

utility's overall revenue requirement.

129. **Oklahoma Natural Gas Company, 2012 (Cause No. PUD 2012-029)** – Participated as an expert witness on behalf of the OIEC before the OCC in ONG's Performance Based Rate ("PBR") application seeking Commission approval of a requested rate increase based upon formula results for 2011.
130. **University of Oklahoma, 2012** – Assisted the University of Oklahoma with an audit of the costs associated with its six utility operations and its contract with the Corix Group to provide utility services to the university.
131. **Oklahoma Gas and Electric Company, 2012 (Cause No. PUD 2011-186)** – Participated as an expert witness on behalf of the OIEC before the OCC in OG&E's application seeking Commission approval of a special contract with Oklahoma State University and a wind energy purchase agreement in connection therewith.
132. **Empire Electric Company, 2011, (Cause No. PUD 11-082)** – Participated as an expert witness on behalf of Enbridge before the OCC in Empire's rate case to provided testimony in both the revenue requirement and rate design phases of the proceedings to establish prospective cost-of-service based rates for the power company.
133. **Nevada Power Company, 2011, (Docket No. 11-04010)** - Participated as an expert witness on behalf of the Southern Nevada Hotel Group ("SNHG") before the Nevada PUC. Sponsored written and oral testimony to address proposed changes to the Company's customer deposit rules.
134. **Nevada Power Company, 2011, (Docket No. 11-06006)** - Participated as an expert witness on behalf of the Southern Nevada Hotel Group before the Nevada PUC. Sponsored written and oral testimony in both the revenue requirement phase and the rate design phase of the proceedings to establish prospective cost-of-service based rates for the power company.
135. **Public Service Company of Oklahoma, 2011 (Cause No. PUD 2011-106)** – Participated as an expert witness on behalf of the OIEC before the OCC in PSO's application seeking rider recovery of third party SPP transmission costs and fees.
136. **Oklahoma Gas and Electric Company, 2011 (Cause No. PUD 2011-087)** – Participated as an expert witness on behalf of OIEC before the OCC in OG&E's rate case to provided testimony in both the revenue requirement and rate design phases of the proceedings to establish prospective cost-of-service based rates for the power company.
137. **Oklahoma Gas & Electric Company, 2011 (Docket No. 10-109-U)** – Participated as an expert witness on behalf of Gerdau Macsteel before the Arkansas Public Service Commission in OG&E's application to recover Smart Grid costs to make recommendations regarding the allocation of the Smart Grid costs.
138. **Oklahoma Gas & Electric Company, 2011 (Cause No. PUD 2011-027)** – Participated as an expert witness on behalf of the OIEC before the OCC in OG&E's application seeking to include retiree medical expense in the Company's pension tracker mechanism.
139. **Public Service Company of Oklahoma, 2011 (Cause No. PUD 2010-50)** – Participated as an expert witness on behalf of OIEC before the Oklahoma Corporation Commission in AEP/PSO's application to recover ice storm O&M expenses through a regulatory asset/rider mechanism to address tax impact

and return issues in the proposed rider.

140. **Public Service Company of Colorado, 2011 (Docket No. 10AL-908E)** – Participated as an expert witness on behalf of the Colorado Retail Council (“CRC”) before the Colorado Public Utilities Commission providing written and live testimony to address PSCo’s proposed Environmental Tariff.
141. **Oklahoma Gas & Electric Company, 2011 (Docket No. 10-067-U)** – Participated as an expert witness on behalf of the Northwest Arkansas Industrial Energy Consumers (“NWIEC”)<sup>7</sup> before the Arkansas Public Service Commission in OG&E’s general rate case application to provide testimony on various revenue requirement, cost of service and rate design issues.
142. **Oklahoma Gas & Electric Company, 2010 (Cause No. PUD 2010-146)** – Participated as an expert witness on behalf of the OIEC before the OCC in OG&E’s application seeking rider recovery of third party SPP transmission costs and SPP administration fees.
143. **Massachusetts Electric Co. & Nantucket Electric Co. d/b/a National Grid, 2010 (Docket No. DPU 10-54)** – Participated as an expert witness providing both written and live testimony before the Massachusetts Department of Public Utilities on behalf of the Associated Industries of Massachusetts (“AIM”) to address the Company’s proposed participation in the 438MW Cape Wind project in Nantucket Sound.
144. **Public Service Company of Oklahoma, 2010 (Cause No. PUD 2010-50)** – Participated as an expert witness on behalf of the OIEC before the OCC in AEP/PSO’s general rate case application to provide testimony on various cost-of-service issues and on the utility’s overall revenue requirement and rate design proposals.
145. **Texas-New Mexico Power Co., 2010 (Docket 38480)** – Participated as an expert witness on behalf of the Alliance of Texas Municipalities (“ATM”) before the Texas PUC in TMNP’s general rate case application to address various revenue requirement and rate design issues to establish prospective cost-of-service based rates.
146. **Southwestern Public Service Co., 2010 (PUCT Docket No. 38147)** – Participated as an expert witness on behalf of the Alliance of Xcel Municipalities (“AXM”) in the SPS general rate case application to provide testimony before the Texas Public Utility Commission regarding rate base and operating expense issues and sponsor the AXM Accounting Exhibits.
147. **Oklahoma Gas & Electric Company, 2010 (Cause No. PUD 2010-37)** – Participated as an expert witness on behalf of OIEC before the OCC to address the preapproval and ratemaking treatment of OG&E’s 220MW self-build wind project.
148. **Oklahoma Gas & Electric Company, 2010 (Cause No. PUD 2010-29)** – Participated as an expert witness on behalf of the OIEC before the OCC in OG&E’s application seeking pre-approval of deployment of smart-grid technology and rider-recovery of the associated costs. Sponsored written testimony to address smart-grid deployment and time-differentiated fuel rates.
149. **Public Service Company of Oklahoma, 2010 (Cause No. PUD 2010-01)** – Participated as an expert witness on behalf of the OIEC before the OCC in the Company’s proposed Green Energy Choice Tariff. Sponsored testimony to address the pricing and ratemaking treatment of the Company’s proposed wind subscription tariff.

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<sup>7</sup>NWIEC is an association of industrial manufacturing facilities in northwest Arkansas.

150. **Nevada Power Company, 2010 (Docket No. 10-02009)** – Participated as an expert witness on behalf of the Southern Nevada Hotel Group (“SNHG”) before the Nevada PUC to provide testimony in NPC’s Internal Resource Plan to address the ratemaking treatment of the proposed ON Line transmission line.
151. **Entergy Texas Inc., 2010 (PUC Docket No. 37744)** – Participated as an expert witness on behalf of the Cities in ETI’s general rate case to provide testimony on various cost of service issues and on the utility’s overall revenue requirement.
152. **El Paso Electric Company, 2010 (PUC Docket No. 37690)** – Participated as an expert witness on behalf of the City of El Paso in the EPI general rate case to provide testimony on various cost of service issues and on the utility’s overall revenue requirement.
153. **Public Service Company of Oklahoma, 2009 (Cause No. 09-196)** – Participated as an expert witness on behalf of the OIEC before the OCC in PSO’s application for approval of DSM programs and cost recovery. Sponsored testimony to address program costs, lost revenue recovery, cost allocations and incentives.
154. **Oklahoma Gas and Electric Company, 2009 (Cause No. PUD 09-230 and 09-231)** – Participated as an expert witness on behalf of OIEC before the OCC in OG&E’s application to add wind resources from two purchased power contracts. Sponsored written testimony to address the proper ratemaking treatment of the contract costs and the renewable energy certificates.
155. **Oklahoma Gas and Electric Company, 2009 (Cause No. PUD 08-398)** – Participated as an expert witness on behalf of OIEC before the OCC in OG&E’s rate case. Provided testimony in both the revenue requirement and rate design phases of the proceedings to establish prospective cost-of-service based rates for the power company.
156. **Nevada Power Company, 2009, (Docket No. 08-12002)** - Participated as an expert witness on behalf of the Southern Nevada Hotel Group before the Nevada PUC. Sponsored written and oral testimony in both the revenue requirement phase and the rate design phase of the proceedings to establish prospective cost-of-service based rates for the power company.
157. **Public Service Company of Oklahoma, 2009 (Cause No. 09-031)** – Participated as an expert witness on behalf of OIEC before the OCC in PSO’s application to add wind resources from two purchased power contracts. Sponsored written testimony to address the proper ratemaking treatment of the contract costs and the renewable energy certificates.
158. **Oklahoma Natural Gas Co., 2009 (Cause No. PUD 08-348)** – Participated as an expert witness on witness on behalf of the OIEC before the OCC in ONG’s application to establish a Performance Based Rate tariff. Sponsored both written and oral testimony to address the merits of the utility’s proposed PBR.
159. **Rocky Mountain Power, 2009 (Docket No. 08-035-38)** – Participated as an expert witness on behalf of the Division of Public Utilities (Staff) in PacifiCorp’s general rate case to provide testimony on various revenue requirement issues.
160. **Texas-New Mexico Power Co., 2008 (Docket 36025)** – Participated as an expert witness on behalf of the Alliance of Texas Municipalities (“ATM”) before the Texas PUC in TMNP’s general rate case application to address various revenue requirement and rate design issues to establish prospective

cost-of-service based rates.

