943.75

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LEGAL EXPENSE--LAWTON LAW FIRM

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Estimate	\$355,000					
2	Timekeeper	Lawton		Vandervoort			
3		Rate	\$340	Rate	\$240		
	Services/Billed						
4		<u>Hours</u>	<u>Fees</u>	<u>Hours</u>	<u>Fees</u>	<u>Expense</u>	<u>Total</u>
5	Jun-22	1	\$ 340.00	2.7	\$ 648.00	\$	988.00
6	Jul-22	110	\$ 37,400.00	10.5	\$ 2,520.00	\$	39,920.00
7	Aug-22	90	\$ 30,600.00	7.2	\$ 1,728.00	\$	32,328.00
8	Sep-22	107	\$ 36,380.00	23.5	\$ 5,640.00	\$	42,020.00
9	Oct-22						
10	Nov-22						
11	Dec-22						
12	Jan-23						
13	Feb-23						
15	Total	308	\$ 104,720.00	43.9	\$10,536.00	\$	115,256.00

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Resolve Utility Consultants

Line No.	(a)	(b)	(c)	(d)	(e)
1	Estimate	\$50,000.00			
2	Timekeeper	D. Garrett			
3		Rate	\$225		Total
	Services/Billed				
4		Hours	Fees	Expense	
5	Jun-22				
6	Jul-22	39.75	\$8,943.75		\$8,943.75
7	Aug-22	50.5	\$11,362.50		\$11,362.50
8	Sep-22	51	\$11,475.00		\$11,475.00
9	Oct-22				
10	Nov-22				
11	Dec-22				
12	Jan-23				
13	Feb-23				
14					
15	Total	141.25	\$31,781.25		\$31,781.25

PUC DOCKET 53719
CITIES' RATE CASE EXPENSES

PUC Docket 53719
Schedule NJG-1 (Supplemental)
October 26, 2022
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GARRETT GROUP, LLC

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	Estimate	\$85,000.00									
2	Timekeeper	M Garrett		E Farrar		H Garrett		G Garrett			
3		Rate	\$270	Rate	175	Rate	\$200	Rate	\$125		
4	Month	<u>Hours</u>	<u>Fees</u>	<u>Hours</u>	<u>Fees</u>	<u>Hours</u>	<u>Fees</u>	<u>Hours</u>	<u>Fees</u>	Expense	Total
5	Jun-22										
6	Jul-22	16.0	\$4,320.00			5.5	\$1,100.00	4.0	\$500.00		\$5,920.00
7	Aug-22	35.5	\$9,585.00	5	\$875.00	17	\$3,400.00	8.5	\$1,062.50		\$14,922.50
8	Sep-22	54.5	\$14,715.00	37.0	\$6,475.00	20.5	\$4,100.00	5.5	\$687.50		\$25,977.50
9	Oct-22										
10	Nov-22										
11	Dec-22										
12	Jan-23										
13	Feb-23										
14											
15	Total	106.0	\$28,620.00	42.0	\$7,350.00	43.0	\$8,600.00	18.0	\$2,250.00		\$46,820.00

PUC DOCKET 53719
CITIES' RATE CASE EXPENSES

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Nova Energy Consultants

Estimate	\$19,270.00						
Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Estimate						
2	Timekeeper	K. O'Donnell		W. Odonnell			
	Services/Billec Rate		\$235				
	Billed						
3	Month	Hours	Fees	Hours	Fees	Expense	Total
4	Jun-22						
5	Jul-22	20	\$4,700.00				
6	Aug-22	7.25	\$1,703.75				
7	Sep-22	6.75	\$1,586.25				
8	Oct-22						
9	Nov-22						
10	Dec-22						
11	Jan-23						
12	Feb-23						
13							
14	Total	34	\$7,990.00				
	Additional Estimate		11280				

PUC DOCKET 53719
CITIES' RATE CASE EXPENSES

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RESOLVED ENERGY CONSULTING

Line No.	(a)	(b)	(c)	(d)	(e)	(h)	(i)
1	Estimate	\$17,500.00					
2	Timekeeper	Nalepa		Cromleigh			
3		Rate	\$275	Rate	\$185		
4	Billed						
5	Month	<u>Hours</u>	<u>Fees</u>	<u>Hours</u>	<u>Fees</u>	<u>Expense</u>	<u>Total</u>
6	Jun-22	8	\$ 2,200.00	10.5	\$ 1,942.50		4,142.50
7	Jul-22	4.5	\$ 1,237.50	7.1	\$ 1,313.50		2,551.00
8	Aug-22	9	\$ 2,475.00	0.8	\$ 148.00		2,623.00
9	Sep-22						
10	Oct-22						
11	Nov-22						
12	Dec-22						
13	Jan-23						
14	Feb-23						
15	Total	21.5	\$ 5,912.50	18.4	\$ 3,404.00		\$9,316.50

**SOAH DOCKET NO. 473-22-04394
PUC DOCKET NO. 53719**

APPLICATION OF ENTERGY TEXAS, INC. FOR AUTHORITY TO CHANGE RATES	§ § §	BEFORE THE STATE OFFICE OF ADMINISTRATIVE HEARINGS
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RATE CASE EXPENSE DECLARATION OF MOLLY MAYHALL VANDERVOORT

STATE OF TEXAS §
 §
COUNTY OF TRAVIS §

1. My name is Molly Mayhall Vandervoort. My business address is 12600 Hill Country Boulevard, Suite R-275, Austin, Texas 78738. I am over eighteen years of age and am not disqualified from making this declaration. I declare under penalty of perjury that the information in this declaration provided under Chapter 132, Texas Civil Practice and Remedies Code, is true and correct.
2. This declaration supports the reasonableness of the fees charged by the Lawton Law Firm, P.C. for work performed in PUC Docket No. 53719, SOAH Docket No. 473-22-04394 and in PUC Docket No. 49916, SOAH Docket No. 473-20-0259. The Lawton Law Firm was retained by certain municipalities located within the Entergy Texas, Inc. Service Area that will be impacted by the base rate increase proposed in this case. The municipalities that retained the Lawton Law Firm in these proceedings are the Cities of Anahuac, Beaumont, Bridge City, Cleveland, Dayton, Groves, Houston, Huntsville, Liberty, Montgomery, Navasota, Nederland, Oak Ridge North, Orange, Pine Forest, Pinehurst, Port Arthur, Port Neches, Roman Forest, Rose City, Shenandoah, Silsbee, Sour Lake, Splendora, Vidor, West Orange, and Willis ("Cities").
3. Mr. Daniel Lawton is the owner of the Lawton Law Firm and is an attorney licensed in the State of Texas. He received his undergraduate degree from Merrimack College, his master's degree in economics from Tufts University, and his law degree from Texas Southern University. He has worked in the area of utility regulation for over 35 years as an attorney, as an expert witness, and as an analyst for the Public Utilities Commission of Minnesota. He has served as lead counsel in numerous base rate cases and other administrative dockets before City Councils, the Public Utility Commission of Texas, the Railroad Commission of Texas, State District Courts, and Texas Appellate Courts, including the Supreme Court of Texas. Mr. Lawton has filed testimony and testified as an expert witness in cases before the Public Utility Commission of Texas, the Railroad Commission of Texas, and in many other jurisdictions throughout the United States.
4. I am an attorney licensed in the State of Texas. I received my undergraduate degree from New York University and my law degree from University of Texas. I have been in the private practice of law since 2005 and have practiced in the area of utility regulation with the Lawton Law Firm since 2009. I have participated in many base rate cases and other

administrative dockets before City Councils, the Public Utility Commission of Texas, and the Railroad Commission of Texas.

