

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

Response of: Entergy Texas, Inc.
to the First Set of Data Requests
of Requesting Party: Commission Staff

Prepared By: Kaitlyn Roberts
Sponsoring Witness: Richard E. Lain
Beginning Sequence No. LC33
Ending Sequence No. LC33

Question No.: STAFF 1-22

Part No.:

Addendum:

Question:

RATE-CASE EXPENSES

Please provide the following information for all requested rate-case expenses, whether directly or indirectly incurred. If provided previously, please provide a cross-reference identifying the page number of the filing which contains this information.

Has ETI excluded all expenses that are included in another component of the requested cost of service for this docket (such as payroll or lease expenses included in the historic test year) from its requested rate-case expenses? If not, please provide a schedule listing these expenses and a detailed explanation of why they are not excluded.

Response:

Please see the Company's response to Staff 1-13, sub-part a.

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Response of: Entergy Texas, Inc.
to the First Set of Data Requests
of Requesting Party: Commission Staff

Prepared By: Kaitlyn Roberts
Sponsoring Witness: Richard E. Lain
Beginning Sequence No. LC34
Ending Sequence No. LC34

Question No.: STAFF 1-23

Part No.:

Addendum:

Question:

RATE-CASE EXPENSES

Please provide the following information for all requested rate-case expenses, whether directly or indirectly incurred. If provided previously, please provide a cross-reference identifying the page number of the filing which contains this information.

Are any charges included in requested rate-case expenses for legal or other services provided by ETI's employees or its affiliate's employees? If yes, please provide a schedule by employee showing the total amount included in rate-case expenses and a detailed description of how the amount was determined (e.g. based on actual salary, based on comparable outside consultants' billing rates, etc.). Please provide a justification for any charges in excess of your actual costs.

Response:

Please reference the Company's response to Staff 1-21.

ENTERGY TEXAS, INC.
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Response of: Entergy Texas, Inc.
to the First Set of Data Requests

of Requesting Party: Commission Staff

Prepared By: Richard E. Lain
Sponsoring Witnesses: Richard E. Lain,
Ryan M. Dumas, Meghan E. Griffiths
Beginning Sequence No. LC35
Ending Sequence No. LC35

Question No.: STAFF 1-24

Part No.:

Addendum:

Question:

RATE-CASE EXPENSES

Please provide the following information for all requested rate-case expenses, whether directly or indirectly incurred. If provided previously, please provide a cross-reference identifying the page number of the filing which contains this information.

Are any of ETI's or its consultants' internal overhead charges included in requested rate-case expenses? If yes, please provide a schedule by type of overhead expense showing the total amount(s) included in rate-case expenses and a detailed description of how the amount(s) was determined (e.g. based on actual costs, based on market prices, etc.). Please provide justification for any charges in excess of actual costs.

Response:

To the extent the request implies overhead charges are not "actual costs," Entergy Texas, Inc. ("ETI") disagrees with that premise.

For ETI's overhead charges, based on actual costs incurred, please reference the workpapers to Exhibit REL-5, pages 1-7, to the Direct Testimony of Richard E. Lain. Also, for an explanation of payroll loaders, see the Direct Testimony of Ryan M. Dumas, pages 48-49 (Q103-Q105).

Please see the Direct Testimony of Meghan E. Griffiths for an explanation of consultant charges being requested by ETI in this proceeding. For the engagement agreements and invoices for consultant charges discussed by Ms. Griffiths, see the exhibits and workpapers to her Direct Testimony. Typically, consultants charge utilities for services on proceedings such as this one on an hourly basis and do not break out that hourly charge.

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Response of: Entergy Texas, Inc.
to the First Set of Data Requests
of Requesting Party: Commission Staff

Prepared By: Richard E. Lain
Sponsoring Witness: Richard E. Lain
Beginning Sequence No. LR618
Ending Sequence No. LR618

Question No.: STAFF 1-25

Part No.:

Addendum:

Question:

RATE-CASE EXPENSES

Please provide the following information for all requested rate-case expenses, whether directly or indirectly incurred. If provided previously, please provide a cross-reference identifying the page number of the filing which contains this information.

Please identify and list any charges included in the requested rate-case expenses that are contingent upon a certain outcome. For example, any payments, bonuses or incentives based on a specific event or result should be included in this schedule. Conversely, any reimbursements that ETI will receive due to a negative outcome should also be included.

Response:

No charges included in the requested rate-case expenses are contingent upon a certain outcome. Entergy Texas, Inc. will not receive any reimbursements due to a negative outcome.

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

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

Prepared By: Richard E. Lain
Sponsoring Witnesses: Richard E. Lain,
Meghan E. Griffiths, Daniel E. Falstad
Beginning Sequence No. LR619
Ending Sequence No. LR620

of Requesting Party: Commission Staff

Question No.: STAFF 1-26

Part No.:

Addendum:

Question:

RATE-CASE EXPENSES

Please provide the following information for all requested rate-case expenses, whether directly or indirectly incurred. If provided previously, please provide a cross-reference identifying the page number of the filing which contains this information.

Please provide evidence and testimony or affidavits showing the reasonableness of the cost of all professional services included in rate-case expenses, including but not limited to:

- a) The nature, extent, and difficulty of the work done by the attorney or other professional in the rate case;
- b) The time and labor required and expended by the attorney or other professional;
- c) The fees or other consideration paid to the attorney or other professional for the services rendered;
- d) The expenses incurred for lodging, meals and beverages, transportation, or other services or materials;
- e) The nature and scope of the rate case, including:
 - (i) The size of the utility and number and type of consumers served;
 - (ii) The amount of money or value of property or interest at stake;
 - (iii) The novelty or complexity of the issues addressed;
 - (iv) The amount and complexity of discovery;

- (v) The occurrence and length of a hearing; and
 - (vi) The specific issue or issues in the rate case and the amount of rate-case expenses reasonably associated with each issue.
-

Response:

See the Company's response to Staff 1-3, 1-11, and 1-12. Evidence and testimony or affidavits showing the reasonableness of the cost of all professional services included in rate-case expenses has been provided and supported in the Direct Testimony of Richard E. Lain at pages 24-42 and Exhibits REL 5-6, which includes the affidavit of Erika N. Garcia in support of Entergy Texas, Inc.'s ("ETI") internal rate-case expenses, the Direct Testimony of Daniel E. Falstad at pages 4-22, and the Direct Testimony of Meghan E. Griffiths and accompanying exhibits. See also Schedules G-14.1 and G-14.2, which were provided with the Application.

Subparts (iv), (v), and (vi) of this request seek information related to future events that is currently unknowable and not in ETI's possession.

ENTERGY TEXAS, INC.
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DOCKET NO. 53719

Response of: Entergy Texas, Inc.
to the First Set of Data Requests
of Requesting Party: Commission Staff

Prepared By: Meghan E. Griffiths
Sponsoring Witness: Meghan E. Griffiths
Beginning Sequence No. LR621
Ending Sequence No. LR621

Question No.: STAFF 1-27

Part No.:

Addendum:

Question:

RATE-CASE EXPENSES

Please provide the following information for all requested rate-case expenses, whether directly or indirectly incurred. If provided previously, please provide a cross-reference identifying the page number of the filing which contains this information.

Please provide a copy of all engagement letters or contracts for services between ETI and all professionals and attorneys for which rate-case expense recovery is requested. To the extent that outside counsel engaged consultants for professional services related to this proceeding, please provide copies of the applicable engagement letters or contracts.

Response:

For a copy of the engagement letters or contracts for services for which rate-case expense recovery is requested, please refer to the public and confidential workpapers to the Direct Testimony of Meghan E. Griffiths. Please also see the attachment (TP-53719-00PUS001-X0027).



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New Orleans, LA 70139-7704
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May 5, 2022

Mr. Patrick J. Condon
Chairman
The Audit Committee of Entergy Corporation
726 Stonebridge Road
Frankfort, IL 60423

Ms. Kimberly Fontan
Senior Vice President and Chief Accounting Officer
Entergy Texas, Inc.
639 Loyola Avenue
New Orleans, LA 70113

Dear Mr. Condon and Ms. Fontan:

Deloitte & Touche LLP ("D&T" or "we" or "us") is pleased to serve as independent accountants for Entergy Texas, Inc. (the "Company" or "you" or "your") to perform an examination of the management's assertion that the Summary of Costs Billed by Entergy Services, LLC and Other Entergy Affiliates to Entergy Texas, Inc. for the year ended December 31, 2021 ("Summary of Costs Billed") is in compliance with the service agreements that were previously approved by the Securities and Exchange Commission ("SEC") under PUHCA 1935 and those subsequently accepted by the Federal Energy Regulatory Commission ("FERC") following adoption of PUHCA 2005, as further described by the Notes to the Summary of Costs Billed. Ms. Amy Parker will be responsible for the services that we perform for the Company hereunder.

The services to be performed by D&T pursuant to this engagement are subject to the terms and conditions set forth herein and in the accompanying appendices. Such terms and conditions shall be effective as of the date of the commencement of such services.

Examination of Management's Assertion

Our engagement is to perform an examination in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) (the "AICPA standards"). The objective of an examination conducted in accordance with the AICPA standards is the expression of an opinion on whether the assertion is fairly stated, in all material respects, based on the criteria.

An examination includes examining, on a test basis, evidence supporting management's assertion and performing such other procedures as D&T considers necessary in the circumstances. An examination conducted in accordance with the AICPA standards is designed to obtain reasonable, rather than absolute, assurance about management's assertion taken as a whole. An examination is not designed to express an opinion on individual amounts or statements within an assertion. An examination is not designed to provide assurance on internal control or to identify deficiencies in internal control.

D&T Reports

We expect to issue a written report upon the completion of our examination. Our ability to express any opinion or to issue any report as a result of this engagement and the wording thereof, will, of course, be dependent on the facts and circumstances at the date of our report. If, for any reason, we are unable to complete our examination or are unable to form or have not formed any opinion, we may decline to express any opinion or decline to issue any report as a result of this engagement. If we are unable to complete our examination or if any report to be issued by D&T as a result of this engagement requires modification, the reasons for this will be discussed with the Audit Committee of Entergy Corporation (the "Audit Committee") and the Company's management.

Management's Responsibilities

Appendix A describes management's responsibilities.

Responsibility of the Audit Committee

We acknowledge that the Audit Committee is directly responsible for the appointment, compensation, and oversight of our work, and, accordingly, except as otherwise specifically noted, we will report directly to the Audit Committee. You have advised us that the services to be performed under this engagement letter, including, where applicable, the use by D&T of affiliates or related entities as subcontractors in connection with this engagement, have been approved by the Audit Committee in accordance with the Audit Committee's established preapproval policies and procedures.

Other Communications Arising from the Examination

In connection with our examination, we may have other comments for management on matters observed by us and possible ways to improve the efficiency of the Company's operations or other recommendations concerning internal control. With respect to these other communications, it is our practice to discuss all comments, if appropriate, with the level of management responsible for the matters, prior to their communication to senior management or the Audit Committee.

Fees

We estimate that our fees for this engagement will be \$150,000, plus expenses. Based on the anticipated timing of the work, our fees will be billed in May 2022 and payment is due 30 days from the date of invoice. Engagement-related expenses will be billed in addition to the fees and will be stated separately on the invoice.

Our continued service on this engagement is dependent upon payment of our invoices in accordance with these terms. Our estimated fees are based on certain assumptions, including (1) timely and accurate completion of the requested entity participation schedules and additional supporting information, (2) no inefficiencies during the examination process or changes in scope caused by events that are beyond our control, (3) the effectiveness of internal control throughout the period under examination, and (4) no changes to the timing or extent of our work plans. We will notify you promptly of any circumstances we encounter that could significantly affect our estimate and discuss with you any additional fees, as necessary.

Restriction on Report Use

The Company agrees that any report issued by D&T on management's assertion is intended solely for the information and use of the Company, Entergy Services, LLC, Duggins Wren Mann & Romero LLP,

Eversheds Sutherland LLP, and the Texas Public Utility Commission, and that our report is not intended to be and should not be used by anyone other than the Company, Entergy Services, LLC, Duggins Wren Mann & Romero LLP, Eversheds Sutherland LLP, and the Texas Public Utility Commission; nor will it be made available to any other persons or entities, or included, incorporated by reference, or referred to, in any filings with regulators

* * * * *

The parties acknowledge and agree that D&T is being engaged under this engagement letter to provide only the services described herein. Should the Company or the Audit Committee request, and should D&T agree to provide, services beyond those described herein, such services will constitute a separate engagement and will be governed by a separate engagement letter

This engagement letter, including Appendices A through E attached hereto and made a part hereof, constitutes the entire agreement between the parties with respect to this engagement and supersedes any other prior or contemporaneous agreements or understandings between the parties, whether written or oral, relating to this engagement

If the above terms are acceptable and the services described are in accordance with your understanding, please sign the copy of this engagement letter in the space provided and return it to us

Yours truly,

Dewberry & LeBoeuf LLP

Acknowledged and approved on behalf of
the Audit Committee of Entergy Corporation:

By: Patrick J. Condon

Title: Audit Committee Chair

Date: 06-May-2022 | 7:33:18 AM CDT

Accepted and agreed to by Entergy Texas, Inc.:

By: Kimberly A. Fontan

Title: SVP, CAO

Date: 05-May-2022 | 6:13:26 PM CDT

APPENDIX A**MANAGEMENT'S RESPONSIBILITIES**

This Appendix A is part of the engagement letter dated May 5, 2022, between Deloitte & Touche LLP and Entergy Texas, Inc. and approved by the Audit Committee of Entergy Corporation.

Management's Assertion

Management is responsible for the preparation, presentation, and overall accuracy of management's assertion and its conformity with the criteria. In this regard, management has the responsibility for, among other things:

- Determining that the criteria selected are appropriate for its purposes
- Establishing and maintaining effective internal control over management's assertion
- Identifying and ensuring that the Company complies with the laws and regulations applicable to its activities and informing us of any known material violations of such laws or regulations
- Making determinations as to the relevancy of information to be included
- Making appropriate estimates and assumptions that affect reported information
- Providing us with (1) access to all information of which management is aware that is relevant to the preparation and presentation of management's assertion, such as records, documentation, and other matters, (2) additional information that we may request from management for the purpose of our examination, and (3) unrestricted access to personnel within the Company from whom we determine it necessary to obtain evidence

Management's Representations

We will make specific inquiries of the Company's management about the representations embodied in management's assertion. In addition, we will request that management provide us with the written representations the Company is required to provide to its independent accountants under the AICPA standards. The responses to those inquiries and the written representations of management are part of the evidential matter that D&T will rely on in forming its opinion on management's assertion.

Process for Obtaining Preapproval of Services

Management is responsible for the coordination of obtaining the preapproval of the Audit Committee, in accordance with the Audit Committee's preapproval process, for any services to be provided by D&T to the Company.