161. **Public Service Company of Oklahoma, 2008 (Cause No. 08-144)** – Participated as an expert witness on behalf of the OIEC before the OCC in PSO’s general rate case application to address revenue requirement and rate design issues to establish prospective cost-of-service based rates.
162. **Public Service Company of Oklahoma, 2008 (Cause No. 08-150)** – Participated as an expert witness on behalf of the OIEC before the OCC to address PSO’s calculation of its Fuel Clause Adjustment for 2008.
163. **Oklahoma Gas and Electric Company, 2008 (Cause No. PUD 08-059)** – Participated as an expert witness on behalf of the OIEC before the OCC in OG&E’s application seeking authorization of its Demand Side Management (“DSM”) programs and the establishment of a DSM Rider to recover program costs, lost revenues and utility incentives.
164. **Entergy Gulf States, 2008 (PUC Docket No. 34800, SOAH Docket No. 473-08-0334)** – Participated as an expert witness on behalf of the Cities in EGSI’s general rate case to provide testimony on various cost of service issues and on the utility’s overall revenue requirement.
165. **Public Service Company of Oklahoma, 2008 (Cause No. 07-465)** – Participated as an expert witness on behalf of the OIEC before the OCC in PSO’s application to recover the pre-construction costs of the cancelled Red Rock coal generation facility.
166. **Oklahoma Gas and Electric Company, 2008 (Cause No. 07-447)** – Participated as an expert witness on behalf of the OIEC before the OCC in OG&E’s application seeking authorization to recover the pre-construction costs of the cancelled Red Rock coal generation facility using proceeds from sales of excess SO<sub>2</sub> allowances.
167. **Rocky Mountain Power, 2008 (Docket No. 07-035-93)** – Participated as an expert witness on behalf of Division of Public Utilities (Staff) in PacifiCorp’s general rate case to provide testimony on various revenue requirement issues.
168. **Public Service Company of Oklahoma, 2008 (Cause No. PUD 07-449)** – Participated as an expert witness on behalf of the OIEC before the OCC in PSO’s application seeking authorization of its Demand Side Management (“DSM”) programs and the establishment of a DSM Rider to recover program costs, lost revenues and utility incentives.
169. **Public Service Company of Oklahoma, 2008 (Cause No. PUD 07-397)** – Participated as an expert witness on behalf of OIEC before the OCC in PSO’s application seeking authorization to defer storm damage costs in a regulatory asset account and to recover the costs using the proceeds from sales of excess SO<sub>2</sub> allowances.
170. **Oklahoma Gas & Electric Co., 2007 (Cause No. PUD 07-012)** – Participated as an expert witness on behalf of OIEC before the OCC in OG&E’s application seeking pre-approval to construct the Red Rock coal plant to address the Company’s proposed rider recovery mechanism.
171. **Oklahoma Natural Gas Co., 2007 (Cause No. PUD 07-335)** – Participated as an expert witness on behalf of the OIEC before the OCC in ONG’s application proposing alternative cost recovery for the Company’s ongoing capital expenditures through the proposed Capital Investment Mechanism Rider (“CIM Rider”). Sponsored testimony to address ONG’s proposal.

172. **Public Service Company of Oklahoma, 2007 (Cause No. PUD 06-030)** – Participated as an expert witness on behalf of the OIEC before the OCC in PSO’s application seeking a used and useful determination for its planned addition of the Red Rock coal plant to address the Company’s use of debt equivalency in the competitive bidding process for new resources.
173. **Public Service Company of Oklahoma, 2006 (Cause No. PUD 06-285)** – Participated as an expert witness on behalf of the OIEC before the OCC in PSO’s general rate case application to address various revenue requirement and rate design issues to establish prospective cost-of-service based rates.
174. **Nevada Power Company, 2007, (Docket No. 07-01022)** - Participated as an expert witness on behalf of the MGM MIRAGE before the Nevada PUC in Nevada Power Company’s deferred energy docket to determine the level of prudent company expenditures for fuel and purchased power.
175. **Nevada Power Company, 2006, (Docket No. 06-11022)** - Participated as an expert witness on behalf of the MGM MIRAGE properties before the Nevada PUC. Sponsored written and oral testimony in both the revenue requirement phase and the rate design phase of the proceedings to establish prospective cost-of-service based rates for the power company.
176. **Southwestern Public Service Co., 2006 (PUCT Docket No. 37766)** – Participated as an expert witness on behalf of the Alliance of Xcel Municipalities (“AXM”) in the SPS general rate case application. Provided testimony before the Texas Public Utility Commission regarding rate base and operating expense issues and sponsored the Accounting Exhibits on behalf of AXM.
177. **Atmos Energy Corp., Mid-Tex Division, 2006 (Texas GUD 9676)** – Participated as an expert witness in the Atmos Mid-Tex general rate case application on behalf of the Atmos Texas Municipalities (“ATM”). Provided written and oral testimony before the Railroad Commission of Texas regarding the revenue requirements of Mid-Tex including various rate base, operating expense, depreciation and tax issues. Sponsored the Accounting Exhibits for ATM.
178. **Nevada Power Company, 2006 (Docket No. 06-06007)** – Participated as an expert witness on behalf of the MGM MIRAGE in the Sinatra Substation Electric Line Extension and Service Contract case. Provided both written and oral testimony before the Nevada Public Utility Commission to provide the Commission with information as to why the application is consistent with the line extension requirements of Rule 9 and why the cost recovery proposals set forth in the application provide a least cost approach to adding necessary new capacity in the Las Vegas strip area.
179. **Public Service Co. of Oklahoma, 2006 (Cause No. PUD 05-00516)** - Participated as an expert witness on behalf of the OIEC to review PSO’s application for a “used and useful” determination of its proposed peaking facility.
180. **Oklahoma Gas and Electric Co., 2006 (Cause No. PUD 06-00041)** – Participated as an expert witness on behalf of the OIEC in OG&E’s application to propose an incentive sharing mechanism for SO<sub>2</sub> allowance proceeds.
181. **Chermac Energy Corporation, 2006 (Cause No. PUD 05-00059 and 05-00177)** – Participated as an expert witness on behalf of the OIEC in Chermac’s PURPA application. Sponsored written responsive and rebuttal testimony to address various rate design issues arising under the application.
182. **Oklahoma Gas and Electric Co., 2006 (Cause No. PUD 05-00140)** – Participated as an expert witness on behalf of the OIEC in OG&E’s 2003 and 2004 Fuel Clause reviews. Sponsored written

testimony to address the purchasing practices of the Company, its transactions with affiliates, and the prices paid for natural gas, coal and purchased power.