5. Regarding Docket No. 53719, I address the reasonableness of the fees charged by the Lawton Law Firm for work performed through September 30, 2022. During that time, the Lawton Law Firm billed a total of \$115,256 in fees. There were no expenses charged. The time was spent reviewing and analyzing the application, developing discovery requests, reviewing discovery responses, and preparing pre-filed written testimony. In addition, the services included advising the Cities in their disposition of the case under their original jurisdiction. A detailed description of the services provided can be found in Attachment 1.
6. A breakdown of billing hours and charges by attorney for Docket No. 53719 is presented in the table below:

THE LAWTON LAW FIRM'S FEES – DOCKET NO. 53719
JULY 1, 2022 THROUGH SEPTEMBER 30, 2022

ATTORNEY	HOURLY RATE	HOURS	TOTAL
Daniel Lawton	\$340.00	308.0	\$104,720.00
Molly Mayhall Vandervoort	\$240.00	43.9	\$10,536.00
Total		351.9	<u>\$115,256.00</u>

7. I also address the reasonableness of the fees charged by the Lawton Law Firm for work performed in Docket No. 49916, a fuel reconciliation case filed by Entergy in September 2019. From September 2019 through May 2020, the Lawton Law Firm billed a total of \$27,574. There were no expenses charged. The time was spent reviewing and analyzing the application, reviewing discovery responses, reviewing rebuttal testimony, participating in settlement negotiations, and finalizing the settlement. A detailed description of the services provided can be found in Attachment 2.
8. A breakdown of billing hours and charges by attorney for Docket No. 49916 is presented in the table below:

THE LAWTON LAW FIRM'S FEES – DOCKET NO. 49916
SEPTEMBER 2019 THROUGH MAY 2019

ATTORNEY	HOURLY RATE	HOURS	TOTAL
Daniel Lawton	\$340.00	72.7	\$24,718.00
Molly Mayhall Vandervoort	\$240.00	11.9	\$2,856.00
Total		84.6	<u>\$27,574.00</u>

9. All services were for my time or for that of Mr. Lawton. There is no double-billing of charges; none of the charges has been recovered through reimbursement for other expenses; none of the charges should have been assigned to other matters; there was no occasion on which there was billing in excess of 12 hours in a single day; and no luxury or personal items were included, such as first class travel, alcohol, valet parking, dry cleaning, designer coffee, or meals in excess of \$25 per person.
10. There will be additional fees and potentially expenses through the completion of Docket No. 53719. I will update this Declaration prior to the close of the evidence. The services to be provided include the completion of discovery, testimony review and filing, reviewing the testimony of other intervenors, PUC staff, cross-rebuttal and rebuttal testimony, discovery on and from other parties, advising the Cities in their disposition of the case under their original jurisdiction, settlement negotiations, preparation for the hearing, attending the hearing, and post-hearing briefing, including any necessary activities after the issuance of the Proposal for Decision. Based on my experience, I estimate an additional \$200,000 to \$220,000 in fees, plus expenses for copies and transcripts which may be an additional \$20,000. These estimates do not include the estimates of the costs of an Appeal of any decision, should that be necessary.
11. Mr. Lawton's billing rate is \$340.00 per hour and my billing rate is \$240.00 per hour. These are the rates we charge to all clients for similar work in rate proceedings. I am familiar with the hourly rates charged by other attorneys to perform similar services before utility regulatory agencies in Texas, through the cases in which I have acted as counsel. In my opinion, the Lawton Law Firm's rates are reasonable based on our years of experience and by comparison to the rates charged by other attorneys to perform similar work.
12. All of the work done by Mr. Lawton and by me was necessary and reasonable with respect to both time and amount considering the nature, extent, and difficulty of the work, the originality of the issues presented including the nature of the issues raised and addressed by the Cities in this proceeding, and the amount of time spent by and charged by others for work of a similar nature in this and other proceedings.

Further Declarant Says Not.

Dated October 19, 2022



Molly Mayhall Vandervoort

THE LAWTON LAW FIRM, P.C.

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**August 2022 Invoice for July 2022 Services-PUC Docket No. 53719; Application of
Entergy Texas, Inc. For Authority To Change Rates**

Daniel Lawton	111.0 Hrs	\$340.00	\$37,740.00
Molly Mayhall Vandervoort	13.2 Hrs	\$240.00	\$3,168.00
Total Fees			\$40,908.00
EXPENSES:			
Total Fees and Expenses			\$40,908.00

* Please see attachment {Attachment Letter}

THE LAWTON LAW FIRM, P.C.

August 2022 Invoice for July 2022 Services-PUC Docket No. 53719; Application of
Entergy Texas, Inc. For Authority To Change Rates

Daniel Lawton

6/21/22	1.0 Hrs	Call in to ETI conference rate case overview.
7/2/22	5.5 Hrs	Review documents from prior case re. outstanding issues for consultants to address and follow-up
7/5/22	7.5 Hrs	Overview and analysis of Company cost of service schedules identify issues, review testimony O&M & benchmarking, outline for consultant group
7/6/22	2.5 Hrs	Continue overview and analysis of Company cost of service schedules identify issues, review testimony O&M & benchmarking, outline for consultant group
7/7/22	7.5 Hrs	Begin modeling rate base issues identifying increased investment review of deferred assets and storm reserve issues
7/8/22	1.5 Hrs	Additional modeling rate base issues identifying increased investment review of deferred assets and storm reserve issues
7/9/22	5.5 Hrs	Continue modeling rate base issues identifying increased investment review of deferred assets and storm reserve issues – summary of items to investigate.
7/15/22	8.0 Hrs	Review ETI Application and ROE Testimony
7/16/22	5.5 Hrs	Continue review ETI Application and ROE Testimony
7/18/22	7.5 Hrs	Summary of ROE, capital structure, financial metric, and proposed profit enhancement issues outline of case follow-up on issues
7/19/22	3.5 Hrs	Review and summary of Spindletop issues/ life extension gas storage amounts/ cushion gas issue approx. 50% of volumes
7/20/22	5.5 Hrs	Continue review and summary of Spindletop issues/ life extension gas storage amounts/ cushion gas issue approx. 50% of volumes
7/21/22	6.0 Hrs	Continue review and summary of Spindletop issues/ life extension gas storage amounts/ cushion gas issue approx. 50% of volumes. Begin review of tariff changes
7/22/22	7.5 Hrs	Continue review of tariff changes and review potential for aggregation over various accounts
7/23/22	5.0 Hrs	Continue review of tariff changes and review potential for aggregation over various accounts/ begin review of allocation and changes through time and allocation differential for interruptible
7/25/22	5.5 Hrs	Continue review of allocation and changes through time and allocation differential for interruptible
7/27/22	6.5 Hrs	Research prior case interruptible issue review tariff changes – impact of new tariff issue for MISO load response on aggregation
7/28/22	7.5 Hrs	Review Lofton testimony COS identify issues/ review changes since prior case/ model summary schedules estimate impacts
7/29/22	6.5 Hrs	Start review of other witness testimony on storm reserve identify changes since prior case
7/30/22	5.5 Hrs	Summary of issue status for consultant follow up.
Total Hours	111.0 Hrs	

Entergy Texas, Inc. For Authority To Change Rates

TOTAL	13.2 HRS
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**September 2022 Invoice for August 2022 Services-PUC Docket No. 53719; Application of
Entergy Texas, Inc. For Authority To Change Rates**

Daniel Lawton	90.0 Hrs	\$340.00	\$30,600.00
Molly Mayhall Vandervoort	7.2 Hrs	\$240.00	\$1,728.00
Total Fees			\$32,328.00
EXPENSES:			
Total Fees and Expenses			\$32,328.00

* Please see attachment {Attachment Letter}

THE LAWTON LAW FIRM, P.C.