Independence Matters

In connection with our engagement, D&T, management, and the Audit Committee will assume certain roles and responsibilities in an effort to assist D&T in maintaining independence. D&T will communicate to its partners, principals, and employees that the Company is an attest client. Management of the Company will ensure that the Company has policies and procedures in place for the purpose of ensuring that the Company will not act to engage D&T or accept from D&T any service that under the AICPA or other applicable rules would impair D&T's independence. All potential services are to be discussed with Ms. Parker.

Management will coordinate with D&T to ensure that D&T's independence is not impaired by hiring former or current D&T partners, principals, or professional employees in a key position, as defined in the AICPA *Code of Professional Conduct*, that would cause a violation of the AICPA *Code of Professional Conduct* or other applicable independence rules. Management of the Company will ensure that the Company also has policies and procedures in place for purposes of ensuring that D&T's independence will not be impaired by hiring a former or current D&T partner, principal, or professional employee in a key position that would cause a violation of the AICPA *Code of Professional Conduct* or other applicable independence rules. Any employment opportunities with the Company for a former or current D&T partner, principal, or professional employee should be discussed with Ms. Parker before entering into substantive employment conversations with the former or current D&T partner, principal, or professional employee.

For purposes of the preceding sections entitled "Independence Matters" and "Process for Obtaining Preapproval of Services", "D&T" shall mean Deloitte & Touche LLP and its subsidiaries, Deloitte Touche Tohmatsu Limited, its member firms, the affiliates of Deloitte & Touche LLP, Deloitte Touche Tohmatsu Limited and its member firms, and, in all cases, any successor or assignee

APPENDIX B

GENERAL BUSINESS TERMS

This Appendix B is part of the engagement letter to which these terms are attached (the engagement letter, including its appendices, the “engagement letter”) dated May 5, 2022, between Deloitte & Touche LLP and Entergy Texas, Inc. and approved by the Audit Committee of Entergy Corporation.

1. Limitation on Liability, Release, and Indemnification
 - a) D&T (as defined below) and its personnel will not be liable to the Company and the Audit Committee for any claims, liabilities, or expenses relating to this engagement (“Claims”) for an aggregate amount in excess of the fees paid by the Company to D&T pursuant to this engagement, except to the extent resulting from the bad faith or intentional misconduct of D&T. In no event will D&T or its personnel be liable for consequential, special, indirect, incidental, punitive or exemplary loss, damage, or expense relating to this engagement.
 - b) The Company agrees to release and indemnify D&T and its personnel from all Claims attributable to any misrepresentation by the Company’s management
 - c) The Company agrees to indemnify and hold harmless D&T and its personnel from all Claims, except to the extent resulting from the bad faith or intentional misconduct of D&T
 - d) The provisions of this Paragraph 1 will apply to the fullest extent of the law, whether in contract, statute, tort (such as *negligence*), or otherwise. In circumstances where all or any portion of the provisions of this Paragraph 1 are unavailable, D&T’s aggregate liability for any Claim shall not exceed an amount that is proportional to the relative fault that D&T’s conduct bears to all other conduct giving rise to such Claim
2. Independent Contractor. D&T is an independent contractor and D&T is not, and will not be considered to be, an agent, partner, fiduciary, or representative of the Company or the Audit Committee
3. Survival. The agreements and undertakings of the Company and the Audit Committee contained in the engagement letter will survive the completion or termination of this engagement. For purposes of these terms, “D&T” shall mean Deloitte & Touche LLP and its subsidiaries, to the extent that, as a subcontractor, they agree to provide any of the services under or in connection with the engagement letter, the member firms of Deloitte Touche Tohmatsu Limited, and the affiliates of Deloitte & Touche LLP and such member firms; and, in all cases, any successor or assignee
4. Assignment and Subcontracting. Except as provided below, no party may assign any of its rights or obligations (including, without limitation, interests or Claims) relating to this engagement without the prior written consent of the other parties. The Company and the Audit Committee hereby consent to D&T subcontracting a portion of its services under this engagement to any affiliate or related entity, whether located within or outside of the United States, provided, however, that such subcontracting will not relieve D&T of any of its obligations to the Company hereunder. D&T agrees that it will be responsible for the services performed by its subcontractors to the same extent that it is responsible for the services performed by itself. Professional services performed hereunder by any of D&T’s affiliates or related entities shall be invoiced as professional fees, and any related expenses shall be invoiced as expenses, unless otherwise agreed
5. Severability. If any term of the engagement letter is unenforceable, such term shall not affect the other terms, but such unenforceable term shall be deemed modified to the extent necessary to render it enforceable, preserving to the fullest extent permissible the intent of the parties set forth herein
6. Force Majeure. No party shall be deemed to be in breach of the engagement letter as a result of any delays or non-performance directly or indirectly resulting from circumstances or causes beyond its reasonable control, including, without limitation, fire, epidemic or other casualty, act of God, strike or labor dispute, war or other violence, or any law, order or requirement of any governmental agency or authority
7. Protection of Personal Information. To the extent that any information obtained by D&T from or on behalf of the Company or its employees in connection with the performance of services under this engagement letter relates to a resident of Massachusetts and constitutes “Personal Information” as defined in 201 CMR 17.02 (as may be amended), D&T shall comply with the obligations of 201 CMR 17.00 et seq. (as may be amended), entitled “Standards for the Protection of Personal Information of Residents of the Commonwealth,” with respect to such information.

- 8a Confidentiality. All nonpublic data provided to D&T disclosed or made available to D&T or obtained by D&T, directly or indirectly, from you and is in D&T's possession in connection with the performance of services under this engagement letter shall be deemed confidential information belonging to the Company (together with Personal Information (as defined below), the "Confidential Information"). Confidential Information does not include the independent auditor's report that will be issued pursuant to this engagement letter. During the term of this engagement letter and thereafter, D&T shall not disclose such Confidential Information to third parties without your prior written consent except (i) to the extent reasonably necessary in connection with the performance of the services herein, or (ii) where such Confidential Information was publicly available, or (iii) if such Confidential Information was either actually known to D&T prior to the Company's disclosure of such information under this engagement, or became available to D&T on a nonconfidential basis from a source other than the Company that D&T reasonably believes was not prohibited from disclosing such information to D&T by obligation to the Company, or was independently obtained or developed by D&T outside of disclosures made hereunder. Notwithstanding anything to the contrary contained herein, D&T shall not be restricted from, and the Company hereby consents to D&T disclosing and providing Confidential Information (1) to contractors providing administrative, infrastructure, and other support services to D&T and subcontractors providing services in connection with this engagement, in each case, whether located within or outside of the United States, provided that such contractors and subcontractors have agreed to be bound by confidentiality obligations similar to those in this paragraph, and (2) as may be required by law or regulation, or to respond to governmental inquiries, or in accordance with applicable professional standards or rules or in connection with litigation or arbitration pertaining hereto, provided, that if such disclosures are made as required by law or court order, then D&T, to the extent reasonably practical, shall give prompt advance notice of such disclosure requirement and shall request confidential treatment for the Confidential Information ordered or required to be disclosed. In satisfying its obligations under this paragraph, D&T shall maintain the Company's trade secrets and proprietary or confidential information in confidence using at least the same degree of care as it employs in maintaining in confidence its own trade secrets and proprietary or confidential information, but in no event less than a reasonable degree of care.
- 8b Terms
- i "Personal Information" means any non-public information capable of individually identifying a natural person, in written or electronic form, that is received from, or on behalf of, the Company by D&T during and pursuant to performance of the services hereunder. Personal Information does not include Protected Health Information, as defined by the Health Insurance Portability and Accountability Act of 1996 (HIPAA) and amended by Subtitle D of the Health Information Technology for Economic and Clinical Health Act provisions of the American Recovery and Reinvestment Act of 2009 (the "HITECH Act").
 - ii "Privacy Laws" means applicable privacy and consumer protection rules, laws and regulations, and orders, including any state and federal to which D&T may be subject and which D&T is required by applicable law to comply with in the performance of services hereunder.
- 8c Compliance with Privacy Laws. D&T acknowledges that the data to which it will have access pursuant to this engagement may contain Personal Information, the use of and access to which may be subject to Privacy Laws. D&T agrees to abide by such applicable Privacy Laws pertaining to Personal Information applicable to it in the performance of the services hereunder, as they are promulgated, and to maintain physical, electronic and procedural safeguards designed to allow D&T to comply therewith.
- 8d Personal Information Incident. In the event that D&T's engagement leader becomes aware of any breach of its confidentiality obligations set forth in the section entitled "Confidentiality" above that results in unauthorized access to Personal Information of the Company in D&T's control "unauthorized access", D&T shall promptly notify the Company of such unauthorized access and reasonably cooperate with the Company in complying with any Company notification obligations required by applicable law.
- 8e Liability in Connection with an Incident. To the extent that such unauthorized access (described in the section entitled "Personal Information Incident" above) arises out of D&T's intentional misconduct or breach of its confidentiality obligations under the section entitled "Confidentiality" above with respect to Confidential Information which is Personal Information, then, to the extent any Company notification is required by applicable law, D&T shall reimburse the Company for the reasonable out of pocket costs of notifying such affected individuals and providing such individuals with one year of credit monitoring service, in an aggregate amount not to exceed \$1,000,000.
- 9 Dispute Resolution. Any controversy or claim between the parties arising out of or relating to the engagement letter or this engagement (a "Dispute") shall be resolved by mediation or binding arbitration as set forth in the Dispute Resolution Provision attached hereto as Appendix C and made a part hereof.

APPENDIX C

DISPUTE RESOLUTION PROVISION

This Appendix C is part of the engagement letter dated May 5, 2022 between Deloitte & Touche LLP and Entergy Texas, Inc. and approved by the Audit Committee of Entergy Corporation.

This Dispute Resolution Provision sets forth the dispute resolution process and procedures applicable to the resolution of Disputes and shall apply to the fullest extent of the law, whether in contract, statute, tort (such as *negligence*), or otherwise.

Mediation. All Disputes shall be first submitted to nonbinding confidential mediation by written notice to the parties, and shall be treated as compromise and settlement negotiations under the standards set forth in the Federal Rules of Evidence and all applicable state counterparts, together with any applicable statutes protecting the confidentiality of mediations or settlement discussions. If the parties cannot agree on a mediator, the International Institute for Conflict Prevention and Resolution ("CPR"), at the written request of a party, shall designate a mediator.

Arbitration Procedures. If a Dispute has not been resolved within 90 days after the effective date of the written notice beginning the mediation process (or such longer period, if the parties so agree in writing), the mediation shall terminate and the Dispute shall be settled by binding arbitration to be held in New York, New York. The arbitration shall be solely between the parties and shall be conducted in accordance with the CPR Rules for Non-Administered Arbitration that are in effect at the time of the commencement of the arbitration, except to the extent modified by this Dispute Resolution Provision (the "Rules").

The arbitration shall be conducted before a panel of three arbitrators. Each of the Company and Deloitte & Touche LLP shall designate one arbitrator in accordance with the "screened" appointment procedure provided in the Rules and the two party-designated arbitrators shall jointly select the third in accordance with the Rules. No arbitrator may serve on the panel unless he or she has agreed in writing to enforce the terms of the engagement letter (including its appendices) to which this Dispute Resolution Provision is attached and to abide by the terms of this Dispute Resolution Provision. Except with respect to the interpretation and enforcement of these arbitration procedures (which shall be governed by the Federal Arbitration Act), the arbitrators shall apply the laws of the State of New York (without giving effect to its choice of law principles) in connection with the Dispute. The arbitrators shall have no power to award damages inconsistent with the terms of the engagement letter or its appendices, including, without limitation, the limitation on liability, release and indemnification provisions contained therein. The arbitrators may render a summary disposition relative to all or some of the issues, provided that the responding party has had an adequate opportunity to respond to any such application for such disposition. Discovery shall be conducted in accordance with the Rules.

All aspects of the arbitration shall be treated as confidential, as provided in the Rules. Before making any disclosure permitted by the Rules, a party shall give written notice to all other parties and afford such parties a reasonable opportunity to protect their interests. Further, judgment on the arbitrators' award may be entered in any court having jurisdiction.

Costs. Each party shall bear its own costs in both the mediation and the arbitration, however, the parties shall share the fees and expenses of both the mediators and the arbitrators equally.

APPENDIX D

INSURANCE

This Appendix D is part of the engagement letter dated May 5, 2022, between Deloitte & Touche LLP and Entergy Texas, Inc. and approved by the Audit Committee of Entergy Corporation.

1. Without limiting any obligations or liabilities of D&T under this engagement, D&T shall provide and maintain during the term of this engagement, at its own expense, without direct reimbursement, insurance coverage in forms and amounts which D&T believes will adequately protect it, but in no case less than
 - (a) Errors and omissions liability insurance as may be appropriate and available in the amount of not less than \$1,000,000 per claim covering claims or damages because of injury or damages arising out of any act, error, or omission of D&T in the rendering of professional services, and
 - (b) Data security insurance coverage, insuring security and privacy liability as well as data breach costs (including notification expenses and event management costs) with liability limits of \$1 million per event
2. D&T hereby waives all rights of recourse, including any right to which another may be subrogated, against you and Entergy Corporation subsidiaries ("Entergy Affiliates") for personal injury, including death, and property damage.
3. All of D&T's policies of insurance shall be primary and non-contributing with any insurance maintained by you and Entergy Affiliates. D&T will provide you with thirty (30) days' prior written notice of cancellation or any material adverse change in conditions.
4. D&T shall provide you with certificates of insurance issued to you and Entergy Affiliates as the certificate holder, evidencing coverage currently in effect upon execution and for the duration of this engagement. D&T shall require any subcontractor providing on-site services under this engagement to carry insurance coverage in a form and amount consistent with the requirements of this Appendix N. D&T shall obtain certificates of insurance evidencing such coverages prior to the commencement of services by the subcontractor, and shall present such certificates to you upon request and, in any case, no later than completion of services hereunder.
5. D&T and any subcontractor shall not begin the services until all of the insurance required of D&T and any subcontractor is in force and you have received the necessary documents. Compliance with this requirement is hereby expressly made a condition precedent to your obligation to make payment for any services performed. The minimum insurance requirements set forth above shall not vary, limit or waive D&T's or its subcontractor's legal or contractual responsibilities or liabilities to any party.

APPENDIX E

INFORMATION SECURITY STATEMENT

Overview

Deloitte has implemented an Information Technology (IT) infrastructure that is designed to align with industry standards. The security boundary of the IT infrastructure includes Deloitte-issued laptops, as well as infrastructure and applications, such as databases and backup systems. The IT infrastructure security controls and associated information security processes were developed to protect confidential information. In addition, Deloitte has developed and implemented resiliency processes related to protection of Deloitte people, its facilities, and continuity of operations. A summary of such processes, as well as policies and controls, are set forth below.