183. **Nevada Power Company, 2006, (Docket No. 06-01016)** - Participated as an expert witness on behalf of the MGM MIRAGE properties before the Nevada PUC. Sponsored written testimony in NPC's deferred energy docket to determine the level of prudent company expenditures for fuel and purchased power.
184. **Oklahoma Gas and Electric Co., 2005 (Cause No. PUD 05-151)** – Participated as an expert witness on behalf of the OIEC in OG&E's general rate case application. Sponsored both written and oral testimony before the OCC to address various revenue requirement and rate design issues for the purpose of setting prospective cost-of-service based rates.
185. **Oklahoma Natural Gas Co., 2005 (Cause No. PUD 04-610)** – Participated as an expert witness on behalf of the Attorney General of Oklahoma. Sponsored written and oral testimony to address numerous rate base, operating expense and depreciation issues for the purpose of setting prospective cost-of-service based rates.
186. **CenterPoint Energy Arkla, 2004 (Cause No. PUD 04-0187)** – Participated as an expert witness on behalf of the Attorney General of Oklahoma: Sponsored written testimony to provide the OCC with analysis from an accounting and ratemaking perspective of the Co.'s proposed change in depreciation rates from an Average Life Group to an Equal Life Group methodology. Addressed the Co.'s proposed increase in depreciation rates associated with increased negative salvage value calculations.
187. **Public Service Co. of Oklahoma, 2004 (Cause No. PUD 02-0754)** – Participated as an expert witness on behalf of the OIEC. Sponsored written testimony (1) making adjustments to PSO's requested recovery of an ICR programming error, (2) correcting errors in the allocation of trading margins on off-system sales of electricity from AEP East to West and among the AEP West utilities and (3) recommending an annual rather than a quarterly change in the FAC rates.
188. **PowerSmith Cogeneration Project, 2004 (Cause No. PUD 03-0564)** - Participated as an expert witness on behalf of the OIEC to provide the OCC with direction in setting an avoided cost for the PowerSmith Cogeneration project under PURPA requirements. Provided both written and oral testimony on the provisions of the proposed contract under PURPA:
189. **Electric Utility Rules for Affiliate Transactions, 2004 (Cause No. RM 03-0003)** – Participated as a consultant on behalf of the OIEC to draft comments to assist the OCC in developing rules for affiliate transactions. Assisted in drafting the proposed rules. Successful in having the Lower of Cost or Market rule adopted for affiliate transactions in Oklahoma.
190. **Nevada Power Company, 2003, (Docket No. 03-10001)** - Participated as an expert witness on behalf of the MGM MIRAGE properties before the Nevada PUC. Sponsored written and oral testimony in both the revenue requirement phase and the rate design phase of the proceedings to establish prospective cost-of-service based rates for the power company.
191. **Nevada Power Company, 2003, (Docket No. 03-11019)** - Participated as an expert witness on behalf of the MGM MIRAGE before the Nevada PUC in Nevada Power Company's deferred energy docket to determine the level of prudent company expenditures for fuel and purchased power.
192. **Public Service Company of Oklahoma, 2003 (Cause No. PUD 03-0076)** – Participated as an expert witness on behalf of the OIEC before the OCC in PSO's general rate case application to address

various revenue requirement and rate design issues to establish prospective cost-of-service based rates.

193. **Oklahoma Gas & Electric Co., 2003 (Cause No. PUD 03-0226)** – Participated as an expert witness on behalf of the OIEC. Provided both written and oral testimony before the OCC to determine the appropriate level to include in rates for natural gas transportation and storage services acquired from an affiliated company.
194. **Nevada Power Company, 2003 (Docket No. 02-5003-5007)** - Participated as an expert witness on behalf of the MGM Mirage before the Nevada PUC. Sponsored written and oral testimony to calculate the appropriate exit fee in MGM Mirage's 661 Application to leave the system.
195. **McCarthy Family Farms, 2003** – Participated as a consultant to assist McCarthy Family Farms in converting a biomass and biosolids composting process into a renewable energy power producing business in California.
196. **Bice v. Petro Hunt, 2003 (ND, Supreme Court No. 20030306)** - Participated as an expert witness in a class certification proceeding to provide cost-of-service calculations for royalty valuation deductions for natural gas gathering, dehydration, compression, treatment and processing fees in North Dakota.
197. **Nevada Power Company, 2003 (Docket No. 03-11019)** - Participated as a consulting expert on behalf of the MGM Mirage before the Nevada PUC in Nevada Power Company's deferred energy docket to determine the level of prudent company expenditures for fuel and purchased power. Provided written and oral testimony on the reasonableness of the cost allocations to the utility's various customer classes.
198. **Wind River Reservation, 2003 (Fed. Claims Ct. No. 458-79L, 459-79L)** – Participated as a consulting expert on behalf of the Shoshone and Arapaho Tribes to provide cost-of-service calculations for royalty valuation deductions for gathering, dehydration, treatment and compression of natural gas and the reasonableness of deductions for gas transportation.
199. **Oklahoma Gas & Electric Co., 2002 (Cause No. PUD 01-0455)** – Participated as an expert witness on behalf of the OIEC before the OCC. Sponsored written and oral testimony on numerous revenue requirement issues including rate base, operating expense and rate design issues to establish prospective cost-of-service based rates.
200. **Nevada Power Company, 2002 (Docket No. 02-11021)** - Participated as an expert witness on behalf of the MGM Mirage before the Nevada PUC in Nevada Power Company's deferred energy docket to determine the level of prudent company expenditures for fuel and purchased power and to make recommendations with respect to rate design.
201. **Nevada Power Company, 2002 (Docket No. 01-11029)** - Participated as a consulting expert on behalf of the MGM Mirage before the Nevada PUC in Nevada Power Company's deferred energy docket to determine the level of prudent company expenditures for fuel and purchased power included in the Company's \$928 million deferred energy balances.
202. **Nevada Power Company, 2002 (Docket No. 01-10001)** - Participated as an expert witness on behalf of the MGM Mirage before the Nevada PUC. Sponsored written and oral testimony in both the revenue requirement phase and the rate design phase of the proceedings to establish prospective cost-of-service based rates for the power company.

203. **Chesapeake v. Kinder Morgan, 2001 (CIV-00-397L)** - Participated as an expert witness on behalf of Chesapeake Energy in a gas gathering dispute. Sponsored testimony to calculate and support a reasonable rate on the gas gathering system. Performed necessary calculations to determine appropriate levels of operating expense, depreciation and cost of capital to include in a reasonable gathering charge and developed an appropriate rate design to recover these costs.
204. **Southern Union Gas Company, 2001** - Participated as a consultant to the City of El Paso in its review of SUG's gas purchasing practices, gas storage position, and potential use of financial hedging instruments and ratemaking incentives to devise strategies to help shelter customers from the risk of high commodity price spikes during the winter months.
205. **Nevada Power Company, 2001** - Participated as an expert witness on behalf of the MGM-Mirage, Park Place and Mandalay Bay Group before the Nevada Public Utility Commission to review NPC's Comprehensive Energy Plan (CEP) for the State of Nevada and make recommendations regarding the appropriate level of additional costs to include in rates for the Company's prospective power costs associated with natural gas and gas transportation, coal and coal transportation and purchased power.
206. **Bridenstine v. Kaiser-Francis Oil Co. et al., 2001 (CJ-95-54)** - Participated as an expert witness on behalf of royalty owner plaintiffs in a valuation dispute regarding gathering, dehydration, metering, compression, and marketing costs. Provided cost-of-service calculations to determine the reasonableness of the gathering rate charged to the royalty interest. Also provided calculations as to the average price available in the field based upon a study of royalty payments received on other wells in the area.
207. **Klatt v. Hunt et al., 2000 (ND)** - Participated as an expert witness and filed report in United States District Court for the District of North Dakota in a natural gas gathering contract dispute to calculate charges and allocations for processing, sour gas compression, treatment, overhead, depreciation expense, use of residue gas, purchase price allocations, and risk capital.
208. **Oklahoma Gas and Electric Co., 2000 (Cause No. PUD 00-0020)** - Participated as an expert witness on behalf of the OIEC before the OCC. Sponsored testimony on OG&E's proposed Generation Efficiency Performance Rider (GEPR). Provided a list of criteria with which to measure a utility's proposal for alternative ratemaking. Recommended modifications to the Company's proposed GEPR to bring it within the boundaries of an acceptable alternative ratemaking formula.
209. **Oklahoma Gas and Electric Co., 1999** - Participated as an expert witness on behalf of the OIEC before the OCC. Sponsored testimony on OG&E's proposed Performance Based Ratemaking (PBR) proposal including analysis of the Company's regulated return on equity, fluctuations in the capital investment and operating expense accounts of the Company and the impact that various rate base, operating expense and cost of capital adjustments would have on the Company's proposal.
210. **Nevada Power Company, 1999 (Docket No. 99-7035)** - Participated as an expert witness on behalf of the Mirage, Park Place and Mandalay Bay Group before the Nevada PUC. Sponsored written and oral testimony addressing the appropriate ratemaking treatment of the Company's deferred energy balances, prospective power costs for natural gas, coal and purchased power and deferred capacity payments for purchased power.
211. **Nevada Power Company, 1999 (Docket No. 99-4005)** - Participated as an expert witness on behalf of the Mirage, Park Place and Mandalay Bay Group before the Nevada PUC. Sponsored written and oral testimony to unbundle the utility services of the NPC and to establish the appropriate cost-of-



service allocations and rate design for the utility in Nevada's new competitive electric utility industry.