September 2022 Invoice for August 2022 Services-PUC Docket No. 53719; Application of Entergy Texas, Inc. For Authority To Change Rates

Daniel Lawton

8/2/22	3.5 Hrs	Review insurance reserve testimony, schedules & calculations, changes since prior case.
8/3/22	5.5 Hrs	Continue review insurance reserve testimony, schedules & calculations, changes since prior case, review prior Wilson testimony estimates for ETI.
8/5/22	6.0 Hrs	Continue review prior Wilson testimony estimates for ETI, model estimates of insurance alternatives.
8/8/22	5.5 Hrs	Finalize issues & model estimates, summarize issues for proceeding & summary to discuss w/ consultant. Begin analysis of witness Whaley testimony on taxes current & deferred FIT
8/9/22	4.5 Hrs	Continue analysis of witness Whaley testimony on taxes current & deferred FIT & FIN-48 issues and associated deferrals
8/11/22	4.5 Hrs	Continue analysis of FIN-48 issues and prior decisions, review new tax rider proposal DTA
8/12/22	5.5 Hrs	Summary of tax issues and approach to DTA
8/16/22	6.0 Hrs	Analysis & review witness Elbe testimony on cost of service and allocation issues, address prior allocation summary.
8/17/22	4.5 Hrs	Continue analysis & review witness Elbe testimony on cost of service and allocation issues, begin modeling and comparing allocators compared to historical.
8/19/22	5.5 Hrs	Research prior testimony on allocation & tariff issues, continue analysis & review on cost of service and allocation issues
8/22/22	6.0 Hrs	Analysis of capacity & allocation issues including interruptible capacity, begin analysis of power through issues as an alternative for other customers. Summary of analysis relative to last case historical data cost-of-service issues to further develop.
8/23/22	4.0 Hrs	Review and model data on allocation Schedule O, review changes
8/24/22	6.5 Hrs	Continue review and model data on allocation allocators per Schedule O Review tariff proposals & impacts of new tariffs.
8/25/22	3.0 Hrs	Continue review tariff proposals & impacts of new tariffs. Start further analysis & summary on ROE issues and ROE bonus issues.
8/26/22	5.5 Hrs	Continue ROE analysis w/ updated market data, federal funds and (CPI/PCE) changes. Brief outline on issue.
8/29/22	5.5 Hrs	Continue ROE analysis w/ updated market data, federal funds and (CPI/PCE) changes, summary of issues.
8/30/22	3.0 Hrs	Finalize ROE & Bonus issues to address, Start review on Schedule K financial metrics, review annual data summary of issues
8/31/22	5.5 Hrs	Review Lighting impacts & tariffs & other tariffs impacting municipal water, pumping & sewer, calculate rate impacts & summary of issues.
Total Hours	90.0 Hrs	

**September 2022 Invoice for August 2022 Services-PUC Docket No. 53719; Application
of Entergy Texas, Inc. For Authority To Change Rates**
Molly Mayhall Vandervoort

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October 2022 Invoice for September 2022 Services-PUC Docket No. 53719; Application of Entergy Texas, Inc. For Authority To Change Rates

Daniel Lawton	107.0 Hrs	\$340.00	\$36,380.00
Molly Mayhall Vandervoort	23.5 Hrs	\$240.00	\$5,640.00
Total Fees			\$42,020.00
EXPENSES:			
Total Fees and Expenses			\$42,020.00

* Please see attachment {Attachment Letter}

THE LAWTON LAW FIRM, P.C.

**October 2022 Invoice for September 2022 Services-PUC Docket No. 53719;
Application of Entergy Texas, Inc. For Authority To Change Rates**

Daniel Lawton

9/2/22	6.5 Hrs	Review transmission investment, TCRF & securitized Trans. Review K. Vongkhamchanh testimony.
9/3/22	4.5 Hrs	Continue review transmission investment, TCRF & securitized Trans. Review K. Vongkhamchanh testimony.
9/5/22	7.0 Hrs	Continue review transmission investment, TCRF & securitized Trans. Review K. Vongkhamchanh testimony finalize issue summary.
9/8/22	6.5 Hrs	Review affiliate cost request and allocation methods by category.
9/9/22	6.5 Hrs	Continue review and analysis of affiliate cost request and allocation methods by cost category review of prior case costs.
9/10/22	3.5 Hrs	Continue review and analysis of affiliate cost request and allocation methods by cost category summary of issues and review of prior costs.
9/12/22	6.5 Hrs	Review Dornier testimony Spindletop issues, review inventory issues surrounding periods of tight supply
9/13/22	6.0 Hrs	Continue review Dornier testimony Spindletop issues, review inventory issues surrounding periods of tight supply - issue summary for case.
9/14/22	6.0 Hrs	Analysis & review witness compensation & payroll issues, start modeling and comparing COS impacts.
9/15/22	5.0 Hrs	Review outstanding COS issues to bring forward and modeling and comparing COS impacts.
9/16/22	6.0 Hrs	Finalize outstanding COS issues to bring forward and modeling and comparing COS impacts summary of issues.
9/17/22	4.0 Hrs	Review McHome testimony and deactivation study.
9/19/22	5.0 Hrs	Continue review of McHome testimony and deactivation study summary of . issues to be addressed.
9/20/22	6.5 Hrs	Continue review of McHome testimony and deactivation study summary of . issues to be addressed, begin review on nuclear decommissioning issues and assumptions.
9/22/22	5.0 Hrs	Continue review on nuclear decommissioning issues and assumptions. Review Holtec alternative summary of issues.
9/23/22	5.5 Hrs	Review rate design & tariff issues and power through benefits to customers.
9/24/22	3.0 Hrs	Continue review rate design & tariff issues and power through benefits to customers.
9/25/22	4.0 Hrs	Review rate design & tariff issues and power through benefits to customers summary of issues on tariff rate design approach
9/29/22	5.0 Hrs	Review Lofton testimony and trace adjustments through schedules COS and rate base issues.
9/30/22	5.0 Hrs	Continue review Lofton testimony and trace adjustments through schedules COS and rate base issues.
Total Hours	107.0 Hrs	

THE LAWTON LAW FIRM, P.C.		
<u>October 2022 Invoice for September 2022 Services-PUC Docket No. 53719;</u> <u>Application of Entergy Texas, Inc. For Authority To Change Rates</u>		
Molly Mayhall Vandervoort		
9/6/22	0.5 Hrs	Draft & serve discovery request.
9/8/22	0.4 Hrs	Call w/ consultant Nalepa case issues, correspond w/consultant testimony issues.
9/9/22	1.1 Hrs	Draft & serve discovery request. Review discovery requests & responses correspond w/consultant testimony issues.
9/13/22	2.9 Hrs	Review discovery requests & responses and correspond w/ consultants.
9/14/22	2.1 Hrs	Review discovery requests & responses
9/15/22	1.1 Hrs	Review discovery requests & responses
9/16/22	1.4 Hrs	Review discovery requests & responses
9/21/22	0.3 Hrs	Correspond w/consultant testimony issues.
9/22/22	2.2 Hrs	Review discovery requests & responses, reviewed errata.
9/23/22	3.0 Hrs	Review discovery requests & responses
9/26/22	0.8 Hrs	Working w/ Cities on proposed rate ordinances.
9/27/22	1.6 Hrs	Working w/ Cities on proposed rate ordinances.
9/28/22	0.2 Hrs	Call w/ N. Gordon re/ Testimony on rate case expenses
9/29/22	2.2 Hrs	Correspond w/ Cities re: case recommendations
9/30/22	3.7 Hrs	Draft & serve discovery request. Review discovery requests & responses. Review application.
TOTAL	23.5 HRS	

THE LAWTON LAW FIRM, P.C.

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**September 2019 Invoice-PUC Docket No. 49916; Application of Entergy Texas, Inc. For
Authority to Reconcile Fuel and Purchase Power Costs Factor**

Daniel Lawton	30.1 Hrs	\$340.00	\$10,234.00
Molly Mayhall Vandevoot	3.4 Hrs	\$240.00	\$816.00
Total Fees			\$11,050.00
EXPENSES:			
Total Fees and Expenses			\$11,050.00

* Please see attachment {Attachment Letter}

INVOICE FOR SERVICES FOR September 2019 Invoice-PUC Docket No. 49916; Application of Entergy Texas, Inc. For Authority to Reconcile Fuel and Purchase Power Costs Factor

9/20/19	5.2 Hrs	Review testimony and issue review and analysis of fuel costs
9/23/19	5.1 Hrs	Review testimony and continue issue review and analysis of fuel costs
9/24/19	4.4 Hrs	Review testimony and continue issue review and analysis of fuel costs
9/25/19	5.6 Hrs	Review testimony and continue issue review and analysis of fuel costs
9/28/19	4.8 Hrs	Review historical period gas costs analysis of market to ETI
9/30/19	5.0 Hrs	Continue review historical period gas costs analysis of market to ETI, review prior case issues on fuel costs
Total Hours	30.1 HRS	

THE LAWTON LAW FIRM, P.C.

INVOICE FOR SERVICES FOR September 2019 Invoice-PUC Docket No. 49916; Application of Entergy Texas, Inc. For Authority to Reconcile Fuel and Purchase Power Costs Factor

Molly Mayhall Vandervoort

9/23/19	1.0 Hrs	Draft & file intervention, draft letter to client
9/24/19	1.5 Hrs	Review Application & testimony
9/26/19	0.9 Hrs	Review Application & testimony
Total	3.4 Hrs	

THE LAWTON LAW FIRM, P.C.