Purpose

The purpose of this Information Security Statement is to provide an overview of Deloitte's security practices that are in effect as of the published date of this document (09/02/2021).

Information Security Program

Deloitte maintains a comprehensive information security program, which includes policies, standards, procedures, and guidelines. The information security program is informed by several industry-standard guidelines and best practices including ISO 27001, COBIT, ITIL, and the American Institute of Certified Public Accountants (AICPA) Service Organization Controls (SOC 2).

Deloitte's IT leadership meets on a regular basis to consider strategic and tactical direction for the information security program, and its policies, standards, procedures, and guidelines.

Information security policies are drafted with input from internal information security stakeholders and are based upon industry-standard practices. The drafts are reviewed and approved by Deloitte's Cyber Security leadership, Office of General Counsel (OGC), Chief Confidentiality & Privacy Officer, Chief Information Officer (CIO), and Chief Information Security Officer (CISO). Once approved, the policies are published on Deloitte's Intranet and communicated to personnel at least annually.

Security Assurance and Certifications

Deloitte has established the following security assurance and certifications programs:

Information Security Management System (ISO 27001)

Deloitte has established and operates an Information Security Management System (ISMS) that manages its client confidential information. An independent third party has certified that the ISMS complies with the requirements of the International Information Security Management System Standard ISO 27001.

Business Continuity Management System (ISO 22301)

Deloitte's Business Continuity Management System (BCMS) program has been certified by an independent third party that it complies with the requirements of ISO 22301. This certification requires Deloitte to demonstrate the effectiveness of its BCMS program, and specifies the requirements to plan, establish, implement, operate, monitor, review, maintain and continually improve a documented business continuity management system to protect against, prepare for, respond to, and recover from disruptive incidents when they arise.

Third Party Assessments

Deloitte's Information Security program is assessed by third parties. The focus of the assessments is to measure the overall maturity and effectiveness of Deloitte's Information Security program. The comprehensive reports may be obtained by current or prospective clients with an acceptance of appropriate non-disclosure or confidentiality terms with Deloitte and subscriptions from the respective third parties.

On-Site Security Assessments

In an effort to protect and minimize risks to Deloitte's client data, and in lieu of permitting individual clients to perform independent security assessments of Deloitte's information security program, each year Deloitte engages an independent third-party auditor (Third Party) to conduct examinations in accordance with the Statement on Standards for Attestation Engagements to report on controls at a Service Organization (SOC 2 Report).

SOC 2 Report

The SOC 2 Report includes the Third Party's opinion on the fairness of the presentation of the description of Deloitte's systems in management's assertion and on the suitability of the design and operating effectiveness of the controls to meet the applicable trust services criteria, based on the Third Party's examination. The SOC 2 Report also includes a description of Deloitte's systems and controls, and a description of the Third Party's criteria, test procedures, and the results of such tests. The SOC 2 Report may be made available to a current or prospective client that is bound by appropriate non-disclosure or confidentiality terms with Deloitte applicable to the disclosure of the SOC 2 Report.

Awareness and Training

Deloitte has implemented training and awareness programs for its personnel related to information security, confidentiality, and privacy policies and practices. Deloitte personnel are required to complete information security, confidentiality, and privacy trainings during the new-hire onboarding process, as well as an annual update course thereafter. Deloitte personnel are presented with an information security policy awareness statement (which includes confidentiality and privacy policy requirements) via Deloitte's Intranet three times each year, which personnel are required to acknowledge within two weeks of the statement's release. In addition, Deloitte conducts internal simulated phishing campaigns to raise awareness and reduce risk among personnel.

Deloitte has a dedicated Security Awareness Committee. The committee is responsible for generating ideas to raise awareness of risks and to enhance the overall security culture through policy development and training. The committee meets regularly to discuss new and recurring security, confidentiality, and privacy issues, devise strategies and implementation plans, and to provide progress reports on existing projects. The committee is comprised of delegates from Deloitte's Cyber Security leadership, National Office of Security, Confidentiality & Privacy, Office of the CISO, National Quality Risk Management, Talent, and Office of General Counsel, and from Deloitte Touche Tohmatsu Limited's Global Information Security Office.

Cyber Security

The ITS Cyber Security team safeguards Deloitte's people, data, and brand, and their services uphold Deloitte's client, legal, and regulatory requirements in an evolving cyber era. The Office of the Chief Information Security Officer (OCISO) develops an organization-wide strategy and conducts operational oversight of the ITS Cyber Security team. Deloitte's Chief Information Security Officer (CISO) oversees the ITS Cyber Security team, which provides support in the following areas:

- Cyber Security Operations
 - Prevents, detects, and responds to an adversary's ability to steal, deny access to, or manipulate data, information or infrastructure
 - Assists in the development of security programs that enforce a structured defense to cyber risk by integrating threat intelligence data, analytics, and incident response capabilities
- Incident Response
 - Responds to incidents, and the planning, coordinating, and validating of corrective actions related to cyber events
 - Protects Deloitte's brand, reputation, intellectual property, client and proprietary data/information, and Deloitte personnel with vigilance, preparation, and expertise
 - Provides and leverages Deloitte's expertise in threat management, digital forensics, communications, and operational intelligence to securely operate and defend Deloitte
- Security Architecture & Engineering
 - Develops secure solutions aligned with Deloitte's policies and standards by engaging project teams, assessing cyber-related risks, coordinating the performance of risk-management activities, and reviewing solution designs for appropriate security controls
 - Implements solutions and provides ongoing operational support for security tools utilized by the Security Operations Center
- Cyber Strategic Initiatives include the following areas:
 - Identity and Access Management

- Implements tools, technologies, and organizational processes that provide end- users and administrators with secure, easy access to applications and collaboration platforms across Deloitte and with clients (core technologies include privileged access management, access management/single sign-on, multi-factor authentication, and identity governance and administration)
 - Cyber Design Studio
- Minimizes cyber risks related to technology solutions developed, updated, or acquired by Deloitte
- Advises teams on security requirements, designing/assessing architectures, coordinating security testing, and confirming the completion of risk-management activities prior to release
 - Data Protection
- Implements consistent security controls designed to protect client and Deloitte's personnel data and confidential information
- Provides data protection services that include data loss prevention, data access governance, data retention and destruction, data classification and rights management, cloud data protection, certificate lifecycle management, data encryption and key management, and firewall rules reviews
- Risk & Compliance
 - Risk & Compliance is the integrated collection of departments that enables Deloitte to reliably achieve security and compliance objectives, act with integrity, and demonstrate capabilities to manage risk associated with information assets entrusted to Deloitte. Risk and Compliance is responsible for providing strategy, direction, and risk-management guidance to Deloitte specific to internal compliance as well as manage risk from external factors that may threaten Deloitte. Risk and Compliance consists of the following areas:
 - IT Policies, Standards & Exceptions
 - Security Awareness Program
 - Compliance Monitoring
 - Audits & Assessments (Internal and External)
 - Client Audits and Inquiries
 - ISO 27001 & Risk Assessments
 - SSAE 18 SOC 2 Reporting
 - Governance, Risk & Compliance Automation
 - Quality Assurance
 - Vendor Assessment
 - Assurance & Certifications Programs:
 - Specializes in strategic assurance and certification, management of audits and

- assessments (including regulatory audits and remediation activities)
 - Provides guidance and security requirements to teams conducting client engagements
 - Acts as trusted advisors on cyber risk related inquiries from clients, client engagement teams, regulators, and internal/external auditors
- eDiscovery, Forensics & Investigations
- Provides support to various organizations within Deloitte, including Office of General Counsel, Talent, and Insider Threat
 - Collects, processes, and retains data in support of all legal matters

Deloitte maintains an appropriately sized, dedicated staff to support the Cyber Security Program. Deloitte establishes Information Technology and Cyber Security staffing benchmarks using industry metrics, previous staffing baselines, and expected growth trends.

Members of the Cyber Security team hold various industry security and audit-based certifications (e.g., CISSP, CISM, CISA, CDPSE, ISSM, CRISC, CEH, CCSP, ISO 27001 Lead Auditor, HITRUST certified CSF Practitioner, and OSCP).

Asset Management

Deloitte has asset management teams that hold shared responsibility for oversight and management of Deloitte IT assets and inventory throughout the asset lifecycle. Asset information is identified, inventoried, classified, and managed in centrally managed IT asset management systems, based on IT asset classes. There are tools and controls in place that manage hardware and software assets.

Deloitte has policies and procedures in place to manage licensed software and security controls to deter prohibited software from being installed and/or used on

Deloitte assets. Various centralized software and hardware inventory systems are maintained, which identify hardware and software components used within Deloitte information systems. These controls are supported by automated tools that provide configuration and inventory information on a continuous basis specific to configuration compliance, known vulnerabilities, inventory by Internet Protocol address (IP address) / device name and asset operational and connection status.

IT assets are configured to function in accordance with Deloitte's policies and standards, applicable specifications, and functionality requirements to prevent unauthorized or incorrect updates from being applied to such systems and network devices. Assets are provisioned using standardized and approved baseline configurations.

Access Control

Access to Deloitte information contained on Deloitte IT systems is granted on a need-to-know basis and must be approved by the Deloitte data owner.

Deloitte has policies and procedures in place to manage user accounts and access for new hires, existing staff, transfers, and terminated personnel. Automated processes link the Human Resource (HR) system to administer user access.

Deloitte has a formal disciplinary process for personnel who have violated access policies. Violations are evaluated on a case-by-case basis and may result in disciplinary action, including termination and/or criminal charges, if warranted.

Vendor and contractor access are requested through procedures that involve Deloitte's Talent and Technology groups. Upon approval, the vendor user accounts are created in a controlled domain organizational unit giving the access necessary to perform their defined duties. Vendor and contractor access are granted on a temporary basis based on business need.

Remote access is provided via Transport Layer Security (TLS) using two-factor authentication with account activity being logged to Deloitte's logging/alerting mechanism. Depending on the level and type of access required, a Virtual Private Network (VPN) solution provides a secure virtual session or web interface with access into the needed application(s) or platform.

For all web-based applications (including VPN), Multi-Factor Authentication (MFA) has been enabled. Verification options include text message or mobile application.

Privileged user accounts are established and administered in accordance with a role-based access scheme that organizes all system and network privileges into role-based groups (e.g., key management, network, system administration, database administration, and web administration).

Identification and Authentication

All users must authenticate to the Deloitte network using a unique user identification (ID) and a strong password prior to gaining access to the information system.

Deloitte strong passwords contain the following characteristics:

- Passwords are required to be at least ten (10) characters in length and contain at least three of the following four elements. (1) westernized Arabic numbers (e.g., 2, 5, 9), (2) non-alphanumeric characters (e.g., #, %, !, %, @, ?, -, *), (3) English uppercase letters (e.g., A, B, C), and/or (4) English lowercase letters (e.g., a, b, c)
- Passwords are not permitted to contain:
 - parts of the users' username, first name, or last name
 - dictionary words with or without (i) numbers or special characters at the beginning or end, or (ii) letters, numbers, or character exchanges (e.g., Summer2017, ?Happyman, H3llofr!end?)
 - words or numbers connected with users such as family names, pet names, birthdays, addresses, or phone numbers
 - common terminology, acronyms, or names associated with the Deloitte or its clients
 - any variation of 'Deloitte' or 'Password' (e.g., Deloitte12, P@sswOrd12, Pa\$\$wOrd12)

- o any sequencing of letters and numbers that follow the order of a keyboard (i.e., keyboard walk patterns such as 1234qwerASDF, 1qazXSW@3edc)

Additional Password Safeguards

The following additional password related safeguards are enforced:

- Users are not permitted to reuse their previous twenty-four passwords
- Passwords expire every 90 days
- There is a password lockout threshold after 6 invalid logon attempts

System Security

System and Communications Protection

A firewall and intrusion prevention system (IPS) is employed at the point of entry and between various security zones within the Deloitte network. Access control lists are placed on firewalls controlling the inbound and outbound flow of traffic. Traffic is denied by default unless approved by the gateway protocols as configured and approved by the Deloitte security team. A demilitarized zone (DMZ) and trusted zones are used to segment traffic to areas that are protected in accordance with the accepted risk levels. Web servers located on a publicly reachable network segment are separated from the internal network by a firewall (i.e., DMZ).

System and Information Integrity

Firewall, IPS, and VPN audit logs are sent to the log aggregator, which checks for abnormal activity and anomalous behavior that would trigger an information security review. Hardware and software checks are done by automated tools with identified alert levels that trigger a notification to the system administrators in case of a system flaw.

Anti-virus and malware protection are managed by enterprise policy and distributed periodically by a server located in the environment. Anti-virus is configured to scan external devices attached to the information system as well as email traffic.

The anti-virus software is configured to automatically update protection periodically and scan the files prior to access. Deloitte has implemented a local administrative privilege management tool to prevent users from disabling security controls (anti-virus, firewalls, DLP, CASB and others). An Advanced Threat Protection (ATP) service has been deployed to provide protection against common and sophisticated attacks against Deloitte-managed servers, laptops, and workstations. The ATP service performs three primary functions: monitor, prevent / protect, and report.

Network Access Controls

Deloitte has implemented industry standard Network Access Controls (NAC) to prevent unauthorized devices from accessing the Deloitte network. The NAC and group policy settings enforce compliance checks and authentication of Deloitte managed devices for wired and wireless access.

Data Backup and Restore

Production servers are scheduled for a daily, full, or incremental backup. Non-production server backups are scheduled for backup as needed. If a system backup is interrupted for any reason, it will resume in the same site once the issue that caused the interruption is resolved. In the normal operation of the data center, tape and/or disk-based backup restores are performed multiple times per week. These restores validate the integrity of backup data at rest on disk and tape. Physical tape media are stored in a secured facility. Damaged and end-of-life media is destroyed by a certified vendor and the vendor provides a confirmation of destruction. Tapes that contain data are sent off-site and tracked by an automated inventory tracking system. The off-site vendor stores the media in a secure, environmentally controlled storage facility. Backup data stored on tape and disk is encrypted using AES-256 standards.

Laptop Backup and Restore

Deloitte laptops are backed up daily to a Software as a Service (SaaS) backup solution, using automated technology. All backup and restore activities are secured using 256-bit TLS v1.2 encryption. Backups are validated through periodic operational data recovery.

Information Systems Acquisition, Development and Maintenance

Acquisition of System and Services

Deloitte does not acquire IT systems or services until Cyber Security has reviewed the product or service to determine whether it meets internal guidelines with respect to security and encryption. Software installation requests are submitted for risk assessment and approval. Software is not implemented unless it is reviewed against Information Technology Services (ITS) standards. There is a Change Control Board (CCB) that discusses any changes that may affect the security posture of the environment and documents all proposed upgrades or modifications to the environment, assets, and infrastructure.