212. **Nevada Power Company, 1999 (Docket No. 99-4005)** - Participated as an expert witness on behalf of the Mirage, Park Place and Mandalay Bay Group before the Nevada PUC. Sponsored written and oral testimony to establish the cost-of-service revenue requirement of the Company.
213. **Nevada Power/Sierra Pacific Merger, 1998 (Docket No. 98-7023)** - Participated as an expert witness on behalf of the Mirage and MGM Grand before the Nevada PUC. Sponsored written and oral testimony to establish (1) appropriate conditions on the merger (2) the proper sequence of regulatory events to unbundle utility services and deregulate the electric utility industry in Nevada (3) the proper accounting treatment of the acquisition premium and the gain on divestiture of generation assets. The recommendations regarding conditions on the merger, the sequence of regulatory events to unbundle and deregulate, and the accounting treatment of the acquisition premium were specifically adopted in the Commission's final order.
214. **Oklahoma Natural Gas Company, 1998 (Cause No. PUD 98-0177)** - Participated as an expert witness in ONG's unbundling proceedings before the OCC. Sponsored written and oral testimony on behalf of Transok, LLC to establish the cost of ONG's unbundled upstream gas services. Substantially all of the cost-of-service recommendations to unbundle ONG's gas services were adopted in the Commission's interim order.
215. **Public Service Company of Oklahoma, 1997 (Cause No. PUD 96-0214)** - Audited both rate base investment and operating revenue and expense to determine the Company's revenue requirement and cost-of-service. Sponsored written testimony before the OCC on behalf of the OIEC.
216. **Oklahoma Natural Gas /Western Resources Merger, 1997 (Cause No. PUD 97-0106)** - Sponsored testimony on behalf of the OIEC regarding the appropriate accounting treatment of acquisition premiums resulting from the purchase of regulated assets.
217. **Oklahoma Gas and Electric Co., 1996 (Cause No. PUD 96-0116)** - Audited both rate base investment and operating income. Sponsored testimony on behalf of the OIEC for the purpose of determining the Company's revenue requirement and cost-of-service allocations.
218. **Oklahoma Corporation Commission, 1996** - Provided technical assistance to Commissioner Anthony's office in analyzing gas contracts and related legal proceedings involving ONG and certain of its gas supply contracts. Assignment included comparison of pricing terms of subject gas contracts to portfolio of gas contracts and other data obtained through annual fuel audits analyzing ONG's gas purchasing practices.
219. **Tenkiller Water Company, 1996** - Provided technical assistance to the Attorney General of Oklahoma in his review of the Company's regulated cost-of-service for the purpose of setting prospective utility rates.
220. **Arkansas Oklahoma Gas Company, 1995 (Cause No. PUD 95-0134)** - Sponsored written and oral testimony before the OCC on behalf of the Attorney General of Oklahoma regarding the price of natural gas on AOG's system and the impact of AOG's proposed cost of gas allocations and gas transportation rates and tariffs on AOG's various customer classes.
221. **Enogex, Inc., 1995 (FERC 95-10-000)** - Analyzed Enogex's application before the FERC to increase gas transportation rates for the Oklahoma Independent Petroleum Association and made recommendations regarding revenue requirement, cost-of-service and rate design on behalf of

independent producers and shippers.

222. **Oklahoma Natural Gas Company, 1995 (Cause No. PUD 94-0477)** - Analyzed a portfolio of ONG's gas purchase contracts in the Company's Payment-In-Kind (PIC) gas purchase program and made recommendations to the OCC Staff on behalf of Terra Nitrogen, Inc. regarding the inappropriate profits made by ONG on the sale of the gas commodity through the PIC program pricing formula. Also analyzed the price of gas on ONG's system, ONG's cost-of-service based rates, and certain class cross-subsidizations in ONG's existing rate design.
223. **Arkansas Louisiana Gas Company, 1994 (Cause No. PUD 94-0354)** - Planned and supervised the rate case audit for the OCC Staff and reviewed the workpapers and testimony of the other auditors on the case. Sponsored cost-of-service testimony on cash working capital and developed policy recommendations on post test year adjustments.
224. **Empire District Electric Company, 1994 (Cause No. PUD 94-0343)** - Planned and supervised the rate case audit for the OCC Staff and reviewed the workpapers and testimony of other auditors. Sponsored cost-of-service testimony on rate base investment areas including cash working capital.
225. **Oklahoma Natural Gas Company, 1992 through 1993 (Cause No. PUD 92-1190)** - Planned and supervised the rate case audit of ONG for the OCC Staff. Reviewed all workpapers and testimony of the other auditors on the case. Sponsored written and oral testimony on numerous cost-of-service adjustments. Analyzed ONG's gas supply contracts under the Company's PIC program.
226. **Oklahoma Gas and Electric Company, 1991 through 1992 (Cause No. PUD 91-1055)** - Audited the rate base, operating revenue and operating expense accounts of OG&E on behalf of the OCC Staff. Sponsored written and oral testimony on numerous revenue requirement adjustments to establish the appropriate level of costs to include for the purpose of setting prospective rates.

**EXHIBIT MG-2**

**MARK E. GARRETT ADJUSTMENT SCHEDULES - PUBLIC**

Entergy Texas, Inc.  
Adjustment Summary  
Docket No. 52719; Test Year End December 31, 2021

**PUBLIC REDACTED VERSION**

Line No.	Description	Reference	Cities Amount
1	Short-Term Incentives Target Adjustment	MG-2.1	\$ (1,930,041)
2	Short-Term Incentives Funding Adjustment	MG-2.2	(2,120,482)
3	Long-Term Incentives	MG-2.3	(2,516,320)
4	ETI Payroll	MG-2.4	(1,202,879)
5	Affiliate Payroll	MG-2.5	(1,394,405)
6	Non-Qualified Retirement Plans	MG-2.6	(1,329,421)
7	Under-Recovered Pension and OPEB Amortization	MG-2.7	(1,532,659)
8	Self-Insurance Accrual	MG-2.8	(4,939,235)
9	Directors and Officers Insurance	MG-2.9	(65,844)
10	ROE Premium	MG-2.10	(8,580,220)
11	COVID-19 Bad Debt Amortization	MG-2.11	<u>(978,016)</u>
12	Total		\$ (26,589,521)
13	Remove Accelerated Depreciation for Retiring Plants	<sup>1</sup> MG-2.12	<u>(59,349,569)</u>
14	Total Adjustments Addressed in Mark E. Garrett Direct Testimony		<u>\$ (85,939,090)</u>

Note 1: This adjustment to Remove Accelerated Depreciation for Retiring Plants in the amount of \$59.3 million is included in the total depreciation adjustment of \$69.3 million recommended by Cities' witness, David J. Garrett.