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**October 2019 Invoice-PUC Docket No. 49916; Application of Entergy Texas, Inc. For
Authority to Reconcile Fuel and Purchase Power Costs Factor**

Daniel Lawton	28.8 Hrs	\$340.00	\$9,792.00
Molly Mayhall Vandervoort	0.7 Hrs	\$240.00	\$168.00
Total Fees			\$0.00
EXPENSES:			\$9,960.00
Total Fees and Expenses			\$9,960.00

* Please see attachment {Attachment Letter}

THE LAWTON LAW FIRM, P.C.

INVOICE FOR SERVICES FOR October 2019 Invoice-PUC Docket No. 49916; Application of Entergy Texas, Inc. For Authority to Reconcile Fuel and Purchase Power Costs Factor

Daniel Lawton

10/2/19	3.2 Hrs	Review & analysis of purchase power elements
10/4/19	2.8 Hrs	Continued review & analysis of purchase power elements
10/7/19	2.2 Hrs	Continued review, analysis, & model quantification of purchase power elements
10/11/19	3.1 Hrs	Summary of purchase power issues & initial analysis of exclusion of capacity related portion of pp costs
10/15/19	2.4 Hrs	Analysis & summary of MISO issues
10/18/19	2.2 Hrs	Analysis & summary of MISO issues
10/21/19	3.3 Hrs	Finalize & summary of MISO initial analysis
10/24/19	2.3 Hrs	Review gas costs analysis
10/28/19	3.2 Hrs	Continue gas costs analysis relative to market index
10/29/19	2.2 Hrs	Review discovery provided re OPUC, continue gas costs analysis relative to market index
10/30/19	1.9 Hrs	Summary of gas costs analysis relative to market index for initial review; summary of documents needed to continue fuel analysis
Total Hours	28.8 HRS	

INVOICE FOR SERVICES FOR October 2019 Invoice-PUC Docket No. 49916; Application of Entergy Texas, Inc. For Authority to Reconcile Fuel and Purchase Power Costs Factor

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THE LAWTON LAW FIRM, P.C.

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**April 2020 Invoice-PUC Docket No. 49916; Application of Entergy Texas, Inc. For
Authority to Reconcile Fuel and Purchase Power Costs Factor**

Daniel Lawton	10.0 Hrs	\$340.00	\$3,400.00
Molly Mayhall Vandervoort	6.0 Hrs	\$240.00	1,440.00
Total Fees			\$4,840.00
EXPENSES:			
Total Fees and Expenses			\$4,840.00

* Please see attachment {Attachment Letter}

THE LAWTON LAW FIRM, P.C.		
<u>April 2020 Invoice-PUC Docket No. 49916; Application of Entergy Texas, Inc. For Authority to Reconcile Fuel and Purchase Power Costs Factor</u>		
Daniel Lawton		
4/16/20	2.2 Hrs	Review rebuttal testimony on issues
4/17/20	1.2 Hrs	Review rebuttal testimony on issues
4/20/20	1.6 Hrs	Review rebuttal testimony on issues summary of potential resolution, also analyzed rebuttal cost/benefit analysis
4/23/20	1.5 Hrs	Research past Spindletop issues & resolutions tied to fuel
4/27/20	2.3 Hrs	Analysis of issues for settlement. Call w/ ETI counsel call w/ parties
4/30/20	1.2 Hrs	Call w/ ETI counsel call w/ parties re settlement, call w/ ETI
Total Hours	10.0 HRS	

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<p align="center">THE LAWTON LAW FIRM, P.C.</p> <p align="center"><u>April 2020 Invoice-PUC Docket No. 49916; Application of Entergy Texas, Inc. For Authority to Reconcile Fuel and Purchase Power Costs Factor</u></p>		
<p align="center">Molly Mayhall Vandervoort</p>		
4/8/20	0.4 Hrs	Filed & served notice for appearance at prehearing conference
4/14/20	1.5 Hrs	Review OPUC Norwood issue summary
4/17/20	1.0 Hrs	Review rebuttal on Norwood issue
4/22/20	1.7 Hrs	Review Rebuttal on Norwood issues
4/23/20	0.8 Hrs	Discuss issue/ settlement w/ DL
4/30/20	0.6 Hrs.	Participated in teleconference w/ parties regarding settlement
Total	6.0 Hrs	

<p align="center">THE LAWTON LAW FIRM, P.C.</p> <p><u>April 2020 Invoice-PUC Docket No. 49916; Application of Entergy Texas, Inc. For Authority to Reconcile Fuel and Purchase Power Costs Factor</u></p>		
<p align="center">Molly Mayhall Vandervoort</p>		
4/8/20	0.4 Hrs	Filed & served notice for appearance at prehearing conference
4/14/20	1.5 Hrs	Review OPUC Norwood issue summary
4/17/20	1.0 Hrs	Review rebuttal on Norwood issue
4/22/20	1.7 Hrs	Review Rebuttal on Norwood issues
4/23/20	0.8 Hrs	Discuss issue/ settlement w/ DL
4/30/20	0.6 Hrs.	Participated in teleconference w/ parties regarding settlement
Total	6.0 Hrs	

<p align="center">THE LAWTON LAW FIRM, P.C.</p> <p align="center"><u>April 2020 Invoice-PUC Docket No. 49916; Application of Entergy Texas, Inc. For Authority to Reconcile Fuel and Purchase Power Costs Factor</u></p>		
<p align="center">Molly Mayhall Vandervoort</p>		
4/8/20	0.4 Hrs	Filed & served notice for appearance at prehearing conference
4/14/20	1.5 Hrs	Review OPUC Norwood issue summary
4/17/20	1.0 Hrs	Review rebuttal on Norwood issue
4/22/20	1.7 Hrs	Review Rebuttal on Norwood issues
4/23/20	0.8 Hrs	Discuss issue/ settlement w/ DL
4/30/20	0.6 Hrs.	Participated in teleconference w/ parties regarding settlement
Total	6.0 Hrs	

[illegible]

THE LAWTON LAW FIRM, P.C.

12600 Hill Country Blvd., Suite R-275 • Austin, Texas 78738 • 512/322-0019 • Fax: 512/329-2604

**June 2020 Invoice-PUC Docket No. 49916; Application of Entergy Texas, Inc. For
Authority to Reconcile Fuel and Purchase Power Costs Factor**

Daniel Lawton	3.8 Hrs	\$340.00	1,292.00
Molly Mayhall Vandervoort	1.8 Hrs	\$240.00	\$432.00
Total Fees			1,724.00
EXPENSES:			
Total Fees and Expenses			\$1,724.00

* Please see attachment {Attachment Letter}

THE LAWTON LAW FIRM, P.C.		
<u>June 2020 Invoice-PUC Docket No. 49916; Application of Entergy Texas, Inc. For Authority to Reconcile Fuel and Purchase Power Costs Factor</u>		
Daniel Lawton		
5/27/20	2.3 Hrs	Review settlement documents
5/28/20	1.5 Hrs	Review settlement documents issue summary for client
Total Hours	3.8 HRS	

THE LAWTON LAW FIRM, P.C.		
<u>June 2020 Invoice-PUC Docket No. 49916; Application of Entergy Texas, Inc. For Authority to Reconcile Fuel and Purchase Power Costs Factor</u>		
Daniel Lawton		
5/27/20	2.3 Hrs	Review settlement documents
5/28/20	1.5 Hrs	Review settlement documents issue summary for client
Total Hours	3.8 HRS	

<p align="center">THE LAWTON LAW FIRM, P.C.</p> <p align="center"><u>June 2020 Invoice-PUC Docket No. 49916; Application of Entergy Texas, Inc. For Authority to Reconcile Fuel and Purchase Power Costs Factor</u></p>		
<p align="center">Molly Mayhall Vandervoort</p>		
5/1/20	0.5 Hrs	Participate in teleconference to discuss settlement
5/5/20	0.3 Hrs	Participate in teleconference to discuss settlement
5/29/20	1.0 Hrs	Review draft settlement documents
Total	1.8 Hrs	

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SOAH DOCKET NO. 473-22-04394
PUC DOCKET NO. 53719