Application Development

Deloitte follows secure coding best practices during the Secure System Development Lifecycle (SSDLC) for Deloitte applications. The SSDLC process includes requirements gathering, system analysis and design, application scanning, testing and acceptance. Deloitte's applications and their components are tested for compliance with generally accepted security standards. Testing includes manual, static, and dynamic code reviews; vulnerability scans are performed and must meet defined security levels prior to applications being placed in production.

Change Control

Deloitte has a change management process in place for its IT systems. Proposed changes are submitted, tested, and reviewed during regularly scheduled Change Control Board meetings. Approved changes are tested, and vulnerability scans are performed prior to deployment. Deployment windows are scheduled to minimize the impact to Deloitte's operations. Back-out plans are in place should they be needed.

Patch Management

Deloitte has a Patch Management program and supporting tools in place that are managed by an internal Patch Management Team (PMT). Vendor and industry-accepted alert lists are monitored for new patches. Patches are reviewed by the PMT during regularly scheduled meetings and are rated for deployment based on assessed severity levels. Emergency patch management meetings are called when needed.

Vulnerability Management

Vulnerability scans and penetration tests are performed by independent, qualified, and authorized Deloitte staff or third parties using automated vulnerability and configuration verification tools. Penetration tests are performed annually on the network infrastructure's external perimeter by an independent team within Deloitte. Vulnerability scanning is performed weekly on the network infrastructure's internal and external perimeter by an independent Deloitte team.

Maintenance

Deloitte ITS performs software and hardware maintenance on Deloitte's environment servers.

Performance reports are initiated through automated tools that specify certain levels of performance to trigger the generation of these reports (e.g., % of CPU processor utilization, etc.).

Third-party contractor maintenance personnel must be approved prior to receiving access to the information system servers. Third-party maintenance personnel are escorted into the facility and accompanied during the period of access. A log is maintained that documents the name, date, length of time, justification, and escort name for each maintenance individual who is granted access to the information system(s).

Wireless Access

Deloitte supports an internal wireless network within the organization. A wireless security and acceptable use policy is in place. Only Deloitte-approved access points will be connected to Deloitte's network. Wireless network segments are segregated from the Deloitte network using Virtual LANs or other appropriate technologies.

- For wireless access to Deloitte's networks, personnel are required to use Wi-Fi Protected Access (WPA2 or stronger protection) where it is available.
- For the convenience of visitors, clients, or guests, a guest wireless network providing controlled access to the Internet may be made available in Deloitte's facilities.
- Visitor devices may only connect to Deloitte's segregated visitor wireless network for Internet access, which is separated from Deloitte's network.

Data Protection

Deloitte personnel receive training on the proper handling of confidential information (CI) and Personally Identifiable Information (PII). Deloitte requires transmission of certain data in an encrypted format.

Data Loss Prevention

Deloitte Data Loss Prevention (DLP) controls are enabled to monitor the following channels for data exfiltration: HTTP/S, FTP, SMTP (Email), Removable Media, Printer/Fax, and Cloud Storage. DLP controls are also configured to meet legal, regulatory, and risk requirements and align with Deloitte's security policies.

Deloitte practitioners are prohibited by a technical control from writing data to removable media devices (e.g., external hard drive, USB thumb drive, and removable hard drives) except where there is a business need.

Cloud Access Security Broker (CASB) service is used to provide a centralized view of service or application use across the Deloitte Network, help protect data, and perform anomalous behavior detection. In addition, Deloitte has implemented controls to prevent the upload of files to the following categories of sites: Storage, Collaboration, Social Media, and Webmail.

Media Protection

Secure printing is available at multiple locations within each Deloitte office that requires the usage of a Deloitte-issued electronic smartcard badge to enable the print job. In addition, software has been deployed to Deloitte-issued IT assets as part of the standard application toolset that allows the creation of encrypted WinZip files (FIPS 140-2 compliant).

Laptops are encrypted and required to be physically secured at all times. Physical access to servers is restricted to authorized parties. Magnetic drives are wiped/over-written with a minimum of three passes with a media sanitization tool prior to being released for re-use and disposal.

Deloitte has employed the following methods of mobile device protection: (i) forced access Personal Identification Numbers (PINs); (ii) remote wipe after incorrect PIN/password attempt policy is exceeded; (iii) remote wipe if the mobile device is reported as lost or stolen; (iv) encryption; and (v) an installed Mobile Device Management and Mobile Threat Management tools.

Data Destruction

Policies and practices are in place with regards to the destruction of confidential information and Personally Identifiable Information (PII) that vary depending on type of media on which such information is stored. Deloitte is aligned with the National Institute for Standards and Technology's (NIST) guidelines for media sanitization. Storage media is required to be wiped using a disk cleaning tool, and tapes are required to be destroyed at end-of-life. Paper containing such information is required to be discarded into secure lockboxes and is shredded by a reputable and certified third party that uses processes that meet NIST destruction standards.

Encryption

Deloitte uses an industry standard Public Key Infrastructure (PKI) key management solution to manage and secure the private keys. PKI keys are generated by custodians within Deloitte. Deloitte maintains inventory of cryptographic items used in the services they provide that details all cryptographic keys, digital certificates, cryptography software, and cryptographic hardware managed by Deloitte to prevent damage in case of an incident. PKI keys are rotated annually and replaced before their expiration. Deloitte maintains a backup of all PKI keys to prevent the service being interrupted if the keys become corrupted or require restoration. Access to the backups is restricted to secure locations and access controls are based on least privileges.

Data-at-rest encryption has been employed on all block storage arrays supporting physical and virtual servers.

Whole-disk encryption has been deployed on Deloitte-issued laptops. Deloitte's laptops have deployed encryption with the 256-bit Advanced Encryption Standard (AES) algorithm.

WinZip is installed on all Deloitte-issued laptops. This encryption method is FIPS 140-2 compliant

Deloitte Internet email gateways are configured to attempt to transmit all email in an encrypted manner, using opportunistic TLS encryption, if the recipient of the transmission can support such encryption methodology. If TLS is enabled on the recipient email gateway, the email will be encrypted between the Deloitte gateway and the recipient gateway. TLS encryption can also be enforced when agreed with the recipient organization. This encryption method is FIPS 140-2 compliant.

Data-in-transit is protected by secure TLS using certificates with minimum 2048-bit RSA key and SHA2 signing when using Deloitte secure websites and file transfer services.

Secure File Transfer Protocol (SFTP) is an available option for the transfer of client data. SFTP securely encrypts and compresses files during transmission. This encryption method is FIPS 140-2 compliant.

Compliance

System Audit and Accountability

System audit logs and records are created to monitor the following:

- Anti-virus services
- Intrusion prevention services
- Remote access services, web proxy services
- Domain authentication
- Router events
- Firewall events
- VPN access
- Application logs
- Operating system logs
- Privileged access logs

System audit logs are maintained to support analyses and investigations. Logs are maintained for a period of one (1) year. Logs may also be preserved for longer periods based on legal or regulatory requirements.

System audit log content includes: (i) date and time of the security event; (ii) the component of the information system (e.g., software component, hardware component) where the security event occurred, type of security event, (iv) unique user/subject identity, and (v) the outcome (success or failure) of the security event.

Deloitte's 24X7 Security Operation Center uses an industry standard Security Information and Event Management (SIEM) platform and log monitoring tools to continuously identify, prevent, and respond to operational problems, security incidents, policy violations, and fraudulent activities. System audit logs are aggregated, and security events are analyzed with appropriate correlation rules to generate alerts and respond accordingly.

System Audits

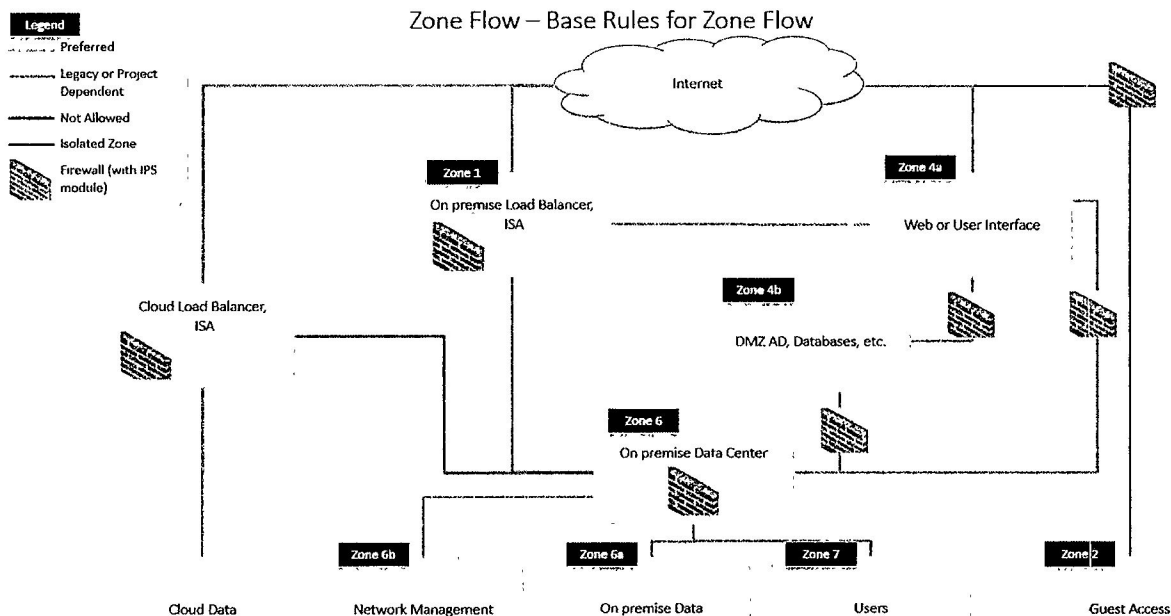
Deloitte's internal audit team periodically performs internal audits on various aspects of Deloitte's systems, processes, and policies.

Application Configuration Management

Software baseline requirements are created in accordance with Deloitte's policies and standards. Software is tested against the baseline requirements prior to being placed in the production environment. Continued monitoring and change management processes are conducted while in operation.

Data Flow Diagram

Zone Flow – Basic Rules for Zone Flow



Deloitte.

Name: Network Diagram.pptx Revised: 12/15/2020 Reviewed: 8/12/2021

Management and Protection of Confidential Information

Deloitte is committed to protecting the Confidential Information (CI), including Personally Identifiable Information (PII), of our clients, our organization and the third parties with whom we work. "Confidential Information" refers to any information not generally available to the public, in any form, that Deloitte receives or creates in the ordinary course of business. To support this commitment, Deloitte's Confidentiality & Privacy team is responsible for setting guidelines, developing procedures, and providing consultation and training on the management of Confidential Information.

Confidentiality & Privacy has also developed the Confidential Information Program (CIP) for the proactive management of the protection of Confidential Information and is responsible for implementing the Confidential Information Program across Deloitte. The Confidential Information Program consists of processes, technology controls, training, and communications that help our professionals to improve their awareness of risks associated with Confidential Information and their ability to properly manage and safeguard Confidential Information.

Confidentiality Program

The Confidentiality Program consists of processes and activities that are performed throughout the engagement and data lifecycle to manage and protect Confidential Information.

Client account and engagement teams in the Confidentiality Program generally do the following:

- Appoint a Confidentiality & Privacy Manager responsible for overseeing program activities
- Develop and maintain a Confidential Information Management Plan (CIMP) to document the confidential information management strategy and safeguards employed.
- Develop and deliver confidentiality and privacy onboarding training that outlines the protocols that team members must follow when accessing, storing, using, transferring, and disposing of Confidential Information and PII.
- Implement physical, administrative, and technical safeguards identified in the CIMP to proactively manage risk.
- Complete other required confidentiality and privacy training as applicable.

Deloitte also has an Insider Threat program in which Deloitte conducts active monitoring of insider threats. Insiders are defined as personnel and contractors who, based on their access to certain systems and information, could adversely affect the brand, reputation, and/or business of Deloitte or its clients. Leveraging potential risk indicators, the Insider Threat program monitors persons of interest across a broad risk spectrum, including workplace violence, espionage, fraud, and theft of intellectual property and Confidential Information. Analytic and cognitive technologies are used to help identify indicators of poor risk-culture fit and determine corresponding strategic tactics and mitigation strategies to align our sub-cultures

Data Privacy

Deloitte is committed to protecting our clients' Personally Identifiable Information (PII). Deloitte has a privacy policy, privacy notices, applicable procedures, and personnel dedicated to privacy compliance activities related to our privacy policy, privacy notices, and applicable data privacy laws and regulations. Deloitte regularly monitors for changes in privacy laws and regulations and adjust our policies and procedures when appropriate. Additionally, Deloitte maintains an annual review process across business areas to verify compliance with our privacy policies, notices, and procedures.

Deloitte has policies and procedures that protect PII and support compliance with Deloitte's legal and regulatory requirements, internal policies and procedures, and contractual obligations relating to the transfer and processing of PII

- When Deloitte acts in the capacity of a “Business Associate” to our clients, as such role is defined under the Health Insurance Portability and Accountability Act, as amended (HIPAA), Deloitte is required to comply with the obligations of a Business Associate under HIPAA. Deloitte has implemented policies, procedures, and controls that facilitate compliance with those obligations.
- Deloitte performs an annual self-assessment process to validate adherence to data privacy lifecycle safeguards regarding the collection, use, transfer, storage, and destruction of PII for Business Processes and Service Lines that process PII.
- Deloitte utilizes a Privacy Impact Assessment (PIA) process for new systems, changes to existing systems and high-risk business processes that access, transfer or store PII.
- In support of the Privacy by Design concept, Deloitte has incorporated privacy and confidentiality requirements into our secure systems development lifecycle (SSDLC) for internally developed systems so that these requirements are considered early and often throughout the lifecycles of technology projects using a risk-based approach.
- Members of Deloitte’s Privacy team hold various security and privacy certifications (e.g., CIPP/US, CISSP).
- Deloitte assists its clients in fulfilling their data privacy obligations to respond to: (a) requests from individuals with respect to their PII processed by Deloitte; or (b) complaints relating to Deloitte’s processing of PII.

Confidentiality & Privacy Incident Management

Deloitte has instituted an integrated incident response process designed to facilitate prompt reporting and resolution of incidents. Our confidentiality and privacy incident response process is characterized by the following:

- Centralized reporting of actual or suspected incidents to a Help Desk, which is available 24/7 with access via a toll-free number and online self-reporting capability available on Deloitte’s Intranet site.
- Training and awareness programs focused on helping personnel understand immediate steps to be taken in case of actual or suspected incidents.
- Established roles and responsibilities for incident management and response including involving the appropriate consultation resources across the Global Deloitte organization, as applicable to the specific matter.
- Documented processes and tools to help gather incident facts, initiate response activities in the required time frames, engage incident response teams, escalate incidents, and alert appropriate leaders, based on the nature of the specific incident.
- Consultation among the relevant parties regarding the need for a corrective action plan.