Entergy Texas, Inc.  
 Cities Short-Term Incentives Target Adjustment  
 Docket No. 52719; Test Year End December 31, 2021

Line No.	Description	Ref.	ETI Direct	Affiliate Amount	Total
1	ETI STI Expenses	Notes 1&2	\$ 3,614,836	\$ 4,992,967	\$ 8,607,803
2	Target Adjustment Factor	Note 3	<u>1.2591</u>	<u>1.2591</u>	<u>1.2591</u>
3	Target Level		\$ 2,870,968	\$ 3,965,505	<u>\$ 6,836,473</u>
4	Cities Adjustment for Target Level Compensation				\$ (1,771,330)
	<u>Payroll Taxes</u>			<u>Rates</u>	
5	FICA %	Note 4		7.65%	\$ (135,507)
6	FUTA %	Note 4		0.60%	(10,628)
7	SUTA %	Note 4		0.71%	(12,576)
8	Total Payroll Tax Adjustment				<u>\$ (158,711)</u>
9	Total Adjustment				<u>\$ (1,930,041)</u>

Note 1 See TP-53719-00CIT003-X004, tab Direct\_Short Term, total of cells K11 through K69.

Note 2 See TP-53719-00CIT003-X004, tab Affiliate\_Short Term, total of cells K9 through K68.

Note 3 See TP-53719-00OPC001-X010\_HSPM A-E, tab OPUC 1-10\_A-D, Total of cells C3-C4359 divided by total of cells H3-H4359.

Note 4 See AJ20A-Direct Payroll, tab AJ 20A.7, cells C39 through C42.

Entergy Texas, Inc.  
 Cities Short-Term Incentives Funding Adjustment  
 Docket No. 52719; Test Year End December 31, 2021

Line No.	Description	Ref.	ETI Direct	Affiliate Amount	Total
1	ETI Teamshare Expenses	Notes 1&2	\$ 364,308	\$ 75,668	\$ 439,976
2	Target Adjustment Factor	Note 3	<u>1.2591</u>	<u>1.2591</u>	<u>1.2591</u>
3	Teamshare Target Level		\$ 289,340	\$ 60,097	\$ 349,437
4	Cities Target Level STI Expense		<u>\$ 2,870,968</u>	<u>\$ 3,965,505</u>	<u>\$ 6,836,473</u>
5	Target STI Expense Excluding Teamshare		\$ 2,581,628	\$ 3,905,408	\$ 6,487,036
6	Cities Financial Funding Adjustment (1/2 of 60%)	Note 4	\$ (774,488)	\$ (1,171,622)	\$ (1,946,111)
	<u>Payroll Taxes</u>			<u>Rates</u>	
7	FICA %	Note 5		7.65%	\$ (148,877)
8	FUTA %	Note 5		0.60%	(11,677)
9	SUTA %	Note 5		0.71%	(13,817)
10	Total Payroll Tax Adjustment				<u>\$ (174,372)</u>
11	Total Adjustment				<u>\$ (2,120,482)</u>

Note 1 See TP-53719-00CIT003-X004, tab Direct\_Short Term, total of cells F11 through G69.

Note 2 See TP-53719-00CIT003-X004, tab Affiliate\_Short Term, total of cells F9 through G68.

Note 3 See TP-53719-00OPC001-X010\_HSPM A-E, tab OPUC 1-10\_A-D, Total of cells C3-C4359 divided by total of cells H3-H4359.

Note 4 See Raeder Direct, 11:10 - 12:6 and JAR-1 (HSPM), pages 29 and 52.

Note 5 See AJ20A-Direct Payroll, tab AJ 20A.7, cells C39 through C42.

Entergy Texas, Inc.  
 Cities Long-Term Incentives Adjustment  
 Docket No. 52719; Test Year End December 31, 2021

Line No.	Description	Reference	Rates	Cities Amount
1	ETI LTI Expenses	Note 1		\$ 237,672
2	Affiliate LTI Expenses	Note 2		<u>2,071,726</u>
3	Total LTI Requested by ETI			\$ 2,309,398
4	Cities Adjustment for Long-Term Incentive Compensation			\$ (2,309,398)
	<u>Payroll Taxes</u>			
5	FICA %	Note 3	7.65%	\$ (176,669)
6	FUTA %	Note 3	0.60%	(13,856)
7	SUTA %	Note 3	0.71%	<u>(16,397)</u>
8	Total Payroll Tax Adjustment			\$ (206,922)
9	Total Adjustment			<u>\$ (2,516,320)</u>

Note 1 See TP-53719-00CIT003-X004, tab Direct\_Long Term, total of cells K11 through K35.

Note 2 See TP-53719-00CIT003-X004, tab Affiliate\_Long Term, cell H17.

Note 3 See AJ20A-Direct Payroll, tab AJ 20A.7, cells C39 through C42.

Entergy Texas, Inc.  
 Cities ETI Direct Payroll Expense  
 Docket No. 52719; Test Year End December 31, 2021

Line No.	Description	Reference	Rates	Cities Amount
1	Post Test Year Bargaining Increase	Note 1		\$ 381,941
2	Post Test Year Non-Bargaining Increase	Note 2		<u>674,513</u>
3	Total Post Test Year Pay Increases			\$ 1,056,454
4	Adjustment to Exclude Post-Test Year Pay Increases			\$ (1,056,454)
	<u>Other Payroll Related Costs</u>			
5	Savings Plan %	Note 3	4.90%	\$ (51,766)
6	FICA %	Note 3	7.65%	(80,819)
7	FUTA %	Note 3	0.60%	(6,339)
8	SUTA %	Note 3	0.71%	<u>(7,501)</u>
9	Adjustment to Payroll Tax and Benefits			<u>\$ (146,425)</u>
10	Total Adjustment to Exclude Post-Test Year Pay Increases			<u><u>\$ (1,202,879)</u></u>

Note 1 See AJ20A-Direct Payroll, tab AJ 20A.7, cell D22.

Note 2 See AJ20A-Direct Payroll, tab AJ 20A.7, cell D31.

Note 3 See AJ20A-Direct Payroll, tab AJ 20A.7, cells C39 through C42.



Entergy Texas, Inc.  
 Cities Affiliate Payroll Expense  
 Docket No. 52719; Test Year End December 31, 2021

Line No.	Description	Reference	Rate	Cities Amount
1	Post Test Year Bargaining Increase	Note 1		\$ 32,249
2	Post Test Year Non-Bargaining Increase	Note 2		<u>1,188,130</u>
3	Total Post Test Year Pay Increases			\$ 1,220,379
4	Adjustment to Exclude Post-Test Year Pay Increases			\$ (1,220,379)
	<u>Other Payroll Related Costs</u>			
5	Savings Plan %	Note 3	4.90%	\$ (59,799)
6	FICA %	Note 3	7.65%	(93,359)
7	FUTA %	Note 3	0.60%	(7,322)
8	SUTA %	Note 3	1.11%	<u>(13,546)</u>
9	Adjustment to Payroll Tax and Benefits			<u>\$ (174,026)</u>
10	Total Adjustment to Exclude Post-Test Year Pay Increases			<u><u>\$ (1,394,405)</u></u>

Note 1 See AJ20B-Affiliate Payroll, tab AJ 20B.6, cell D22.

Note 2 See AJ20B-Affiliate Payroll, tab AJ 20B.6, cell D31.

Note 3 See AJ20B-Affiliate Payroll, tab AJ 20B.6, cells C39 through C42.