APPLICATION OF ENTERGY TEXAS, § BEFORE THE STATE OFFICE OF
INC. FOR AUTHORITY TO CHANGE § ADMINISTRATIVE HEARINGS
RATES §

RATE CASE EXPENSE DECLARATION OF DAVID GARRETT

STATE OF OKLAHOMA §
§
COUNTY OF OKLAHOMA §

1. My name is David J. Garrett. I am over eighteen years of age and am not disqualified from making this declaration. I declare under penalty of perjury that the information in this declaration provided under Chapter 132 Texas Civil Practice and Remedies Code is true and correct.
2. I am the Managing Member of Resolve Utility Consulting PLLC (hereinafter “Resolve”). My business address is 101 Park Avenue, Suite 1125, Oklahoma City, Oklahoma 73102.
3. Resolve has been retained to provide expert analysis and testimony for certain Cities served by Entergy Texas, Inc. (“ETI”) in this base rate proceeding filed by ETI at the Public Utility Commission of Texas, Docket No. 53719.
4. This declaration addresses the necessity for and reasonableness of Resolve’s fee-related charges through September 30, 2022, and estimated charges through the end of these proceedings.
5. Resolve’s actual fees through September 30, 2022, correspond to time spent reviewing and analyzing ETI’s application, developing discovery requests, reviewing discovery responses, and preparing pre-filed written testimony. The hours charged are summarized in the following table and the statements for services are attached to this declaration.

RESOLVE’S EXPENSES
JULY 1, 2022 THROUGH SEPTEMBER 30, 2022

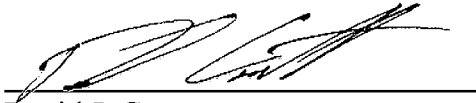
<u>CONSULTANTS</u>	<u>HOURLY RATE</u>	<u>HOURS</u>	<u>ACTUAL TOTAL</u>
David Garrett	\$225	141.25	\$31,781.25
Total Actual			<u>\$31,781.25</u>

6. My billing rate is \$225 per hour. This is my normal billing rate that I charge to all clients for this type of work in rate proceedings. I am familiar with the hourly rates charged by other consultants to perform similar services. Given that I have more than 12 years of utility rate regulatory experience, my billing rate is reasonable.

7. No Resolve personnel billed in excess of 12 hours on any given day to this case. No Resolve personnel incurred any airline, lodging, or meal expenses. No Resolve personnel charged for any luxury items. There are no instances of double billing for Resolve's services.
8. There will be additional fees and potentially expenses through the completion of the case. I will update this declaration prior to the close of the evidence. The services to be provided include the completion of discovery, completion of pre-filed direct testimony, reviewing the testimony of other intervenors, PUC staff, cross-rebuttal and rebuttal, discovery on other parties, preparation for the hearing, and appearance at the hearing. Based on my experience, I estimate an additional 80 hours, totaling \$18,000 in fees, will be required in the event the case does not settle.
9. Based on my experience relating to analysis of rate proceeding matters and the reasonableness of rate case expenses before the Public Utility Commission of Texas, I conclude that: (1) Resolve's hourly rates are reasonable; and (2) the 221 actual and estimated hours in this case are both reasonable and necessary.

Further Declarant Says Not.

Dated this 24th day of October.



David J. Garrett
Managing Member, Resolve Utility Consulting

**Resolve Utility Consulting PLLC**

101 Park Avenue
Suite 1125
Oklahoma City, Oklahoma 73102
(405) 249-1050

INVOICE**Bill To****Lawton Law Firm, P.C.**

12600 Hill Country Blvd.
Suite R275
Austin, TX 78738

Invoice#

INV-000617

Invoice Date

09/05/22

Project NameETI Rate Case, PUC
53719

Task & Date	Hours	Rate	Amount
Review testimony, exhibits, and workpapers 07/09/22	4.50	225.00	1,012.50
Review testimony, depreciation study, workpapers, and review life and net salvage analyses 07/12/22	5.25	225.00	1,181.25
Review testimony, depreciation study, workpapers, and review life and net salvage analyses 07/20/22	5.00	225.00	1,125.00
Review testimony, exhibits, and workpapers 07/22/22	4.75	225.00	1,068.75
Review testimony, depreciation study, workpapers, and review life and net salvage analyses 07/23/22	5.50	225.00	1,237.50
Review service life, net salvage, and reserve analyses, and review depreciation study and testimony 07/27/22	4.50	225.00	1,012.50

Task & Date	Hours	Rate	Amount
Review service life, net salvage, and reserve analyses, and review depreciation study and testimony 07/29/22	5.25	225.00	1,181.25
Review testimony, depreciation study, workpapers, and review life and net salvage analyses 07/30/22	5.00	225.00	1,125.00
Total Hours 39.75		Total	\$8,943.75
		Balance Due	\$8,943.75

**Resolve Utility Consulting PLLC**

101 Park Avenue
Suite 1125
Oklahoma City, Oklahoma 73102
(405) 249-1050

INVOICE**Bill To****Lawton Law Firm, P.C.**

12600 Hill Country Blvd.
Suite R275
Austin, TX 78738

Invoice#

INV-000620

Invoice Date

09/05/22

Project NameETI Rate Case, PUC
53719

Task & Date	Hours	Rate	Amount
Review service life, net salvage, and reserve analyses, and review depreciation study and testimony 08/02/22	5.50	225.00	1,237.50
Review testimony, depreciation study, workpapers, and review life and net salvage analyses 08/04/22	5.25	225.00	1,181.25
Review and organize actuarial data, and review salvage and reserve analyses and testimony 08/08/22	5.75	225.00	1,293.75
Review and organize actuarial data, and review salvage and reserve analyses and testimony 08/11/22	5.00	225.00	1,125.00
Review and draft discovery, review depreciation study and testimony 08/15/22	4.75	225.00	1,068.75
Review and organize actuarial data, and review salvage and reserve analyses and testimony 08/16/22	5.50	225.00	1,237.50

Task & Date	Hours	Rate	Amount
Review service life, net salvage, and reserve analyses, and review depreciation study and testimony 08/22/22	5.75	225.00	1,293.75
Review testimony, depreciation study, workpapers, and review life and net salvage analyses 08/25/22	5.25	225.00	1,181.25
Review service life, net salvage, and reserve analyses, and review depreciation study and testimony 08/27/22	2.25	225.00	506.25
Review and organize actuarial data, and review salvage and reserve analyses and testimony 08/30/22	5.50	225.00	1,237.50
Total Hours 50.50		Total	\$11,362.50
		Balance Due	\$11,362.50

**Resolve Utility Consulting PLLC**

101 Park Avenue
Suite 1125
Oklahoma City, Oklahoma 73102
(405) 249-1050

INVOICE

Bill To

Lawton Law Firm, P.C.

12600 Hill Country Blvd.

Suite R275

Austin, TX 78738

Invoice#

INV-000625

Invoice Date

10/04/22

Project Name

ETI Rate Case, PUC
53719

Task & Date	Hours	Rate	Amount
Review and organize actuarial data, and review salvage and reserve analyses and testimony 09/01/22	4.75	225.00	1,068.75
Review service life, net salvage, and reserve analyses, and review depreciation study and testimony 09/05/22	5.00	225.00	1,125.00
Review and organize actuarial data, and review salvage and reserve analyses and testimony 09/08/22	4.50	225.00	1,012.50
Review and organize actuarial data, and review salvage and reserve analyses and testimony 09/13/22	5.25	225.00	1,181.25
Review and organize actuarial data, and review salvage and reserve analyses and testimony 09/15/22	4.25	225.00	956.25
Review testimony, depreciation study, workpapers, and review life and net salvage analyses 09/16/22	4.00	225.00	900.00

Task & Date	Hours	Rate	Amount
Review and conduct remaining life and net salvage analyses 09/19/22	5.50	225.00	1,237.50
Review and revise depreciation calculations and confer with counsel 09/20/22	1.75	225.00	393.75
Review and conduct remaining life and net salvage analyses 09/26/22	3.75	225.00	843.75
Review and conduct remaining life and net salvage analyses 09/27/22	4.25	225.00	956.25
Review and conduct remaining life and net salvage analyses 09/29/22	3.50	225.00	787.50
Conduct and review depreciation calculations and confer with experts 09/30/22	4.50	225.00	1,012.50
Total Hours 51.00		Total	\$11,475.00
		Balance Due	\$11,475.00