- Development, as appropriate, of action plans, including any required communications within required time frames, as well as actions to mitigate the risk of a future recurrence
- Post-incident follow-up process to analyze root causes and integrate lessons learned.

Information Security Incident Management

Deloitte has built an integrated incident response team that brings together the appropriate subject matter experts from various cross-functional disciplines to address each specific incident. The Information Security Incident Response Procedures (Procedures) describe how various types of incidents are handled. The Procedures identify key resources and communications that will take place based on various incident types. The Procedures identify to whom suspected incidents should be reported and describe the escalation path from the entry point in the process through resolution.

Security Awareness training is in place to educate Deloitte personnel of their responsibilities concerning security incidents. Each incident is logged, and the relevant facts are captured for analysis and reporting. When necessary, data related to the incident is maintained in a forensically sound manner and appropriate chain-of-custody is documented.

The incident response team has a variety of tools available to assist them in the analysis of incidents. These include standard security tools from software and hardware providers as well as commercial forensic tools specifically targeted for such matters.

Information security incident procedures are exercised annually so the Incident Response team can demonstrate proficiency and readiness. For each significant incident, a post-incident review is conducted to identify any areas for improvement as well as lessons learned. These findings are used to adjust, enhance, or improve the procedures.

Business Continuity Management (BCM) Program

Deloitte takes disaster and contingency planning very seriously, including planning for events that impact its people, its facilities, and its technology. Deloitte's business continuity planning addresses issues such as, communications, travel, resource allocation, technology needs, and alternate work sites. Response procedures assess the well-being of personnel, provide for the continuity of essential business functions, and utilize recovery procedures for the restoration of critical business processes. These critical business processes are identified during a business impact analysis process and are documented in the business continuity plans for each business and enabling area.

Plans are designed to maximize the availability of personnel and resources to continue operations. Deloitte recognizes the importance of testing key recovery strategies to validate the effectiveness of plans. As such, annual testing is conducted and includes:

- Tabletop exercises with identified local crisis management teams
- Emergency notification system testing multiple times throughout the year

- Testing of technology systems and applications as described in the “Disaster Recovery Management Program” below
- Work from home scenarios for relevant sites

Cross-functional teams are identified to manage potential disruptive events, emergency situations, or disasters. Each Deloitte office has a local crisis management team to handle smaller, localized events impacting a single location. For larger events or those that are not specific to a single location or geography, an experienced National Incident Support Team is assigned. A National Crisis Council handles incidents that rise to the level of a true crisis requiring strategic involvement and decision-making.

Cross-functional teams are identified and documented in the plans to include representation of key stakeholders from the following areas:

- Client Services
- Office Services/Operations/Facilities
- Office of Security
- Human Resources and Benefits
- Information Technology Services
- Procurement and Travel
- Communications
- Risk Management

Deloitte has designed an impact-driven approach, which focuses on the impacts of an event, emergency, or crisis, rather than specific scenarios. Each type of situation could have an impact on our people, our facilities, our technology, or our clients. Each type of situation could require communications, whether internal or external. The team-based, impact-driven approach utilized by Deloitte provides the appropriate resources to assess and address the impacts of an event.

Deloitte’s planning considers the potential impacts and continuity of operations in the event of a pandemic, which includes a pandemic-specific governance model and response triggers. Pandemic planning and response are aligned with the crisis management and business continuity processes, including the use of the National Incident Support Team, supplemented by additional members during a pandemic response. Potential pandemic developments are monitored; identified crisis teams oversee implementation of specific pandemic action steps based on the severity of the pandemic, including targeted communications that are issued internally and externally, and the identification of critical people and resources.

Disaster Recovery (DR) Management Program

Deloitte maintains an active disaster recovery management program which helps Deloitte to continue delivering information-technology-related services should a disruption occur. Deloitte’s program includes the following basic activities:

- Business continuity planning for IT infrastructure support staff.
- Business impact assessments to help define criticality of processes and systems related to recovery time objective.
- Disaster recovery planning of our technology through multiple failover capabilities.
- Implementation of resilient architectures where technology allows.
- Risk assessments as part of continual service improvement, with countermeasures identified and implemented for the newest scenarios.
- Internal review process for maintaining the quality of plans and services.

The Business Continuity Management (BCM) Program and plans include emergency-response business procedures, which go into effect following the occurrence of a disaster or other unplanned interruption.

Disaster Recovery (DR) plans include technical and business contact call lists, as well as notification and escalation information and architecture diagrams. Where pertinent, third-party information is also included. Recovery time objectives and recovery point objectives are documented and tested for each plan.

BCM/DR plans for critical infrastructure are subject to review and testing every 12 months with industry standard testing methods.

Risk assessment test scenarios vary based on business sensing and technology security. Test results are reviewed and recorded.

In summary, Deloitte has a comprehensive disaster recovery and business continuity management program that is designed to provide for the continuity of essential IT business functions and critical business processes following the occurrence of a disaster or other unplanned interruption impacting Deloitte's IT infrastructure.

Limits of Business Continuity and Pandemic Planning

Physical and Environmental Security

Only authorized personnel with a Deloitte-issued electronic badge are granted access to Deloitte's facilities. Procedures exist for controlling visitor access and maintaining a detailed log of all visitors to the facilities. Deloitte data centers are further restricted to only those personnel with the need to access restricted areas. Data centers have the following physical security measures: security guards, man-trap doors at primary entrance, multi-factor authentication (Deloitte-issued electronic badge and biometric readers) at secondary entrance, video cameras, and sign-in and sign-out sheets for escorted visitors.

The electricity, water, and temperature controls are pre-approved for use by the facilities administrators in the data centers. Each utility has a control in place to monitor its usage and to notify an administrator in case of failure. Automatic emergency lighting is installed in areas necessary to maintain personnel safety.

Emergency exits are located at appropriate places in Deloitte facilities. Automatic fire suppression systems have been installed to protect the facilities. In data centers, the primary type of system is HFC-125 chemical-based and activated via multiple smoke detectors, and the second type of system is based on pre-action hydronic and the detection method is temperature. Master water shut-off valves are present. Temperature and humidity controls have been implemented to protect against temperature fluctuations in all areas of the data centers containing IT equipment. These systems are tested periodically in accordance with manufacturers specifications (monthly, quarterly, semi-annually, or annually).

Cloud Hosting

Deloitte has arrangements with vendors who provide Deloitte with certain Software as a Service (SaaS), Platform as a Service (PaaS), Infrastructure as a Services (IaaS), and hosting services. Deloitte selects and retains these vendors based on, among other qualities, their capability to maintain safeguards for the systems, software, and information at issue that are consistent with leading industry security practices. Deloitte requires these vendors to implement and maintain such safeguards.

Deloitte's Cloud Services (DCS) team employs a geographical hosting strategy, with availability zones and regions located within the US. Primary and secondary availability zones are segregated by geographical region, and each geographical region is supported by dedicated vendor staff.

DCS provides administrative, physical, and technical safeguards, at Layer 0, which aligns with industry standards such as ISO 27001, ISO 22301, and AICPA SSAE 18 (SOC 2).

Human Resources Security

Upon hire and on a quarterly basis, personnel must agree to comply with Deloitte's policies, including those relating to information security, confidentiality, and privacy. In addition, Deloitte personnel are required to complete security awareness training during the new hire onboarding process.

Background Checks for U.S. Personnel

Deloitte generally requires that background investigations be conducted for partners, principals, and employees at the time that they join Deloitte. Potential issues that are identified in the background investigation are reviewed on an individual case-by-case basis, in light of guidance from the Equal Employment Opportunity Commission and applicable federal, state, and local law. This individualized assessment includes a determination of whether the issues identified are job-related or pose a risk to Deloitte or to its employees, partners, principals, or clients. The type of background investigation

performed depends on whether the individual joining is a partner or principal and the level of the employee. While background investigations were not always performed on Deloitte personnel, and may not always have covered the same information, background investigations of Deloitte personnel in the U.S. currently include the following, at a minimum:

- Social Security Number (SSN) verification confirms a valid number and the names and addresses associated with that number
- Felony and misdemeanor conviction searches: searches of the following records for felony and misdemeanor convictions are performed for the last five years in areas of residence, work, and school.
 - Federal courts
 - County courts
 - State repositories, where the state has made one available and it is reasonably accessible
- A national criminal record database search, including the state sex offender registries
- Education confirmation. education beyond high school confirmed
- Employment confirmation: professional employment in the last five years is confirmed
- Searches of various government and criminal sanctions lists, such as SEC, OFAC, OIG/GSA, FDA, FBI Most Wanted, EU Terrorist Watch List, Interpol Watch List, etc
- Professional licenses. confirm relevant professional licenses

Background checks for Personnel of Deloitte entities located in India (U.S. India)

The type of background investigation performed depends on whether the individual joining U.S. India is a partner, principal, or employee, and the level of the employee. While background investigations were not always performed on U.S. India's personnel and may not always have covered the same information, background investigations of U.S. India personnel currently include the following, at a minimum:

- Identity Verification, where possible.
- Criminal checks: check all relevant court records for a five-year period
- Education confirmation. all university level education is confirmed
- Employment confirmation: all professional employment in the last five years is confirmed
- Searches of various government and criminal sanctions lists, including India specific and global databases
- Professional licenses. confirm relevant professional licenses

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

Response of: Entergy Texas, Inc.
to the First Set of Data Requests
of Requesting Party: Commission Staff

Prepared By: Richard E. Lain, John H.
Bearden, Tuyen Dang
Sponsoring Witness: Richard E. Lain
Beginning Sequence No. LC40
Ending Sequence No. LC42

Question No.: STAFF 1-1

Part No.:

Addendum:

Question:

RATE-CASE EXPENSES

Please provide the following information for all requested rate-case expenses, whether directly or indirectly incurred. If provided previously, please provide a cross-reference identifying the page number of the filing which contains this information.

Please provide for ETI:

- a) A summary schedule showing total rate-case expenses by vendor within each discipline (legal, engineering, accounting, etc.) with subtotals for each month for which rate-case expense reimbursement is sought, broken down as follows: estimated expenses, expenses incurred and paid to date, expenses incurred and not paid to date, remaining estimated expenses, and specific areas of work by vendor.
- b) An explanation of the basis for any estimated rate-case expenses requested and when the estimated expenses are expected to be incurred.
- c) Assurance that the total amounts provided in response to item (a) equal ETI's total requested rate-case expenses.
- d) Please provide supporting documentation, including but not limited to paid invoices, receipts, timesheets, work descriptions, etc. to support all of the rate-case expenses that ETI seeks to recover in this case.

Response:

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

- a. Please see the attachment (TP-53719-00PUC001-X001-082). For the specific areas of work by vendor, please see the Direct Testimony of Meghan Griffiths.
- b. ETI is only seeking recovery of the rate case expenses it has or will actually incur and intends to provide supplemental testimony or affidavits to support additional rate case expenses incurred in Docket No. 53719 as the case progresses. The estimates contained in Schedule G-14.1 are provided on an informational basis only. Please refer to the Direct Testimony of Richard Lain at pages 25-26.
- c. See the Company’s response to subpart b.
- d. Please see the confidential attachment (TP-53719-00PUC001-X001-083 Prt d_CONF) which includes all related invoices and timesheet information incurred through June 2022. Confidential materials have been included on the secure ShareFile site provided to the parties that have executed the protective order certifications in this proceeding.

**DESIGNATION OF PROTECTED MATERIALS PURSUANT TO
PARAGRAPH 4 OF DOCKET NO. 52487 PROTECTIVE ORDER**

The Response to this Request for Information includes Protected Materials within the meaning of the Protective Order in force in this Docket. Public Information Act exemptions applicable to this information include Tex. Gov't Code Sections 552.101 and/or 552.110. ETI asserts that this information is exempt from public disclosure under the Public Information Act and subject to treatment as Protected Materials because it concerns competitively sensitive commercial and/or financial information and/or information designated confidential by law.

Counsel for ETI has reviewed this information sufficiently to state in good faith that the information is exempt from public disclosure under the Public Information Act and merits the Protected Materials Designation.

Kristen F. Yates
Entergy Services, LLC.

<u>Vendor</u>	Estimate	November 2021	December 2021	January 2022	February 2022	March 2022	April 2022	May 2022	June 2022	Total
Legal										
Estimated expenses and timing ¹	\$	4,200,000								
Incurring and Paid:										
DUGGINS WREN MANN & ROMERO LLP			\$ 16,347	\$ -	\$ 1,267	\$ 22,004	\$ 53,361	\$ 82,400	\$ 89,567	\$ 264,945
EVERSHEDS SUTHERLAND US LLP								\$ 18,251	\$ 17,404	\$ 35,655
JAGER SMITH JR DBA JAGER SMITH LLC						\$ 1,683	\$ 1,617	\$ 2,673	\$ 2,706	\$ 8,679
TAGGART MORTON LLC							\$ 153	\$ -	\$ 9,913	\$ 10,065
Remaining Est. expenses and timing										\$ 3,880,656
Areas of work	Legal									
Engineering										
Estimated expenses and timing ²	\$	-								
Incurring and Paid										\$ -
Remaining Est. expenses and timing										\$ -
Areas of work	N/A									
Accounting										
Estimated expenses and timing ³	\$	150,000								
Incurring and Paid										
DELOITTE AND TOUCHE LLP								\$ 150,000		\$ 150,000
Remaining Est. expenses and timing										\$ -
Areas of work	Accounting									
Other										
Estimated expenses and timing ⁴	\$	870,000								
Incurring and Paid										
ALLIANCE CONSULTING GROUP						\$ 3,465	\$ 11,129	\$ 19,111	\$ 6,850	\$ 40,555
EXPERGY							\$ 11,020	\$ 23,555	\$ 3,625	\$ 38,200
JACKSON WALKER LLP									\$ 9,329	\$ 9,329
KFG INC							\$ 15,600	\$ 9,555	\$ 20,475	\$ 45,630
LEWIS AND ELLIS, INC.								\$ 980	\$ 6,615	\$ 7,595
Remaining Est. expenses and timing										\$ 728,691
Areas of work	External Support									
Company Expenses										
Estimated expenses and timing ⁵		2,682,000								
Incurring and Paid										
Employee		\$ 24,068	\$ 43,294	\$ 71,134	\$ 198,153	\$ 245,376	\$ 261,767	\$ 268,874	\$ 323,463	\$ 1,436,130
Other		\$ 1,330	\$ 2,732	\$ 3,299	\$ 10,143	\$ 11,982	\$ 11,734	\$ 11,903	\$ 13,014	\$ 66,137
Remaining Estimates										1,179,734
Areas of Work	Internal Expenses									
Intervenor Expenses										
Estimated expenses and timing ⁶		533,000								
Incurring and Paid										0
Remaining Estimates										533,000
Areas of Work	Cities Legal Support									
Prior Rate Case Expenses ⁷										804,731
Total										9,239,731