Entergy Texas, Inc.  
 Cities Non-Qualified Retirement Plan Adjustment  
 Docket No. 52719; Test Year End December 31, 2021

Line No.	Description	Ref.	ETI Direct	Affiliate Amount	Total
1	926000 - Employee Pension & Benefits	OPUC 1-18	\$ (18,020)	\$ 87,241	\$ 69,221
2	926NS1 - ASC 715 NSC - Emp Pens & Ben	OPUC 1-18	<u>543,940</u>	<u>716,260</u>	<u>1,260,200</u>
3	Total Non-Qualified Retirement Expenses		\$ 525,920	\$ 803,501	\$ 1,329,421
4	Adjustment to Remove the Remaining Non-Qualified Plan Expenses				<u>\$ (1,329,421)</u>

Entergy Texas, Inc.  
 Cities Pension and OPEB Under Recovered Asset Amortization  
 Docket No. 52719; Test Year End December 31, 2021

Line No.	Description	Reference	Amount
1	Qualified Pension Asset	AJ14L.2, line 1	\$ 17,490,526
2	Cities Recommended Amortization Period		<u>4</u>
3	Cities Recommended Amortization		\$ 4,372,632
4	ETI Requested Amortization	AJ14L.2, line 6	<u>5,830,175</u>
5	Adjustment to the Amortization of Qualified Costs		\$ (1,457,544)
6	ETI Amortization of Non-Qualified Costs	AJ14L.2, line 12	\$ 75,115
7	Cities Adjustment to Exclude the Amortization on Non-Qualified Costs		<u>\$ (75,115)</u>
8	Total Adjustment to Under-Recovered Retirement Cost Amortization		<u>\$ (1,532,659)</u>

Entergy Texas, Inc.  
 Cities Self Insurance Reserve Accrual  
 Docket No. 52719; Test Year End December 31, 2021

Line No.	Description	Reference	Amount
1	Recovery Requested and Authorized in Docket 41791	Note 1	\$ 3,570,000
2	ETI Requested Annual Accrual	Note 2	<u>8,240,000</u>
3	Cities Insurance Reserve Accrual Adjustment		<u>\$ (4,670,000)</u>
Alternative Consideration:			
4	ETI Proposed Reserve Balance	Note 2	\$ 15,277,000
5	December 31, 2021 Self Insurance Reserve	Note 3	<u>(17,730,648)</u>
6	Balance to Accrue for Proposed Reserve Balance		\$ 33,007,648
7	Authorized Amortization Period, Docket 39896, Years	Note 1	20
8	Years of Amortization, 2013-2022		<u>10</u>
9	Remaining Time of the Authorized Amortization Period, Years		<u>10</u>
10	Required Annual Amortization Based on the Original Amortization Period		<u>\$ 3,300,765</u>
11	Adjustment Based on the Original Amortization Period		<u>\$ (4,939,235)</u>

Note 1 See the Order on Rehearing Dated 11/1/2012 in Docket 39896, page 27 at 157.

Note 2 See the Direct Testimony of Gregory S. Wilson, 5:4-7.

Note 3 See Schedule B-1, line 7.

Entergy Texas, Inc.  
 Cities Directors and Officers Insurance  
 Docket No. 52719; Test Year End December 31, 2021

Line No.	Description	Reference	Amount
1	Directors and Officers Insurance Allocated to ETI	Note 1	\$ 131,687
2	Ratepayer Share Percentage		<u>50%</u>
3	Ratepayer Share		<u>\$ 65,844</u>
4	Cities Adjustment to Share Directors and Officers Insurance		<u><u>\$ (65,844)</u></u>

Note 1 See Cities 3-14.

Entergy Texas, Inc.  
 Cities ROE Premium Adjustment  
 Docket No. 52719; Test Year End December 31, 2021

Line No.	Description	Reference	Amount
1	Total Rate Base	Note 1	\$ 4,412,141,141
2	Equity Ratio	Note 2	51.21%
3	Adjustment to Equity Premium	Note 3	<u>-0.30%</u>
4	Adjustment to Return Requirement		\$ (6,778,372)
5	Tax Factor	Note 4	0.265823
6	Adjustment to Income Tax Requirement		<u>\$ (1,801,847)</u>
7	Adjustment to Revenue Requirement		<u><u>\$ (8,580,220)</u></u>

Note 1 Schedule B-1, Line 19.

Note 2 Sperandeo Direct 3 (Table).

Note 3 Totten Direct 5:4-7.

Note 4 Lofton Direct 48:1.

Entergy Texas, Inc.  
 Cities COVID-19 Bad Debt Asset Amortization  
 Docket No. 52719; Test Year End December 31, 2021

Line No.	Description	Reference	Amount
1	COVID-19 Bad Debt Regulatory Asset	AJ31.2, line 1	\$ 11,736,188
2	Cities Recommended Amortization Period		<u>4</u>
3	Cities Recommended Annual Amortization		\$ 2,934,047
4	ETI Requested Annual Amortization	AJ31.2, line 3	<u>3,912,063</u>
5	Cities COVID-19 Bad Debt Amortization Adjustment		<u><u>\$ (978,016)</u></u>

Entergy Texas, Inc.  
 Cities Early Retired Generating Plants  
 Docket No. 52719; Test Year End December 31, 2021

**PUBLIC REDACTED VERSION**

Line No.	Description	Reference	Accelerated Depreciation Adjustment	Retirement Dates	
				Docket 48371	Current Docket
<u>ETI Depreciation Adjustments for Early Retired Units</u>					
1	Sabine Unit 1	OPUC 3-6	\$ 10,678,080	2022	
2	Sabine Unit 3	OPUC 3-6	5,605,900	2026	
3	Sabine Unit 4	OPUC 3-6	12,090,677	2026	
4	Nelson Unit 6	OPUC 3-6	13,610,003	2042	
5	Big Cajun 2 Unit 3	OPUC 3-6	16,897,635	2043	
6	Big Cajun 2 Common	OPUC 6-2	<u>467,274</u>	2043	
7	Total ETI Accelerated Depreciation Adjustments		<u>\$ 59,349,569</u>		



**Entergy Texas, Inc.**  
**Recovery of Sabine Units at Current Rates.**  
**For the Test Year Ended December 31, 2021**

Line No.	Description	Plant Account	Plant Balance December 31, 2021	Futural Accruals	Current Rates	Calculated Depreciation/Amortization	Recovery Period at Current Rates
	Steam Production		(AJ12.6-12.9)				
1	Sabine Unit 1	311	1,911,984	1,347,601	6.100%	116,631	
2	Sabine Unit 1	312	15,552,035	7,803,079	5.310%	825,813	
3	Sabine Unit 1	314	31,611,967	16,471,678	10.850%	3,429,898	
4	Sabine Unit 1	315	7,364,898	3,628,913	7.150%	526,590	
5	Sabine Unit 1	316	91,345	45,901	9.450%	8,632	
6			<u>56,532,229</u>	<u>29,297,172</u>		<u>4,907,565</u>	5.97
7	Sabine Unit 3	311	2,138,683	1,486,304	2.940%	62,877	
8	Sabine Unit 3	312	32,836,733	18,945,954	4.11%	1,349,590	
9	Sabine Unit 3	314	34,009,548	20,843,689	6.600%	2,244,630	
10	Sabine Unit 3	315	9,743,562	6,104,870	5.610%	546,614	
11			<u>78,728,526</u>	<u>47,380,817</u>		<u>4,203,711</u>	11.27
12	Sabine Unit 4	311	7,443,522	4,105,306	3.680%	273,922	
13	Sabine Unit 4	312	55,955,054	34,070,454	5.04%	2,820,135	
14	Sabine Unit 4	314	63,788,493	44,452,895	5.250%	3,348,896	
15	Sabine Unit 4	315	8,365,787	4,718,104	2.340%	195,759	
16	Sabine Unit 4	316	101,334	80,745	5.170%	5,239	
17			<u>135,654,190</u>	<u>87,427,504</u>		<u>6,643,951</u>	13.16

Entergy Texas, Inc.  
 Cities Gulf States SAIDI Scores  
 Docket No. 52719; Test Year End December 31, 2021

Line No.	Utility	State	SAIDI Without MED	Number of Customers
1	Southwestern Electric Power Co	LA	466.4	233,449
2	Entergy Mississippi LLC	MS	281.9	464,740
<b>3</b>	<b>Entergy Texas Inc.</b>	<b>TX</b>	<b>280.1</b>	<b>488,747</b>
4	Entergy Louisiana LLC	LA	246.6	1,121,813
5	AEP Texas Central Company	TX	186.3	883,117
6	CenterPoint Energy	TX	149.9	2,667,346
7	El Paso Electric Co	TX	145.3	334,112
8	Entergy New Orleans, LLC	LA	143.0	212,671
9	AEP Texas North Company	TX	113.9	196,515
10	Mississippi Power Co	MS	81.8	191,082
11	Tampa Electric Co	FL	65.6	824,322
12	Florida Power & Light Co	FL	44.9	5,241,308
13	Gulf Power Co	FL	40.4	482,102

Note: Comparison is shown for investor-owned electric utilities bordering Gulf of Mexico with more than 10,000 customers on a highest-to-lowest scale for SAIDI during 2021 with major event days excluded. Conforms to IEEE standard.