SOAH DOCKET NO. 473-22-04394

PUC DOCKET NO. 53719

APPLICATION OF ENTERGY TEXAS, § BEFORE THE STATE OFFICE OF
INC. FOR AUTHORITY TO CHANGE § ADMINISTRATIVE HEARINGS
RATES §

RATE CASE EXPENSE DECLARATION OF MARK E. GARRETT

STATE OF OKLAHOMA §

§

COUNTY OF OKLAHOMA §

1. My name is Mark E. Garrett. I am over eighteen years of age and am not disqualified from making this declaration. I declare under penalty of perjury that the information in this declaration provided under Chapter 132 Texas Civil Practice and Remedies Code is true and correct.
2. I am President of Garrett Group Consulting, Inc. ("GGCI") My business address is 4028 Oakdale Farm Circle, Edmond OK 73013.
3. Garrett Group has been retained to provide expert analysis and testimony for certain Cities served by Entergy Texas, Inc. ("ETI") in this base rate proceeding filed by ETI at the Public Utility Commission of Texas, Docket No. 53719.
4. This declaration addresses the necessity for and reasonableness of GGCI's fee-related charges through September 30, 2022, and estimated charges through the end of these proceedings.
5. GGCI's actual fees through September 30, 2022, correspond to time spent reviewing and analyzing ETI's application, developing discovery requests, reviewing discovery responses, and preparing pre-filed written testimony. The hours charged are summarized in the following table and the statements for services are attached to this declaration.

GGCI's EXPENSES
JULY 1, 2022 THROUGH SEPTEMBER 30, 2022

CONSULTANTS	HOURLY RATE	HOURS	ACTUAL TOTAL
Mark Garrett	\$270	106	\$28,620
Edwin Farrar	\$175	42	\$7,350
Heather Garrett	\$200	43	\$8,600
Garry Garrett	\$125	18	\$2,250
Total Actual			<u>\$46,820</u>

6. My billing rate is \$270 per hour. This is my normal billing rate for this type of work in rate case proceedings. I am familiar with the hourly rates charged by other consultants to perform similar services. Given my qualifications and more than 30 years of utility rate regulatory experience, my billing rate is reasonable.
7. Assisting me in this proceeding are: (a) Edwin C. Farrar, a CPA with over 35 years of regulatory experience; (b) Heather A. Garrett an attorney/CPA with over 20 years of regulatory experience; and (c) Garry J. Garrett, a Research Analyst with over 20 years of regulatory experience. Each of these individuals work under my direction and supervision.
8. No GGCI personnel billed in excess of 12 hours on any given day to this case. No GGCI personnel incurred any airline, lodging, or meal expenses. No GGCI personnel charged for any luxury items. There are no instances of double billing for GGCI's services.
9. There will be additional fees and potentially expenses through the completion of the case. I will update this declaration prior to the close of the evidence. The services to be provided include the completion of discovery, completion of pre-filed direct testimony, reviewing the testimony of other intervenors, PUC staff, cross-rebuttal and rebuttal, discovery on other parties, preparation for the hearing, and appearance at the hearing. Based on my experience, I estimate an additional 178 hours, totaling \$48,180.00 in fees, will be required in the event the case does not settle.
10. Based on my experience relating to analysis of rate proceeding matters and the reasonableness of rate case expenses before the Public Utility Commission of Texas, I conclude that: (1) GGCI's hourly rates are reasonable; and (2) the \$95,000.00 total of actual and estimated fees in this case are both reasonable and necessary.

Further Declarant Says Not.
October 24, 2022



Mark E. Garrett

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

TELEPHONE (405) 203-5415

E-MAIL: MGARRETT@GARRETTGROUPLLC.COM

October 10, 2022

Mr. Daniel J. Lawton
The Lawton Law Firm
12600 Hill Country Blvd Ste R-275
Austin, TX 78738

RE: *Entergy Texas, Inc. - Docket No. 53719*

Our invoice for professional services for July - September 2022 in connection with the above-referenced case follows:

I. Professional Services:

A.	Mark Garrett, JD, CPA — <i>(Details in Attachment A)</i>	106.0	hours at \$270.00 per hour	\$28,620.00
B.	Edwin Farrar, CPA — <i>(Details in Attachment B)</i>	42.0	hours at \$175.00 per hour	\$7,350.00
C.	Heather Garrett, JD, CPA — <i>(Details in Attachment C)</i>	43.0	hours at \$200.00 per hour	\$8,600.00
D.	Garry J. Garrett <i>(Details in Attachment D)</i>	18.0	hours at \$125.00 per hour	\$2,250.00

II. Expenses:	<u>\$0.00</u>
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III. Total Invoice:	<u><u>\$46,820.00</u></u>
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We appreciate the opportunity to work with you on this case. Please call me if you should have any questions.

Sincerely,



Mark E. Garrett
Attachments

Attachment A
Mark Garrett

Consulting Tasks for
Entergy Texas, Inc. - Docket No. 53719
Billing Period: July - September 2022

Dates	Tasks	Hours
7/14/2022	Initial case analysis and review;	3.5
7/15/2022	Initial case analysis and review;	3.5
7/16/2022	Review testimony and exhibits;	3.0
7/23/2022	Review testimony and exhibits;	4.0
7/29/2022	Review testimony and exhibits;	2.0
8/1/2022	Work on discovery;	2.0
8/2/2022	Work on discovery;	2.5
8/3/2022	Review testimony; issue development;	2.0
8/4/2022	Review testimony; issue development;	1.5
8/5/2022	Review testimony; issue development;	2.0
8/8/2022	Work on discovery;	2.0
8/9/2022	Work on discovery;	2.0
8/13/2022	Work on discovery; Review testimony and exhibits;	2.5
8/14/2022	Work on discovery;	2.0
8/24/2022	Develop issues;	4.0
8/25/2022	Work on discovery;	2.5
8/26/2022	Develop issues;	2.0
8/29/2022	Develop issues;	2.0
8/30/2022	Develop issues;	3.0
8/31/2022	Review testimony and exhibits;	3.5
9/1/2022	Review testimony; perform analysis;	3.5
9/2/2022	Perform analysis;	1.5
9/5/2022	Outline issues for testimony;	3.0
9/6/2022	Review discovery;	2.5
9/7/2022	Review discovery;	2.0
9/8/2022	Review testimony and exhibits;	3.0
9/9/2022	Review testimony and exhibits;	3.5
9/10/2022	Review testimony and exhibits;	2.0
9/12/2022	Perform analysis;	2.0
9/14/2022	Perform analysis;	2.0
9/16/2022	Develop issues;	2.0
9/19/2022	Work on issue development;	1.5
9/20/2022	Work on issue development;	2.0
9/24/2022	Work on issue development;	3.0
9/25/2022	Work on issue development;	2.5
9/26/2022	Work on issue development;	3.5
9/27/2022	Outline testimony;	6.5
9/28/2022	Work on testimony;	3.0
9/29/2022	Work on testimony;	2.0
9/30/2022	Work on testimony;	3.5
	Total	106.0

Attachment B
Edwin Farrar

Consulting Tasks for
Entergy Texas, Inc. - Docket No. 53719
Billing Period: July - September 2022

Dates	Tasks	Hours
8/27/2022	Review exhibits, testimony and discovery responses;	4.0
8/28/2022	Review exhibits, testimony and discovery responses;	1.0
9/2/2022	Review exhibits and discovery responses;	3.0
9/18/2022	Review exhibits and discovery;	2.0
9/24/2022	Review exhibits and discovery responses;	4.0
9/25/2022	Review exhibits and discovery responses, perform analysis;	6.0
9/26/2022	Review exhibits, perform analysis;	5.0
9/27/2022	Review testimony, exhibits, and past orders, perform analysis;	4.0
• 9/28/2022	Review exhibits, perform analysis;	5.0
9/29/2022	Perform analysis;	3.0
9/30/2022	Review testimony, exhibits, and discovery, perform analysis;	5.0
	Total	42.0

Attachment C
Heather Garrett

Consulting Tasks for
Entergy Texas, Inc. - Docket No. 53719
Billing Period: July - September 2022