Notes

1) Reference G-14.1 Ln 4

2) Reference G-14.1 Ln 3

3) Reference G-14.1 Ln 2

4) Reference G-14.1 Ln 5

5) Reference G-14.1 Ln 11

6) Reference G-14.1 Ln 14

7) Reference Staff 1-1.2

Vendor	Estimate	February 2019	March 2019	April 2019	May 2019	June 2019	July 2019	August 2019	September 2019	October 2019	November 2019	December 2019	January 2020	February 2020	March 2020	April 2020	May 2020	June 2020	July 2020	August 2020	September 2020	October 2020	Total
Legal																							
Incurred and Paid:																							
DUGGINS WREN MANN & ROMERO LLP		\$ 436	\$ 3,411			\$ 2,758	\$ 5,544	\$ 31,477	\$ 40,328	\$ -	\$ 10,310	\$ 10,211	\$ 4,275		\$ 2,411	\$ 18,262		\$ 22,199	\$ 16,226	\$ -	\$ 462	\$ 1,289	\$ 169,597
EVERSHEDS SUTHERLAND US LLP						\$ 4,910	\$ 17,335	\$ 26,935		\$ 23,867	\$ 5,236		\$ 2,793	\$ 920	\$ 7,087		\$ 18,969	\$ 26,573		\$ 392	\$ 1,127	\$ 136,143	
Remaining Est. expenses and timing																							\$ -
Areas of work	Legal																						-
Company Expenses																							
Estimated expenses and timing																							
Incurred and Paid																							
Employee		\$ 426	\$ 11,198	\$ 41,154	\$ 18,448	\$ 35,204	\$ 50,641	\$ 27,651	\$ 8,455	\$ 40,486	\$ 37,575	\$ 8,391	\$ 9,281	\$ 55,661	\$ 39,016	\$ 31,485	\$ (4,338)	\$ (817)	\$ 4,149	\$ (579)	\$ 25	\$ 413,510	
Other		\$ 28	\$ 615	\$ 2,527	\$ 1,994	\$ 2,864	\$ 3,898	\$ 1,726	\$ 21,966	\$ 5,103	\$ 4,018	\$ 1,893	\$ 977	\$ 3,682	\$ 3,278	\$ 2,780	\$ 304	\$ 20	\$ 234			\$ 57,907	
Remaining Estimates																							
Areas of Work	Internal Expenses																						
Intervenor Expenses																							
Estimated expenses and timing																							
Incurred and Paid																							
THE LAWTON LAW FIRM PC									\$ 11,050	\$ 9,960					\$ 4,840	\$ 1,724						\$ 27,574	
Remaining Estimates																							0
Areas of Work	Cities Legal Support																						
Prior Rate Case Expenses																							
Total																							
																							804,731

1 invoices are among my workpapers and include time, task, and attorney
2 information, as well as billing category task codes. Exhibits MEG-2 and MEG-5
3 contain monthly summaries of Eversheds' invoices. In addition, I reviewed the
4 invoices and supporting documents for Duggins Wren Mann & Romero LLP
5 ("Duggins Wren") for the time period from January 1, 2019 through August 31,
6 2020 in connection with Docket No. 49916 and October 1, 2021 through
7 February 28, 2022 in connection with Docket No. 53719. The invoices from
8 Duggins Wren are among my workpapers and include time, task, attorney
9 information, and billing category task codes. Exhibits MEG-3 and MEG-6 contain
10 monthly summaries of Duggins Wren's invoices. I also reviewed the invoices for
11 Jager Smith LLC ("Jager Smith") for the time period from February 1, 2022
12 through March 31, 2022. The invoices from Jager Smith are among my workpapers
13 and include time, task, attorney information, and billing category task codes.
14 Exhibit MEG-7 is a monthly summary of Jager Smith's invoices. I also reviewed
15 the invoices from Taggart Morton LLC ("Taggart Morton") for services performed
16 from March 1, 2022 through March 31, 2022. The invoice from Taggart Morton is
17 among my workpapers and includes time, task, attorney information, and billing
18 category task codes. Exhibit MEG-9 is a monthly summary including the Taggart
19 Morton invoice.

20

1 Q29. PLEASE DESCRIBE YOUR REVIEW OF THE INVOICES FOR LEGAL
2 SERVICES AND SUPPORTING DOCUMENTATION.

3 A. I spoke with Ms. Garza regarding the scope of services being provided by
4 Eversheds and the other firms providing legal services in Entergy's rate
5 proceedings, the key issues in the cases, and Entergy's rate case expense request. I
6 subsequently reviewed the invoices and time entries of Eversheds, Duggins Wren,
7 Jager Smith, and Taggart Morton. I also spoke with Ms. Garza regarding the
8 respective roles of the attorneys on the Entergy rate case team.

9
10 A. **Eversheds**

11 Q30. ARE YOU FAMILIAR WITH THE EXPERIENCE AND REPUTATION OF
12 THE EVERSHEDS TEAM?

13 A. Yes. I have known the Eversheds attorneys working on this case professionally for
14 many years, and I have personal knowledge of the high level of experience and
15 professionalism that each attorney on the team brings to the case. Lino Mendiola
16 has more than 25 years of experience representing utilities, private equity investors,
17 and large industrial energy users before state and federal regulatory agencies. He
18 is recognized as a leading lawyer in Texas electric regulatory law. Mr. Mendiola
19 has represented Entergy since 2015 and is serving as one of the lead counsels for
20 the utility in this proceeding. Michael Boldt has 14 years of experience in electric
21 rate and regulatory proceedings and has represented Energy since 2015. John
22 Zerwas, Caren Pinzur, and Ms. Garza have 14, 10, and five years of experience in
23 electric rate and regulatory proceedings, respectively. Ms. Garza has been

1 no time entries for more than 12 hours in a single day. The invoices reviewed to
2 date appear to have been calculated correctly. No double billings or inconsistencies
3 were found. Nothing was found that appeared unusual or unreasonable in the
4 expenses included on the invoices. It appears that none of the legal fees should
5 have been assigned to other jurisdictions or other matters, that none were lacking
6 in supporting documentation or other verification (after due inquiry to the extent
7 necessary), and that no luxury items were billed to the utility.

8
9 **D. Taggart Morton**

10 Q54. PLEASE DESCRIBE TAGGART MORTON'S ROLE IN THE CASE.

11 A. It is my understanding that Taggart Morton specializes in representing public
12 utilities and has an existing relationship with Entergy Corp., Entergy's parent
13 company. Similar to Docket No. 48371, Taggart Morton was engaged to provide
14 Entergy with legal advice with respect to case strategy. I have reviewed the
15 information provided on its website.

16 Q55. DID YOU REVIEW ANY INVOICES FOR TAGGART MORTON?

17 A. Yes, I have reviewed an invoice for services provided for Entergy for March 2022.
18 The invoice is included among my workpapers. Exhibit MEG-9 is a monthly
19 summary of Taggart Morton invoices.

20

1 Q56. WHAT ADJUSTMENTS, IF ANY, DID YOU MAKE TO THE INVOICE
2 SUBMITTED BY TAGGART MORTON?

3 A. I did not make any adjustments to the Taggart Morton invoice.
4

5 Q57. WHAT WAS THE RATE INCURRED BY ENTERGY ON THE INVOICE FOR
6 SERVICES PERFORMED IN MARCH 2022?

7 A. The hourly rate was \$305, and Taggart Morton's fees for services performed in
8 March 2022 totaled \$152.00.
9

10 Q58. WHAT IS YOUR CONCLUSION REGARDING THE REASONABLENESS OF
11 THE RATES AND CHARGES BY TAGGART MORTON IN THIS CASE?

12 A. The rate charged by Taggart Morton is reasonable. The number of hours billed is
13 reasonable. The invoice was calculated correctly. There were no double billings.
14 There were no charges that should have been recovered through the reimbursement
15 for other expenses. None of the charges should have been assigned to other
16 jurisdictions or other matters. There were no time entries for more than 12 hours
17 in a single day. No luxury items were billed to the utility. Accordingly, in my
18 opinion the amounts charged to date by Taggart Morton are necessary, reasonable,
19 and warranted, and thus not extreme or excessive.
20

21 **VI. CONSULTANT FEES AND EXPENSES**

1 Q59. WAS IT NECESSARY FOR ENTERGY TO RETAIN CONSULTANTS FOR
2 THIS PROCEEDING?

3 A. Yes. Entergy does not have the internal expertise necessary to properly and
4 adequately address all of the complex issues in a base rate case without the
5 assistance of qualified outside consultants. Its reliance on outside consultants for
6 this case is necessary and reasonable. Entergy is also a fully-integrated utility such
7 that it provides generation, transmission and distribution, and retail service to its
8 customers. As such, its rate cases are complex.

9

10 Q60. WHAT FIRMS ARE PROVIDING CONSULTING SERVICES TO ENTERGY
11 IN THIS 2022 RATE CASE?

12 A. The following consulting firms have been retained to provide services in connection
13 with this case:

- 14 • Alliance Consulting Group (“Alliance”);
- 15 • The Brattle Group;
- 16 • Commonwealth Consulting Group (“Commonwealth”);
- 17 • Expert Powerhouse, LLC DBA Expergy (“Expergy”);
- 18 • Jackson Walker LLP (“Jackson Walker”);
- 19 • Lewis & Ellis, Inc. (“Lewis & Ellis”);
- 20 • Osprey Energy Group (“Osprey”);
- 21 • Sargent & Lundy, L.L.C. (“Sargent & Lundy”); and
- 22 • KFG Inc. (“KFG”).

1 If other consulting firms subsequently provide services to the utility in connection
2 with this case, or the consulting firms listed above submit further invoices beyond
3 those which I have reviewed, that will be something that can be addressed in
4 supplemental testimony or an affidavit in this docket.

5

6 Q61. WHAT INVOICES OR SUPPORTING DOCUMENTATION FOR
7 CONSULTING SERVICES DID YOU REVIEW?

8 A. I reviewed engagement letters and/or invoices submitted to Entergy directly or to
9 Eversheds or Duggins Wren (and then passed through to Entergy) by Alliance, The
10 Brattle Group, Commonwealth, Expergy, Jackson Walker, Lewis & Ellis, Osprey,
11 Sargent & Lundy, and KFG. As the case progresses, I will review the additional
12 invoices submitted as well as invoices for the other consultants.

13

14 Q62. ARE THE CONSULTANTS' INVOICES SIMILAR TO THE INVOICES
15 SUBMITTED BY THE LAW FIRMS?

16 A. Yes. For the most part, the consultants' invoices include identification of the person
17 or persons performing a billable task, the time they spent, and a description of the
18 task or tasks performed.

19

20 Q63. WHAT SERVICES DID AND DO THE OUTSIDE CONSULTANTS PROVIDE
21 TO ENTERGY?

22 A. The table below lists the consulting firms, the key consulting professionals, and
23 their primary areas of responsibility.

Firm	Key Consultant(s)	Primary Area(s) of Responsibility
Alliance	Dane A. Watson	Depreciation Study
The Brattle Group	Ann E. Bulkley	Return on Equity, Capital Structure
Commonwealth	Lisa Blankenship	Benchmarking Analysis
Expergy	Jay Joyce	Lead-Lag Study for Cash Working Capital Allowance
Jackson Walker	Meghan Griffiths	External Rate Case Expenses
Lewis & Ellis	Gregory S. Wilson	Self-Insurance (Storm) Reserve
Osprey	Jess K. Totten	Policy Perspective on Utility Ratemaking in Texas
Sargent & Lundy	Sean C. McHone	Demolition Study
KFG	Kenneth Gallagher	Nuclear Decommissioning

1 For more detail on the principal subjects of testimony by witness, please see
2 Entergy witness Eliecer Viamontes' direct testimony.

3

4 Q64. DID YOU APPLY THE STANDARDS YOU DESCRIBED EARLIER IN YOUR
5 TESTIMONY WHEN YOU REVIEWED THE WORK PERFORMED BY
6 THOSE CONSULTANTS?

7 A. Yes.

8

9 Q65. HOW DID YOU EVALUATE THE RATES CHARGED BY THOSE
10 CONSULTANTS?

11 A. Based on my understanding of the issues in this rate case and prior rate cases, as
12 well as prior testimony regarding each of the key consultants' experience,
13 credibility, and competence, and additional due diligence when necessary, I was
14 able to evaluate the reasonableness of the rates charged in this case.

1 Q66. WHAT IS YOUR CONCLUSION REGARDING THE RATES CHARGED BY
2 THE CONSULTANTS IN THIS CASE?

3 A. The rates charged by the consultants are reasonable for these types of rate case
4 services, and thus not extreme or excessive, as discussed for each in turn below.
5

6 A. Alliance

7 Q67. ARE YOU FAMILIAR WITH ALLIANCE'S WORK?

8 A. I am familiar with Alliance's depreciation work and Dane A. Watson's excellent
9 professional reputation. Mr. Watson specializes in regulatory and financial
10 consulting for utilities and has extensive experience in preparing depreciation
11 studies. He is the principal of Alliance, which he formed after working with TXU
12 for approximately 20 years. He has over 30 years of experience in the area of
13 depreciation and valuation, including prior experience providing testimony on
14 behalf of Entergy. He is a Certified Depreciation Professional by the Society of
15 Depreciation Professionals and is active in industry organizations, including service
16 as the Chairman of Edison Electric Institute Property Accounting and Valuation
17 Committee. He is also a Registered Professional Engineer ("PE") in the State of
18 Texas. Specific information regarding Mr. Watson's education and professional
19 experience is included in his direct testimony.
20

21 Q68. DID YOU REVIEW ALL OF THE ALLIANCE INVOICES?

22 A. Yes, I have reviewed all of the invoices submitted by Alliance for depreciation study
23 services performed for Entergy from January 1, 2022 to February 28, 2022. The

1 invoices are included among my workpapers. Exhibit MEG-10 is a monthly
2 summary of the Alliance's invoices.

3

4 Q69. DID THE ALLIANCE INVOICES INCLUDE TIME BILLED BY PERSONNEL
5 OTHER THAN THE KEY CONSULTANT?

6 A. Yes. Mr. Watson has others assisting him who bill at hourly rates less than his,
7 including Karen Ponder, Rebecca Richards, Rhonda Watts, and Alan Ponder. This
8 team approach maximizes the quality of the overall work and reduces the overall
9 cost of the consulting services provided. Ms. Ponder assisted in performing the
10 depreciation study, including data gathering and analysis. Ms. Richards assisted in
11 the accrual template and appendices for the report. Ms. Watts worked on interim
12 retirement data and evaluation for production and transmission. Mr. Ponder worked
13 on data reconciliation.

14

15 Q70. WHAT WERE THE RATES OF MR. WATSON, MS. PONDER, MS.
16 RICHARDS, MS. WATTS, AND MR. PONDER INCURRED BY ENTERGY ON
17 INVOICES RECORDED AND PAID FOR SERVICES RENDERED THROUGH
18 FEBRUARY 28, 2022?