Entergy Texas, Inc.  
 Cities Gulf States SAIFI Scores  
 Docket No. 52719; Test Year End December 31, 2021

Line No.	Utility	State	SAIDI Without MED	Number of Customers
1	Southwestern Electric Power Co	LA	2.299	233,449
2	<b>Entergy Texas Inc.</b>	<b>TX</b>	<b>2.024</b>	<b>464,740</b>
3	Entergy Louisiana LLC	LA	1.618	488,747
4	AEP Texas Central Company	TX	1.608	1,121,813
5	Entergy Mississippi LLC	MS	1.498	883,117
6	CenterPoint Energy	TX	1.419	2,667,346
7	Entergy New Orleans, LLC	LA	1.386	334,112
8	AEP Texas North Company	TX	1.235	212,671
9	El Paso Electric Co	TX	1.057	196,515
10	Mississippi Power Co	MS	1.010	191,082
11	Tampa Electric Co	FL	0.990	824,322
12	Gulf Power Co	FL	0.540	5,241,308
13	Florida Power & Light Co	FL	0.510	482,102

Note: Comparison is shown for investor-owned electric utilities bordering Gulf of Mexico with more than 10,000 customers on a highest-to-lowest scale for SAIFI during 2021 with major event days excluded. Conforms to IEEE standard.

## **EXHIBIT MG-3**

### **RFIs REFERENCED IN MARK E. GARRETT DIRECT TESTIMONY**

**Response to OPUC 1-10**

**Response to OPUC 3-6**

**Response to OPUC 6-2**

**Response to Cities' 5-6**

ENTERGY TEXAS, INC.  
PUBLIC UTILITY COMMISSION OF TEXAS  
DOCKET NO. 53719

Response of: Entergy Texas, Inc.	Prepared By: Lauren Hayes, Jessica Little, Lynsi Oster
to the First Set of Data Requests	Sponsoring Witnesses: Jennifer A. Raeder, Allison P. Lofton
of Requesting Party: Office of Public Utility Counsel	Beginning Sequence No. LR1 Ending Sequence No. LR3

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Question No.: OPUC 1-10

Part No.:

Addendum:

**Question:**

Please refer to Schedule G-1.6, sponsored by Ms. Jennifer A Raeder. With respect to short-term incentive compensation awarded during the test year, please provide the following information:

- a. Date of awards;
- b. Incentive compensation awarded by employee and plan identification;
- c. Payroll base on which incentive pay was computed by employee;
- d. Target percentages for incentive pay by employee or employee position. If provided by employee position, include the position with each employee's information;
- e. List of each performance measure on which incentive pay can be awarded and the weight of such performance measure in the final award computation for the test year; and
- f. Detailed computation of incentive pay adjustment included in the filing by employee with explanation of how it complies with prior Commission decisions.
- g. Please confirm or deny that incentive awards were based on percentages that were greater than 100% of target rates by position.

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**Response:**

Information included in the response contains highly sensitive protected ("highly sensitive") materials. Specifically, the responsive materials are protected pursuant to Texas Government Code Sections 552.101and/or 552.110. Highly sensitive materials will be provided pursuant to the terms of the Protective Order in this docket.

Question No.: OPUC 1-10

- a.-e. Please see the highly sensitive attachment (TP-53719-00OPC001-X010\_HSPM\_A-E). Highly sensitive materials have been included on the secure ShareFile site provided to the parties that have executed protective order certifications in this proceeding.
- f. Entergy Texas, Inc. (“ETI”) does not record incentive compensation amounts by employee in its accounting system and, therefore, cannot provide the adjustment by employee as requested.

As discussed on pages 28-29 (Q44) of the Direct Testimony of Jennifer A. Raeder, ETI has removed Test Year costs associated with incentive compensation awards to Entergy employees based on the achievement of financial metrics. This is consistent with the methodology utilized by the Commission in ETI’s last fully litigated base-rate case, Docket No. 39896. Exhibit JAR-2 to Dr. Raeder’s testimony shows the annual incentive payouts based on performance in the Test Year by dollars and percent allocations.

ETI has not removed any additional annual incentive compensation expense based on the incorporation of a financially based funding metric in the formula used to determine the annual incentive compensation pool. Please see pages 29-34 (Q45-Q50) of Dr. Raeder’s testimony for a discussion of, including ETI’s position on, the Commission’s incentive compensation precedent.

For additional discussion of and supporting calculations for the incentive compensation pay adjustments made by ETI in its application, please refer to: (1) the Direct Testimony of Allison P. Lofton at page 22 (Q45), and page 23 (Q46); and (2) AJ22A and AJ22B in the Schedule P workpapers, Vol. 2- Adjustments.

- g. Please refer to ETI’s response to OPUC 1-10(a)-(e) for actual employee awards. Employees in the team share incentive plans (TSIP, TSPB) may receive awards that are above or below their incentive target based on performance on operational goals. Employees in other incentive plans (e.g., EXIP, SMIP, OSIP, EAIP) may receive awards that are above or below their incentive target based on factors like the achievement of business unit goals, company performance, and individual performance.

ENTERGY TEXAS, INC.  
PUBLIC UTILITY COMMISSION OF TEXAS  
DOCKET NO. 53719

Response of: Entergy Texas, Inc.  
to the Third Set of Data Requests  
of Requesting Party: Office of Public Utility  
Counsel

Prepared By: Brad Fleming, Joshua  
Paternostro, Tuyen Dang, Justina Holmes  
Sponsoring Witnesses: Beverley Gale,  
Allison P. Lofton  
Beginning Sequence No. PI1171  
Ending Sequence No. PI1172

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Question No.: OPUC 3-6

Part No.:

Addendum:

Question:

Please refer to the Direct Testimony of Ms. Beverley Gale, pp. 7-8. For each of the plant units Nelson Unit 6, Sabine Unit 1, Sabine Unit 3, Sabine Unit 4, and Big Cajun Unit 3, please provide the following information by plant that is included in ETI's requested cost of service:

- a. Gross plant balances at test year end by FERC account;
  - b. Per Books accumulated depreciation at test year end by FERC account;
  - c. Adjusted accumulated depreciation by FERC account;
  - d. Per Books O&M expense at test year end by FERC account;
  - e. Adjusted O&M expense by FERC account;
  - f. Per Book depreciation expense prior to proposed adjustments by FERC account;
  - g. Adjusted depreciation expense after proposed adjustments by FERC account;
  - h. Thirteen-month average value of fuel inventories by fuel type at test year end;
  - i. Non-reconcilable fuel costs at test year end;
  - j. Per Books A&G expense by FERC account at test year end;
  - k. Adjusted A&G expense by FERC account;and
  - l. Other per plant expenses included in the requested cost of service with a detailed description.
-

Question No.: OPUC 3-6

Response:

- a. Please see attachment (TP-53719-00OPC003-X006).
- b. through k. See response to subpart a.
- l. No other plant expenses are included in the requested cost of service.