Dates	Tasks	Hours
7/26/2022	Review prior testimony and exhibits;	1.0
7/27/2022	Review Company testimony and exhibits;	2.0
7/28/2022	Read Company testimony and exhibits;	1.5
7/31/2022	Read Company testimony and exhibits;	1.0
8/2/2022	Review Company testimony, schedules, and workpapers;	2.0
8/3/2022	Review testimony, schedules and workpapers;	2.5
8/4/2022	Prepare data requests;	1.0
8/28/2022	Review Company testimony, schedules, and workpapers;	4.5
8/29/2022	Review Company testimony, schedules, and workpapers;	3.0
8/30/2022	Review responses to data requests;	2.0
8/31/2022	Outline issues;	2.0
9/4/2022	Review accelerated depreciation impact; draft testimony;	5.0
9/5/2022	Review accelerated depreciation impact; draft testimony;	4.5
9/6/2022	Work on testimony draft;	1.0
9/8/2022	Work on testimony draft;	2.5
9/9/2022	Work on testimony draft;	2.0
9/21/2022	Work on schedules;	1.0
9/22/2022	Work on schedules;	1.0
9/24/2022	Review data requests and responses to data requests;	1.0
9/26/2022	Prepare workpapers;	1.5
9/27/2022	Review data requests and responses to data requests;	1.0
	Total	43.0

Attachment D
Garry J. Garrett

Consulting Tasks for
Entergy Texas, Inc. - Docket No. 53719
Billing Period: July - September 2022

Dates	Tasks	Hours
7/12/2022	Review Application and testimony;	1.5
7/27/2022	Review Application and testimony;	2.5
8/18/2022	Work on discovery;	2.0
8/19/2022	Issue development;	2.0
8/26/2022	Work on discovery;	2.5
8/29/2022	Work on discovery;	2.0
9/7/2022	Work on discovery;	1.5
9/8/2022	Work on discovery;	2.5
9/9/2022	Work on discovery;	1.5
	Totals	18.0

SOAH DOCKET NO. 473-22-04394
PUC DOCKET NO. 53719

APPLICATION OF ENTERGY TEXAS, § BEFORE THE STATE OFFICE OF
INC. FOR AUTHORITY TO CHANGE § ADMINISTRATIVE HEARINGS
RATES §

RATE CASE EXPENSE DECLARATION OF KEVIN O'DONNELL

STATE OF NORTH CAROLINA §
§
COUNTY OF WAKE §

1. My name is Kevin O'Donnell. I am over eighteen years of age and am not disqualified from making this declaration. I declare under penalty of perjury that the information in this declaration provided under Chapter 132 Texas Civil Practice and Remedies Code is true and correct.
2. I am a financial analyst, with Nova Energy Consultants, Inc, where I serve as President. My business address is 1350-101 SE Maynard Rd., Cary, NC 27511.
3. Nova Energy Consultants, Inc. has been retained to provide expert analysis and testimony for certain Cities served by Entergy Texas, Inc. ("ETI") in this base rate proceeding filed by ETI at the Public Utility Commission of Texas, Docket No. 53719.
4. This declaration addresses the necessity for and reasonableness of Nova Energy Consultant's fee-related charges through September 30, 2022, and estimated charges through the end of these proceedings.
5. Nova Energy Consultants Inc's actual fees through September 30, 2022, correspond to time spent reviewing and analyzing ETI's application, developing discovery requests, reviewing discovery responses, and preparing pre-filed written testimony. The hours charged are summarized in the following table and the statements for services are attached to this declaration.

RATE CASE EXPENSE DECLARATION OF KEVIN O'DONNELL
JULY 1, 2022 THROUGH SEPTEMBER 30, 2022

<u>CONSULTANTS</u>	<u>HOURLY RATE</u>	<u>HOURS</u>	<u>ACTUAL TOTAL</u>
Kevin O'Donnell	\$235	34	\$7,990
Total Actual			\$7,990

6. My billing rate is \$235 per hour. This is my normal billing rate that I charge to all clients for this type of work in rate proceedings. I am familiar with the hourly rates charged by other consultants to perform similar services. Given that I have more than 37 years of utility rate regulatory experience, my billing rate is reasonable.

7. No Nova Energy Consultants, Inc. personnel billed in excess of 12 hours on any given day to this case. No Nova Energy Consultants, Inc. personnel incurred any airline, lodging, or meal expenses. No Nova Energy Consultants, Inc. personnel charged for any luxury items. There are no instances of double billing for Nova Energy Consultants, Inc.'s services.
8. There will be additional fees and potentially expenses through the completion of the case. I will update this declaration prior to the close of the evidence. The services to be provided include the completion of discovery, completion of pre-filed direct testimony, reviewing the testimony of other intervenors, PUC staff, cross-rebuttal and rebuttal, discovery on other parties, preparation for the hearing, and appearance at the hearing. Based on my experience, I estimate an additional 48 hours, totaling \$11,280 in fees, will be required in the event the case does not settle.
9. Based on my experience relating to analysis of rate proceeding matters and the reasonableness of rate case expenses before the Public Utility Commission of Texas, I conclude that: (1) Nova Energy Consultant's hourly rates are reasonable; and (2) the 82 actual and estimated hours in this case are both reasonable and necessary.

Further Declarant Says Not.

10-24-22
Date

Kevin O'Donnell
Kevin O'Donnell

Nova Energy Consultants, Inc.

1350 S.E. Maynard Rd., Suite 101
Cary, NC 27511

Invoice

DATE	INVOICE #
10/13/2022	2022069

Client Name
Law Office of Daniel J. Lawton 12600 Hill Country Blvd. Suite R-275 Austin, TX 78738

DUE DATE	PROJECT
11/30/2022	

HOURS	DESCRIPTION	RATE	AMOUNT
34	ETI Rate Case	235.00	7,990.00
Thank you for your business.		Total	\$7,990.00

Time Sheet for Kevin W. O'Donnell
ETI - Cities

Month	Day	Time	Work Done
July	20	7	review of case material
July	21	6.5	model prep
July	22	4.75	review of case material and cleaning up model
July	29	1.75	model update
Aug	8	1.75	model update
Aug	15	2	update model
Aug	22	1.75	ROE model update
Aug	29	1.75	Update model
Sept	5	1.75	ROE model
Sept	12	1.75	update ROE model
Sept	19	1.5	model update
Sept	26	1.75	model revision
Total Hours		34	
Rate		\$	235
Amt. Due		\$	7,990.00

SOAH DOCKET NO. 473-22-04394
PUC DOCKET NO. 53719

APPLICATION OF ENTERGY TEXAS, § BEFORE THE STATE OFFICE OF
INC. FOR AUTHORITY TO CHANGE § ADMINISTRATIVE HEARINGS
RATES §

RATE CASE EXPENSE DECLARATION OF KARL J. NALEPA

STATE OF TEXAS §
§
COUNTY OF TRAVIS §

1. My name is Karl J. Nalepa. I am over eighteen years of age and am not disqualified from making this declaration. I declare under penalty of perjury that the information in this declaration provided under Chapter 132 Texas Civil Practice and Remedies Code is true and correct.
2. I am a partner in, and President of ReSolved Energy Consulting, LLC ("REC"). My business address is 11044 Research Blvd., Suite A-420, Austin, Texas 78759.
3. REC has been retained to provide expert analysis and testimony for certain Cities served by Entergy Texas, Inc. ("ETI") in this base rate proceeding filed by ETI at the Public Utility Commission of Texas, Docket No. 53719.
4. This declaration addresses the necessity for and reasonableness of REC's fee-related charges through September 30, 2022, and estimated charges through the end of these proceedings.
5. REC's actual fees through September 30, 2022, correspond to time spent reviewing and analyzing ETI's application, developing discovery requests, reviewing discovery responses, and preparing pre-filed written testimony. The hours charged are summarized in the following table and the statements for services are attached to this declaration.

REC's EXPENSES
JULY 1, 2022 THROUGH SEPTEMBER 30, 2022

<u>CONSULTANTS</u>	<u>HOURLY RATE</u>	<u>HOURS</u>	<u>ACTUAL TOTAL</u>
Karl J. Nalepa	\$275	21.5	\$5,912.50
Erin Cromleigh	\$185	18.4	\$3,404.0
Total Actual		39.9	\$9,316.50

6. My billing rate is \$275 per hour. This is my normal billing rate that I charge to all clients for this type of work in rate proceedings. I am familiar with the hourly rates charged by other consultants to perform similar services. Given that I have more than 40 years of utility rate regulatory experience, my billing rate is reasonable.