19 A. Alliance's fees were \$14,593.75. Mr. Watson's rate was \$295 per hour.
20 Ms. Ponder's, Ms. Richards', and Ms. Watts' rate was \$195 per hour. Mr. Ponder's
21 rate was \$80 per hour.

1 Q71. WHAT ADJUSTMENTS, IF ANY, DID YOU MAKE TO THE INVOICES
2 SUBMITTED BY ALLIANCE?

3 A. I did not make any adjustments to the Alliance invoices.
4

5 Q72. WHAT IS YOUR CONCLUSION REGARDING THE REASONABLENESS OF
6 THE RATES AND CHARGES BY ALLIANCE IN THIS CASE?

7 A. The rates charged by Alliance are reasonable and are only somewhat higher than
8 the rates Alliance charged in the prior Entergy rate case.²⁷ Alliance's rate is also
9 comparable to the rate charged recently by Mr. Watson for his services in other rate
10 cases and supported as reasonable by rate case expense testimony in Docket
11 Nos. 51802²⁸ and 51611.²⁹ The number of hours billed is reasonable. The invoices
12 were calculated correctly. There were no double billings. There were no charges
13 that should have been recovered through the reimbursement for other expenses.
14 None of the charges should have been assigned to other jurisdictions or other
15 matters. There were no time entries for more than 12 hours in a single day. No
16 luxury items were billed to the utility. Accordingly, in my opinion the amounts
17 charged to date by Alliance are necessary, reasonable, and warranted, and thus not
18 extreme or excessive.

²⁷ Docket No. 48439, Direct Testimony of Stephen F. Morris at 33 (Jan. 18, 2019), available at https://interchange.puc.texas.gov/Documents/48439_4_1005162.PDF.

²⁸ *Application of Southwestern Public Service Company for Authority to Change Rates*, Docket No. 51802, Southwestern Public Service Company's Motion to Admit Additional Evidence and Response to Commission Counsel's April 5, 2022 Memorandum, SPS Exhibit 111 – Second Supplemental Affidavit of Thomas K. Anson Regarding Rate Case Expenses at 4 (Apr. 14, 2022).

²⁹ *Application of Sharyland Utilities, L.L.C. for Authority to Change Rates*, Docket No. 51611, Direct Testimony of Meghan E. Griffiths at 20 (Dec. 18, 2020).

1 B. **Brattle Group**

2 Q73. ARE YOU FAMILIAR WITH THE BRATTLE GROUP'S WORK?

3 A. Yes. The Brattle Group is a well-known consulting firm providing advice on utility
4 matters. I am familiar with the Brattle Group's excellent professional reputation.
5 Specific information regarding education and experience of the Brattle Group
6 employee, Ann E. Bulkley, who assisted Entergy in its rate case proceeding, is
7 included in her direct testimony.

8

9 Q74. DID YOU REVIEW THE BRATTLE GROUP ENGAGEMENT LETTER?

10 A. Yes. Ms. Bulkley's rate was \$625 per hour.

11

12 Q75. DID YOU REVIEW ANY INVOICES FOR THE BRATTLE GROUP?

13 A. No, not yet. As the case progresses, I plan to review the invoices and to address the
14 reasonableness and necessity of the fees and expenses through supplemental
15 testimony or an affidavit.

16

17 C. **Commonwealth**

18 Q76. WHAT WORK IS COMMONWEALTH PROVIDING?

19 A. Lisa Blankenship of Commonwealth is providing a benchmarking analysis,
20 document review and preparation, and testimony review on behalf of Entergy for
21 its rate case presentation. Ms. Blankenship has extensive expertise in this area and
22 has specifically provided benchmarking analysis for Entergy in many of its rate
23 proceedings.

1 Q77. WHAT IS MS. BLANKENSHIP'S HOURLY RATE?

2 A. Ms. Blankenship's rate is \$125 per hour.

3

4 Q78. HAVE YOU REVIEWED ANY COMMONWEALTH INVOICES?

5 A. No, not yet. As the case progresses, I plan to review the invoices and to address the
6 reasonableness and necessity of the fees and expenses through supplemental
7 testimony or an affidavit.

8

9 D. **Expergy**

10 Q79. WHAT WORK DID EXPERGY PROVIDE?

11 A. Jay Joyce of Expergy provided a lead-lag study and supporting testimony on behalf
12 of Entergy for its rate case presentation. Mr. Joyce is the principal of Expergy and
13 has extensive experience conducting lead-lag studies, testifying before the
14 Commission and other regulatory agencies through the United States, and has
15 testified in prior Entergy rate cases. Specific information regarding Mr. Joyce's
16 education and professional experience is included in his direct testimony.

17

18 Q80. DID YOU REVIEW ALL OF EXPERGY'S INVOICES AND SUPPORTING
19 DOCUMENTATION?

20 A. Yes, I have reviewed the invoice submitted by Expergy for its lead-lag study for
21 cash working capital allowance for Entergy from February 1, 2022 to February 28,
22 2022. The invoice is included among my workpapers. Exhibit MEG-11 is a
23 monthly summary of Expergy invoices, which I will update as the case progresses.

1 Q81. WHAT ADJUSTMENTS, IF ANY, DID YOU MAKE TO THE INVOICE
2 SUBMITTED BY EXPERGY?

3 A. I did not make any adjustments to the Expergy invoice.
4

5 Q82. WHAT WERE THE FEES AND WHAT WAS MR. JOYCE'S HOURLY RATE?

6 A. Expergy's fees were \$11,020.00. Mr. Joyce's rate was \$290 per hour.
7

8 Q83. WHAT IS YOUR CONCLUSION REGARDING THE REASONABLENESS OF
9 THE RATE AND CHARGES BY EXPERGY IN THIS CASE?

10 A. The rate charged by Expergy is reasonable and is only slightly higher than the rate
11 Mr. Joyce charged in the prior Entergy rate case.³⁰ Mr. Joyce's rate is also
12 comparable to the rate charged recently for his services in other rate cases and
13 supported as reasonable by rate case expense testimony in Docket Nos. 48591³¹ and
14 an affidavit in Docket No. 49351.³² The number of hours billed is reasonable. The
15 invoice was calculated correctly. There were no double billings. There were no
16 charges that should have been recovered through the reimbursement for other
17 expenses. None of the charges should have been assigned to other jurisdictions or
18 other matters. There were no time entries for more than 12 hours in a single day.

³⁰ Docket No. 48439, Direct Testimony of Stephen F. Morris at 37 (Jan. 18, 2019).

³¹ *Review of Rate Case Expenses Incurred by Texas New Mexico Power Company and Municipalities in Docket Nos. 48401, 35038, and 41901*, Docket No. 48591, Direct Testimony of Stacy R. Whitehurst at 9 (Bates 254) (Mar. 22, 2019).

³² *Ratepayers Appeal of the Decision by Bear Creek Special Utility District to Change Rates*, Docket No. 49351, Bear Creek Special Utility District's First Supplemental Response to Commission Staff's Seventh Request for Information Question Nos. Staff 7-3, 7-26, 7-27 at Page 8 of 48 (Jan. 14, 2021).

4

6 Q84. DID YOU REVIEW THE INVOICES PROVIDED BY YOUR FIRM?

10

17

20 A. Yes. I was assisted in my work by other legal associates with lower hourly rates,
21 including Heath Armstrong. This team approach maximizes the quality of the
22 overall work and reduces the overall cost of the consulting services provided.

1 Q87. WHAT WERE THE RATES FOR YOU AND MR. ARMSTRONG FOR THE
2 AMOUNTS INCURRED BY ENTERGY ON INVOICES RECORDED AND
3 PAID FOR SERVICES RENDERED THROUGH FEBRUARY 28, 2022?

4 A. Jackson Walker's fees were \$9,328.09. My rate was \$720 per hour.
5 Mr. Armstrong's rate was \$515 per hour.
6

7 Q88. WHAT ADJUSTMENTS, IF ANY, DID YOU MAKE TO THE INVOICES
8 SUBMITTED TO ENTERGY BY JACKSON WALKER?

9 A. I did not make any adjustments to the Jackson Walker invoices.
10

11 Q89. APPLYING THE STANDARDS YOU DESCRIBED EARLIER, WHAT IS
12 YOUR CONCLUSION REGARDING THE JACKSON WALKER INVOICES
13 SUBMITTED TO ENTERGY?

14 A. Jackson Walker has charged only for the services provided that were reasonable and
15 necessary to perform the informal audit, formulate opinions, and prepare my
16 testimony. I have utilized associates, research attorneys, and legal assistants to
17 minimize the cost of the informal audit of Entergy's law firm and consultant
18 invoices. The Jackson Walker hourly rates are reasonable and reasonably
19 comparable to the rates charged by Eversheds for its legal services to Entergy and
20 other large law firms' comparable rates, such as those recovered in Docket
21 No. 48439. The number of hours billed is reasonable. The invoices were calculated
22 correctly. There were no double billings. There were no charges that should have
23 been recovered through the reimbursement for other expenses. None of the charges

1 Q91. WHAT IS MR. WILSON'S HOURLY RATE?

2 A. Mr. Wilson's hourly rate is \$490 per hour.

3

4 Q92. HAVE YOU REVIEWED THE LEWIS & ELLIS INVOICES FOR INCLUSION
5 IN ENTERGY'S RATE CASE EXPENSE REQUEST?

6 A. No, not yet. As the case progresses, I plan to review the invoices and to address the
7 reasonableness and necessity of the fees and expenses through supplemental
8 testimony or an affidavit.

9

10 G. Osprey

11 Q93. ARE YOU FAMILIAR WITH OSPREY'S WORK?

12 A. Yes. I am personally familiar with Osprey and its consultant Jess K. Totten.
13 Mr. Totten is an experienced utility regulatory practitioner and was retained by
14 Entergy to provide expert testimony and analysis regarding Entergy's request to
15 recover a higher rate of return based on the high-quality performance by Entergy
16 and its management team. Mr. Totten has considerable regulatory, ratemaking, and
17 policy experience and was employed by the Commission for approximately 23
18 years in roles such as Staff Attorney, Manager in the Policy Development Division,
19 Director of the Electric Industry Oversight Division, and Director of the
20 Competitive Markets Division. Since leaving the Commission in 2011, Mr. Totten
21 has consulted on electric utility matters and provided expert testimony in several
22 proceedings before the Commission and in Texas courts. Specific information
23 regarding Mr. Totten's education and professional experience is included in his

1 direct testimony.

2

3 Q94. WHAT IS MR. TOTTEN'S HOURLY RATE?

4 A. Mr. Totten's rate is \$350 per hour.

5

6 Q95. HAVE YOU REVIEWED THE OSPREY INVOICES FOR INCLUSION IN
7 ENTERGY'S RATE CASE EXPENSE REQUEST?

8 A. No, not yet. As the case progresses, I plan to review the invoices and to address the
9 reasonableness and necessity of the fees and expenses through supplemental
10 testimony or an affidavit.

11

12 H. **Sargent & Lundy**

13 Q96. ARE YOU FAMILIAR WITH SARGENT & LUNDY'S WORK?

14 A. Yes. I know Sargent & Lundy to be a well-respected engineering firm that handles
15 work for power utilities and power generators. To assist with its rate case
16 proceeding, Entergy retained Sean C. McHone, a senior vice president and project
17 director at Sargent & Lundy, to sponsor and address the results of site-specific
18 studies conducted by Sargent & Lundy to estimate the costs of dismantling certain
19 Entergy electric power generating facilities (known as the demolition study).
20 Mr. McHone is a licensed PE with over 20 years of experience performing detailed
21 engineering and design assessments exclusively within the power industry,
22 particularly the design and engineering of major steam-electric generating stations.
23 Mr. McHone is also familiar with some of Entergy's fossil fuel generating plants

1 and has assisted Entergy in prior rate case proceedings. Specific information
2 regarding Mr. McHone's education and professional experience is included in his
3 direct testimony.

5 Q97. HAVE YOU REVIEWED THE SARGENT & LUNDY INVOICES FOR
6 INCLUSION IN ENTERGY'S RATE CASE EXPENSE REQUEST?

11 I. **KFG**

13 A. I have reviewed KFG's engagement letter with Entergy and the information
14 provided on its website. It is my understanding that Kenneth F. Gallagher of KFG
15 provided consulting services on nuclear decommissioning issues relating to River
16 Bend Station. Mr. Gallagher has specialized knowledge and experience with such
17 issues and was engaged to provide advice regarding highly technical and complex
18 issues addressed by testifying witnesses.

20 Q99. DID YOU REVIEW ALL OF THE KFG INVOICES?

1 included among my workpapers. Exhibit MEG-8 is a monthly summary of KFG's
2 invoices.

3

4 Q100. DID THE KFG INVOICES INCLUDE TIME BILLED BY PERSONNEL OTHER
5 THAN THE KEY CONSULTANT?

6 A. No.

7

8 Q101. WHAT ADJUSTMENTS, IF ANY, DID YOU MAKE TO THE INVOICES
9 SUBMITTED BY KFG?

10 A. I did not make any adjustments to the KFG invoices.

11

12 Q102. WHAT WERE THE RATES OF MR. GALLAGHER FOR THE AMOUNTS
13 INCURRED BY ENTERGY ON INVOICES RECORDED AND PAID FOR
14 SERVICES RENDERED THROUGH FEBRUARY 28, 2022?

15 A. KFG's fees were \$15,600.00. Mr. Gallagher's rate was an average of \$224.14 per
16 hour. Mr. Gallagher's engagement contemplates a monthly commitment fee in the
17 amount of \$19,500 for approximately 87 hours worked per month. If Mr. Gallagher
18 spends over 87 hours, then the excess hours (i.e., the number of hours above 87)
19 are multiplied by a rate of \$200 per hour. Mr. Gallagher's monthly commitment
20 fee, excess hours fee (if any), and expenses are then allocated to his matters
21 depending on his time spent. For example, if Mr. Gallagher spent 10 hours on
22 consulting related to Entergy's rate case out of 100 hours in any given month, he
23 would allocate 10% of his fees for that month to Entergy. For additional detail as



Filing Receipt

Received - 2022-09-21 02:52:38 PM
Control Number - 53719
ItemNumber - 130

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

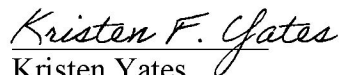
APPLICATION OF ENTERGY TEXAS, INC. FOR AUTHORITY TO CHANGE RATES	§ § §	STATE OFFICE OF ADMINISTRATIVE HEARINGS
---	----------------------	--

**RESPONSE OF ENTERGY TEXAS, INC.
TO STAFF'S FIRST REQUEST FOR INFORMATION:
STAFF 1:1 ADDENDUM 1**

Entergy Texas, Inc. ("ETI" or the "Company") files this Addendum to its Response to Staff's First Request for Information. The response to such request is attached and is numbered as in the request. An additional copy is available for inspection at the Company's office in Austin, Texas.