Entergy Texas, Inc.  
 Docket No. 53719  
 OPUC 3-6 parts a, f & g

Plant Unit	Plant Account	Plant Account Description	Plant Balance December 31, 2021	AJ23 - Remove Securitized Storm Costs	Adjusted Plant Balance December 31, 2021	Per Book Depreciation Expense	Proposed Depreciat on Rate	AJ12 Adjusted Depreciation Expense	Proforma Amount	Notes
Sabine Unit 1	311	Structures & Improvements	1,991,549	-	1,991,549	118,067	35.881%	714,583	598,516	
Sabine Unit 1	312	Boiler Plant Equipment	16,152,112	(157,876)	15,994,436	840,921	25.727%	4,114,864	3,273,843	
Sabine Unit 1	314	Turbogenerator Units	31,882,830	-	31,882,830	3,445,762	26.893%	8,510,406	5,064,645	
Sabine Unit 1	315	Accessory Electric Equip	7,753,103	-	7,753,103	236,224	25.276%	1,959,704	1,723,480	
Sabine Unit 1	316	Misc Power Plant Equip	91,345	-	91,345	6,038	25.765%	23,535	17,487	
			<u>57,870,939</u>	<u>(157,876)</u>	<u>57,713,263</u>	<u>4,645,012</u>		<u>15,323,082</u>	<u>10,576,080</u>	
Sabine Unit 3	311	Structures & Improvements	2,249,488	(857,696)	1,591,792	53,319	14.155%	225,321	172,002	
Sabine Unit 3	312	Boiler Plant Equipment	33,672,419	-	33,672,419	1,311,966	11.795%	3,971,805	2,659,839	
Sabine Unit 3	314	Turbogenerator Units	34,386,781	-	34,386,781	2,269,107	12.513%	4,302,983	2,033,877	
Sabine Unit 3	315	Accessory Electric Equip	10,284,187	-	10,284,187	574,858	12.787%	1,315,041	740,183	
			<u>80,592,855</u>	<u>(857,696)</u>	<u>79,935,159</u>	<u>4,209,250</u>		<u>8,815,150</u>	<u>5,605,900</u>	
Sabine Unit 4	311	Structures & Improvements	7,634,446	(359,774)	7,274,671	278,055	11.286%	821,054	542,999	
Sabine Unit 4	312	Boiler Plant Equipment	57,394,994	-	57,394,994	2,723,777	12.434%	7,136,339	4,412,561	
Sabine Unit 4	314	Turbogenerator Units	64,438,454	-	64,438,454	2,746,376	14.194%	9,146,089	6,399,713	
Sabine Unit 4	315	Accessory Electric Equip	9,297,318	-	9,297,318	348,349	11.535%	1,072,488	724,139	
Sabine Unit 4	316	Misc Power Plant Equip	101,334	-	101,334	5,144	16.182%	16,408	11,264	
			<u>138,866,546</u>	<u>(359,774)</u>	<u>138,506,772</u>	<u>6,101,702</u>		<u>18,192,379</u>	<u>12,090,577</u>	
Nelson 6	310.1	Land	1,269	-	1,269	-	N/A	-	-	
Nelson 6	311	Structures & Improvements	29,599,787	(409,533)	29,190,253	480,425	8.301%	2,423,091	1,942,666	
Nelson 6	312	Boiler Plant Equipment	121,588,007	-	121,588,007	2,694,255	9.005%	10,948,495	8,254,240	
Nelson 6	312.1	Boiler Plant Trailcars	1,061,827	-	1,061,827	-	0.000%	-	-	(1)
Nelson 6	314	Turbogenerator Units	29,880,385	(903,973)	28,976,392	725,107	9.436%	2,734,075	2,008,969	
Nelson 6	315	Accessory Electric Equip	20,861,464	-	20,861,464	415,131	8.172%	1,704,770	1,289,640	
Nelson 6	316	Misc Power Plant Equip	1,658,801	-	1,658,801	34,572	8.986%	149,061	114,488	
			<u>204,651,519</u>	<u>(1,313,507)</u>	<u>203,338,012</u>	<u>4,349,488</u>		<u>17,959,482</u>	<u>13,610,003</u>	
Big Cajun Unit 3	310.1	Land	85,639	-	85,639	-	N/A	-	-	
Big Cajun Unit 3	311	Structures & Improvements	19,684,801	-	19,684,801	346,343	16.580%	3,263,706	2,917,364	
Big Cajun Unit 3	312	Boiler Plant Equipment	60,534,154	-	60,534,154	1,359,273	17.568%	10,633,379	9,274,106	
Big Cajun Unit 3	314	Turbogenerator Units	18,427,011	-	18,427,011	324,868	16.735%	3,083,774	2,758,906	
Big Cajun Unit 3	315	Accessory Electric Equip	12,166,066	-	12,166,066	236,678	16.943%	2,061,308	1,822,831	
Big Cajun Unit 3	316	Misc Power Plant Equip	829,561	-	829,561	23,916	17.906%	148,545	124,829	
			<u>111,727,233</u>	<u>-</u>	<u>111,727,233</u>	<u>2,293,078</u>		<u>19,190,713</u>	<u>16,897,835</u>	

Note:

(1) Annualized depreciation expense is recorded in fuel inventory. [\$1,061,827 X 11.600% = \$123,267]

ENTERGY TEXAS, INC.  
PUBLIC UTILITY COMMISSION OF TEXAS  
DOCKET NO. 53719

Response of: Entergy Texas, Inc.  
to the Sixth Set of Data Requests

Prepared By: Josh Paternostro  
Sponsoring Witnesses: Allison P. Lofton,  
Andrew L. Dornier

of Requesting Party: Office of Public Utility  
Counsel

Beginning Sequence No. LC426  
Ending Sequence No. LC426

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Question No.: OPUC 6-2

Part No.:

Addendum:

Question:

Please refer to ETI's Response to OPUC RFI No. 3-6. Please confirm or deny that with the retirement of Big Cajun 2, Unit 3, the Big Cajun 2 Common will no longer be necessary for delivery of electricity to Texas customers. If confirm, please provide the same information requested in OPUC RFI No. 3-6 related to Big Cajun 2 Common. If deny, please provide an explanation as to why the Big Cajun 2 Common plant and its operating expenses continue to be required to serve customers.

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Response:

Confirm. Big Cajun Common costs are associated with facilities used, in part, for the operation of Big Cajun 2, Unit 3. Big Cajun Common costs are allocated based on the relative use made of the Big Cajun Common facility for the benefit of each of the three units at Big Cajun 2. Entergy Texas, Inc.'s ("ETI's") responsibility for Big Cajun Common costs is associated with its ownership in Big Cajun 2, Unit 3, and, therefore, terminates with its interest in that unit upon its retirement. The attachment (TP-53719-00OPC006-X002) contains Big Cajun Common capital amounts included in the Company's response to OPUC 3-6, for Subparts a, b, c, f, and g.

The Big Cajun 2, Unit 3 amounts reflected in the Company's response to OPUC 3-6, for subparts d, e, j, and k include costs associated with Big Cajun 2, Unit 3 and Big Cajun Common. ETI's share of the O&M costs for both facilities are combined on ETI's books and are not distinguishable.

There were no Big Cajun Common expenses to include for the Company's response to OPUC 3-6, subparts h, i, and l.

Plant Unit	Plant Account	Plant Account Description	Plant Balance December 31, 2021	AJ23 - Remove Securitized Storm Costs	Adjusted Plant Balance December 31, 2021	Per Book Depreciation Expense	Proposed Depreciatl on Rate	AJ12 Adjusted Depreciation Expense	Proforma Amount	Notes
Big Cajun Common	311	Structures & Improvements	827,847	-	827,847	28,206	16.762%	138,764	110,567	
Big Cajun Common	312	Boiler Plant Equipment	1,012,765	-	1,012,765	32,600	16.846%	170,607	138,006	
Big Cajun Common	314	Turbogenerator Units	316,524	-	316,524	10,145	15.817%	50,065	39,920	
Big Cajun Common	315	Accessory Electric Equip	847,724	-	847,724	26,757	15.697%	133,070	106,312	
Big Cajun Common	316	Misc Power Plant Equip	540,687	-	540,687	17,841	16.704%	90,319	72,476	
			<u>3,545,547</u>	-	<u>3,545,547</u>	<u>115,549</u>		<u>582,824</u>	<u>467,274</u>	

ENTERGY TEXAS, INC.  
PUBLIC UTILITY COMMISSION OF TEXAS  
DOCKET NO. 53719

Response of: Entergy Texas, Inc.  
to the Fifth Set of Data Requests  
of Requesting Party: CITIES

Prepared By: Jess K. Totten  
Sponsoring Witness: Jess K. Totten  
Beginning Sequence No. LC424  
Ending Sequence No. LC424

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Question No.: CITIES 5-6

Part No.:

Addendum:

Question:

In reference to the direct testimony of Mr. Totten at page 1, line 1 through page 17, line 1, provide any and all (if any) cost benefit studies supporting each 10-basis point adjustment or the total 30-basis point adjustment in equity return.

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Response:

The Company has not identified responsive documents to this request. Please see the Direct Testimony of Jess K. Totten for support of his basis point adjustment.