7. Assisting me on this proceeding is Erin Cromleigh. Ms. Cromleigh is an REC Consultant and has over 15 years of regulatory experience. Her billing rate is \$185 per hour. Ms. Cromleigh works under my direction and supervision.
8. No REC personnel billed in excess of 12 hours on any given day to this case. No REC personnel incurred any airline, lodging, or meal expenses. No REC personnel charged for any luxury items. There are no instances of double billing for REC's services.
9. There will be additional fees and potentially expenses through the completion of the case. I will update this declaration prior to the close of the evidence. The services to be provided include the completion of discovery, completion of pre-filed direct testimony, reviewing the testimony of other intervenors, PUC staff, cross-rebuttal and rebuttal, discovery on other parties, preparation for the hearing, and appearance at the hearing. Based on my experience, I estimate an additional 50 hours, totaling \$11,500 in fees, will be required in the event the case does not settle.
10. Based on my experience relating to analysis of rate proceeding matters and the reasonableness of rate case expenses before the Public Utility Commission of Texas, I conclude that: (1) REC's hourly rates are reasonable; and (2) the 89.9 actual and estimated hours in this case are both reasonable and necessary.

Further Declarant Says Not.

Dated: October 18,2022


KARL J. NALEPA

ReSolved Energy Consulting, LLC

11044 Research Blvd, A-420
Austin, TX 78759

Invoice

DATE	INVOICE NUMBER
8/8/2022	5070

BILL TO

The Lawton Law Firm
Dan Lawton
12600 Hill Country Blvd., Ste R-275
Austin, Tx 78738

PROJECT

LLF ETI 22 RC 53719

DESCRIPTION	HOURS	RATE	AMOUNT
Consulting (Nalepa)	8	275.00	2,200.00
Consulting (Cromleigh)	10.5	185.00	1,942.50
Total Labor			4,142.50
Work Completed thru - July 31, 2022	TOTAL DUE		\$4,142.50

Monthly Recap

Karl Nalepa

Date	Task	Hours
July 6, 2022	Review filing.	2.20
July 7, 2022	Emails with M. Garrett regarding case issues.	0.50
July 8, 2022	Review filing.	1.30
July 12, 2022	Work on analysis.	1.50
July 13, 2022	Work on analysis. Call with D. Lawton regarding recovery of retired meters.	1.20
July 22, 2022	Review cost of service model and emails with M. Mayhall Vandervoort regarding a functioning model.	0.30
July 25, 2022	Work on analysis.	1.00

8.00

Monthly Recap

Erin Cromleigh

Date	Task	Hours
July 7, 2022	Review application.	2.20
July 8, 2022	Review application.	3.30
July 13, 2022	Review rate model.	2.50
July 14, 2022	Review rate model.	1.50
July 22, 2022	Work on cost of service analysis.	1.00
		10.50

ReSolved Energy Consulting, LLC

11044 Research Blvd, A-420
Austin, TX 78759

Invoice

DATE	INVOICE NUMBER
9/6/2022	5091

BILL TO

The Lawton Law Firm
Dan Lawton
12600 Hill Country Blvd., Ste R-275
Austin, Tx 78738

PROJECT

LLF ETI 22 RC 53719

DESCRIPTION	HOURS	RATE	AMOUNT
Consulting (Nalepa)	4.5	275.00	1,237.50
Consulting (Cromleigh)	7.1	185.00	1,313.50
Total Labor			2,551.00
Work Completed thru - August 31, 2022	TOTAL DUE		\$2,551.00

Monthly Recap

Karl Nalepa

Date	Task	Hours
August 11, 2022	Review responses to discovery.	0.50
August 12, 2022	Work on analysis.	1.50
August 24, 2022	Review responses to discovery.	0.50
August 26, 2022	Work on analysis and discovery.	2.00

4.50

Monthly Recap

Erin Cromleigh

Date	Task	Hours
<i>August 1, 2022</i>	Review COSS model and instructions.	2.00
<i>August 15, 2022</i>	Review application and work on analysis.	2.40
<i>August 16, 2022</i>	Review application and work on analysis.	1.20
<i>August 17, 2022</i>	Review application and work on discovery.	1.50

7.10

ReSolved Energy Consulting, LLC

11044 Research Blvd, A-420
Austin, TX 78759

Invoice

DATE	INVOICE NUMBER
10/5/2022	5110

BILL TO

The Lawton Law Firm
Dan Lawton
12600 Hill Country Blvd., Ste R-275
Austin, Tx 78738

PROJECT

LLF ETI 22 RC 53719

DESCRIPTION	HOURS	RATE	AMOUNT
Consulting (Nalepa)	9	275.00	2,475.00
Consulting (Cromleigh)	0.8	185.00	148.00
Total Labor			2,623.00
Work Completed thru - September 30, 2022	TOTAL DUE		\$2,623.00

Monthly Recap

Karl Nalepa

Date	Task	Hours
September 7, 2022	Review responses to discovery. Work on analysis.	1.20
September 8, 2022	Review responses to discovery. Call with M. Mayhall Vandervoort to discuss case issues.	0.70
September 12, 2022	Call with D. Lawton to discuss case issues.	0.30
September 13, 2022	Work on analysis.	1.00
September 15, 2022	Review responses to discovery. Work on analysis.	0.80
September 19, 2022	Review errata.	0.30
September 23, 2022	Review responses to discovery. Work on additional discovery.	0.70
September 28, 2022	Work on analysis and prepare discovery.	1.00
September 29, 2022	Work on analysis and prepare discovery.	1.30
September 30, 2022	Complete discovery and send to M. Mayhall Vandervoort for review. Review confidential workpapers. Emails with consultants regarding recommended adjustments.	1.70

9.00

Monthly Recap

Erin Cromleigh

Date	Task	Hours
September 12, 2022	Set-up model for cities' adjustments.	0.80
		0.80

**REPRESENTATIVE
HOURLY RATES CHARGED IN RECENT RATE CASES
ATTORNEYS**

PUC Docket 53719
Schedule NJG-3
Page 1 of 2
October 26, 2022

Public Utility Commission of Texas				
<u>Attorney</u>	<u>Firm</u>	<u>Docket</u>	<u>Rate (\$) per hour</u>	<u>Source:</u>
1 Lino Mendiola	Eversheds Sutherland	53719	\$710	Supplemental Testimony of M. Griffiths
2 William Coe	Duggins Wren	53719	\$435	Supplemental Testimony of M. Griffiths
3 Scott R. Olson	Duggins Wren	53719	\$330	Supplemental Testimony of M. Griffiths
4 Alfred R. Herrera	Herrera Law & Associates	53601	\$485	Docket 53601 Affidavit of Alfred Herrera
5 Thomas Brocato	Lloyd Gosselink	53431	\$425	Affidavit of Jaime Mauldin
6 Jager Smith	Jager Smith	53719	\$330	Supplemental Testimony of M. Griffiths
7 Kathy Lichtenberg	Taggart Morton	53719	\$305	Supplemental Testimony of M. Griffiths
8 M. Griffiths	Jackson Walker	53719	\$720	Supplemental Testimony of M. Griffiths

CONSULTANTS/WITNESSES

Public Utility Commission of Texas					
<u>Firm</u>	<u>Consultant</u>	<u>Area</u>	<u>Docket</u>	<u>Rate (\$) per hour</u>	<u>Source:</u>
Alliance	Watson	Depreciation	53719	295	Supplemental Testimony of M. Griffiths
Brattle Group	Bulkley	Rate of Return	53719	625	Direct Testimony of M. Griffiths
Expert Powerhouse	Joyce	CWC	53719	290	Direct Testimony of M. Griffiths
Lewis and Ellis	Wilson	Self Insurance Reser	53719	490	Direct Testimony of M. Griffiths
Miller & Chevalier	James Warren	TCJA	53719	930	Testimony of Stephen F. Morris-48439
Osprey	Totten	Regulatory Policy	53719	350	Direct Testimony of M. Griffiths