ETI believes the foregoing response is correct and complete as of the time of the response, but the Company will supplement, correct or complete the response if it becomes aware that the response is no longer true and complete, and the circumstance is such that failure to amend the answer is in substance misleading. The parties may treat this response as if it were filed under oath.

Respectfully submitted,

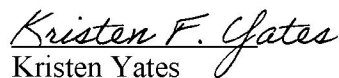


Kristen Yates
ENTERGY SERVICES, LLC
919 Congress Avenue, Suite 701
Austin, Texas 78701
Office: (512) 487-3962
Facsimile: (512) 487-3958

Attachments: **STAFF 1:1 ADDENDUM 1**

CERTIFICATE OF SERVICE

I certify that a copy of the foregoing Response of Entergy Texas, Inc. to Staff's First Request for Information has been sent by either hand delivery, electronic delivery, facsimile, overnight delivery, or U.S. Mail to the party that initiated this request in this docket on this the 21st day of September 2022.


Kristen Yates

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

Response of: Entergy Texas, Inc.
to the First Set of Data Requests
of Requesting Party: Commission Staff

Prepared By: Richard E. Lain, John H.
Bearden, Tuyen Dang
Sponsoring Witness: Richard E. Lain
Beginning Sequence No. EV1555
Ending Sequence No. EV2042

Question No.: STAFF 1-1

Part No.:

Addendum: 1

Question:

RATE-CASE EXPENSES

Please provide the following information for all requested rate-case expenses, whether directly or indirectly incurred. If provided previously, please provide a cross-reference identifying the page number of the filing which contains this information.

Please provide for ETI:

- a) A summary schedule showing total rate-case expenses by vendor within each discipline (legal, engineering, accounting, etc.) with subtotals for each month for which rate-case expense reimbursement is sought, broken down as follows: estimated expenses, expenses incurred and paid to date, expenses incurred and not paid to date, remaining estimated expenses, and specific areas of work by vendor.
- b) An explanation of the basis for any estimated rate-case expenses requested and when the estimated expenses are expected to be incurred.
- c) Assurance that the total amounts provided in response to item (a) equal ETI's total requested rate-case expenses.
- d) Please provide supporting documentation, including but not limited to paid invoices, receipts, timesheets, work descriptions, etc. to support all of the rate-case expenses that ETI seeks to recover in this case.

Response:

Question No.: STAFF 1-1

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

- a. Please see the attachment (TP-53719-00PUC001-X001-082). For the specific areas of work by vendor, please see the Direct Testimony of Meghan Griffiths.
- b. ETI is only seeking recovery of the rate case expenses it has or will actually incur and intends to provide supplemental testimony or affidavits to support additional rate case expenses incurred in Docket No. 53719 as the case progresses. The estimates contained in Schedule G-14.1 are provided on an informational basis only. Please refer to the Direct Testimony of Richard Lain at pages 25-26.
- c. See the Company’s response to subpart b.
- d. Please see the confidential attachment (TP-53719-00PUC001-X001-083 Prt d_CONF) which includes all related invoices and timesheet information incurred through June 2022. Confidential materials have been included on the secure ShareFile site provided to the parties that have executed the protective order certifications in this proceeding.

Addendum 1:

Please see the attachments (TP-53719-00PUS001-X001-001 through TP-53719-00PUS001-X001-031 and TP-53719-00PUS001-X001-033 through TP-53719-00PUS001-X001-078) that supplement the response to Staff 1-1, subpart d.

DUGGINS WREN MANN & ROMERO LLP - 37851 for 2019-001330

INVOICE HEADER

Organization Name

DUGGINS WREN MANN & ROMERO LLP - 145993

Matter Name

ETI Fuel Reconciliations 2019 Forward - 2019-001330

Organization No

145993

Matter No

2019-001330

Organization Address

600 CONGRESS, #1900 P.O. BOX 1149 AUSTIN, TX 78767 (LEDES)

Invoice Status

Approved

Invoice Date

05/13/2022

Received Date

05/14/2022 10:13 AM

Invoice Start Date

03/11/2022

Invoice End Date

04/30/2022

Apply to Reserve?**Vendor Location Code**

03

Payment Group Code

General

Payment Terms Code

Due in 10 Days

Custom CorVel Bill ID**Invoice Due Date****Internal Comment****Description**

ETI Fuel Reconciliations 2019 Forward

TP-53719-00PUS001-X001-001

WORKFLOW

Step	Person	Start Date	Due Date	Last Action	Last Action Date	Internal Comment	External Comment	Step Rules	Status
1	Kyle Joseph	05/14/2022 10:16 AM	05/29/2022	Approved	05/20/2022 02:32 PM	Person Changed from Emily Marcotte to Kyle Joseph.		Include this step in workflow	Completed
2	George Internal Hoyt	05/20/2022 02:32 PM	06/04/2022	Approved	05/31/2022 08:40 PM			Include this step in workflow	Completed
3	Matthew Brown	05/31/2022 08:40 PM	06/16/2022	Approved	06/01/2022 09:10 AM			Include this step in workflow, if Insufficient Prior Approval, unless Person Approved in Previous Steps	Completed
4	Karen Freese	06/01/2022 09:10 AM	06/16/2022	Bypassed	06/01/2022 09:10 AM			Include this step in workflow, if Insufficient Prior Approval, unless Person Approved in Previous Steps	Bypassed
5	Daniel Falstad	06/01/2022 09:10 AM	06/16/2022	Bypassed	06/01/2022 09:10 AM			Include this step in workflow, if Insufficient Prior Approval, unless Person Approved in Previous Steps	Bypassed
6	Marcus Brown	06/01/2022 09:10 AM	06/16/2022	Bypassed	06/01/2022 09:10 AM			Include this step in workflow, if Insufficient Prior Approval, unless Person Approved in Previous Steps	Bypassed

BUDGET

Name	Type	Sub Type	Organization	Starting Fiscal Period	Parent Budget	Version	Budget	Approved	Pending	%	Balance
No Matching Records											

PROPERTIES**Fiscal Period**

2022-05

Invoice Type

Invoice

Account Type**Invoice Workflow Template**

Matter

DETAILS

Date	Type	Desc	Task/Expense	Act	Full Name	Hours/Units	Rate	Disc	Adj	Tax	Net Amount	Warning Messages	Timekeeper Classification
03/11/2022	Fee	Fact Investigation/Development Plan and prepare for case development for fuel reconciliation filing.	L110	A101	Carey A Olney	0.80	330.00 USD	0.00 USD			264.00 USD		Counsel
03/27/2022	Fee	Fact Investigation/Development Plan and prepare for case	L110	A101	Carey A Olney	2.10	330.00 USD	0.00 USD			693.00 USD		Counsel

005

53719

STAFF 1-1 ADD EV1558

000166

TP-53719-00PUS001-X001-001

Date	Type	Desc	Task/Expense	Act	Full Name	Hours/Units	Rate	Disc	Adj	Tax	Net Amount	Warning Messages	Timekeeper Classification
		development for ETI s fuel reconciliation filing.											
04/27/2022	Fee	Analysis/Strategy Review/Analyze issues for ETI fuel reconciliation case.	L120	A104	Mark Strain	0.50	435.00 USD	0.00 USD			217.50 USD		Partner
04/29/2022	Fee	Analysis/Strategy Review/Analyze issues re scope of testimonies.	L120	A104	Jay Breedveld	0.80	435.00 USD	0.00 USD			348.00 USD		Partner

HEADER ADJUSTMENTS

Adjustment Type	Line Item	Date	Adjustment	Net Amount
Fee		05/14/2022		1,522.50 USD

DOCUMENTS

Name	File Name	Check In Icon	Status	Created By	Created At	Last Modified By	Updated At	Download
No Matching Records								

ALLOCATIONS

Business Unit	Department	Resource	Project	Physical Location	Allocation Percentage	Amount	Activity	Product
TX000 - ENTERGY TEXAS, INC.	LG1RC - LEGAL - REG - CORP	202 - LEGAL SERVICES	F3PPTXFRCT - ETI FUEL RECONCILIATIONS	AS1 - AUSTIN OFFICE 1	100.00	1,522.50 USD	LREG - MANAGE LEGAL AFFAIRS- REGULATOR	E

PAYMENT

Check or Wire Number	Payment Date	Payment Posting Date
499156	06/03/2022	06/03/2022

Payment Amount
28,275.50 USD

006

53719

STAFF 1-1 ADD EV1559 000167

DUGGINS WREN MANN & ROMERO, LLP

A LIMITED LIABILITY PARTNERSHIP

P.O. Box 1149

Austin, TX 78767

Billing Inquiries may be addressed to billing@dwmrlaw.com

February 12, 2019

Client:	000519
Matter:	000519-000385
Invoice#:	30543
Resp Atty:	JJB

Entergy
George Hoyt
919 Congress Avenue, Suite 701
Austin, TX 78701

RE: 000519-000385: Entergy - ETI Fuel Reconciliations

For Professional Services Rendered Through: January 31, 2019

Total Services	\$436.00	
Total Current Charges		\$436.00
Total Due This Invoice		\$436.00
Previous Balance		\$0.00
PAY THIS AMOUNT		\$436.00

DUGGINS WREN MANN & ROMERO, LLP

A LIMITED LIABILITY PARTNERSHIP

P.O. Box 1149

Austin, TX 78767

Billing Inquiries may be addressed to billing@dwmrlaw.com

February 12, 2019

Client: 000519
 Matter: 000519-000385
 Invoice#: 30543
 Resp Atty: JJB

Entergy
 George Hoyt
 919 Congress Avenue, Suite 701
 Austin, TX 78701

RE: 000519-000385: Entergy - ETI Fuel Reconciliations

For Professional Services Rendered Through: January 31, 2019

Services

Date	Person	Task	Description of Services	Hours	Rate	Amount
01/29/2019	LN1	L110 A102	Fact Investigation/Development Research and obtain filing package from previous fuel reconciliation case.	0.40	145.00	58.00
01/29/2019	JJB	L120 A106	Analysis/Strategy Communicate with client G. Hoyt re fuel reconciliation filing plan and timeline.	0.20	420.00	84.00
01/29/2019	JJB	L120 A104	Analysis/Strategy Review/Analyze prior filing re updates; analyze issues re commitments made to System Agreement exit.	0.50	420.00	210.00
01/30/2019	JJB	L190 A106	Other Case Assess/Develop/Admin Communicate with client G. Hoyt re witness line-up.	0.10	420.00	42.00
01/30/2019	JJB	L190 A104	Other Case Assess/Develop/Admin Review/Analyze issues re witness assignments.	0.10	420.00	42.00
Total Professional Services:				1.30		436.00

Page 1 of 2

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53719

STAFF 1-1 ADD EV1561 000169

February 12, 2019

Client: 000519
 Matter: 000519-000385
 Invoice#: 30543
 Resp Atty: JJB

Person Recap

Person	Level	Hours	Rate	Amount
Jay Breedveld	Partner	0.90	420.00	378.00
Linda Nickell	Paralegal	0.40	145.00	58.00
Total Services				\$436.00
Total Disbursements				\$0.00
Total Current Charges				\$436.00
Total Due This Invoice				\$436.00
Previous Balance				\$0.00
PAY THIS AMOUNT				\$436.00

INFORMATION

All lawyers in Texas have an obligation to maintain a high standard of ethical conduct toward their clients and others. To enforce this standard the State Bar of Texas investigates and prosecutes complaints of professional misconduct against attorneys licensed in Texas. If you should have any complaints please call the State Bar of Texas at 1-800-932-1900 toll free.

DUGGINS WREN MANN & ROMERO, LLP

A LIMITED LIABILITY PARTNERSHIP

P.O. Box 1149

Austin, TX 78767

Billing Inquiries may be addressed to billing@dwmrlaw.com

March 12, 2019

Client:	000519
Matter:	000519-000385
Invoice#:	30750
Resp Atty:	JJB

Entergy
George Hoyt
919 Congress Avenue, Suite 701
Austin, TX 78701

RE: 000519-000385: Entergy - ETI Fuel Reconciliations
Matter ID 2019-001330

For Professional Services Rendered Through: February 28, 2019

Total Services	\$3,410.50
Total Current Charges	\$3,410.50
Total Due This Invoice	\$3,410.50
Previous Balance	\$0.00
PAY THIS AMOUNT	\$3,410.50

DUGGINS WREN MANN & ROMERO, LLP

A LIMITED LIABILITY PARTNERSHIP

P.O. Box 1149
Austin, TX 78767

Billing Inquiries may be addressed to billing@dwmrlaw.com

March 12, 2019

Client:	000519
Matter:	000519-000385
Invoice#:	30750
Resp Atty:	JJB

Entergy
George Hoyt
919 Congress Avenue, Suite 701
Austin, TX 78701

RE: 000519-000385: Entergy - ETI Fuel Reconciliations
Matter ID 2019-001330

For Professional Services Rendered Through: February 28, 2019

Services

Date	Person	Task	Description of Services	Hours	Rate	Amount
02/04/2019	LBK	L410 A104	Fact Witnesses Review/Analyze prior fuel reconciliation testimony to identify what information requires updating.	1.40	325.00	455.00
02/07/2019	LBK	L410 A104	Fact Witnesses Review/Analyze prior fuel reconciliation testimony to identify what information requires updating.	0.90	325.00	292.50
02/08/2019	LBK	L310 A104	Written Discovery Review/Analyze prior fuel reconciliation testimony to identify what information requires updating.	1.50	325.00	487.50
02/12/2019	LBK	L410 A104	Fact Witnesses Review/Analyze prior fuel reconciliation testimony to identify what information requires updating.	1.60	325.00	520.00
02/13/2019	LBK	L410 A104	Fact Witnesses Review/Analyze prior fuel reconciliation testimony to identify what information requires updating.	1.10	325.00	357.50
02/14/2019	LBK	L410 A104	Fact Witnesses Review/Analyze prior fuel reconciliation testimony to identify what information requires updating.	0.50	325.00	162.50
02/20/2019	MPS	L410 A104	Fact Witnesses Review/Analyze issues to be addressed by ETI witnesses.	0.40	420.00	168.00

Page 1 of 3

011

53719

STAFF 1-1 ADD EV1564 000172

March 12, 2019

Client: 000519
 Matter: 000519-000385
 Invoice#: 30750
 Resp Atty: JJB

Date	Person	Task	Description of Services	Hours	Rate	Amount
02/21/2019	LN1	L110 A102	Fact Investigation/Development Research and obtain testimony filed by ETI fuel rec witnesses in previous fuel reconciliation case.	0.30	145.00	43.50
02/21/2019	JJB	L410 A104	Fact Witnesses Review/Analyze draft testimonies re updates.	0.80	420.00	336.00
02/25/2019	JJB	L410 A104	Fact Witnesses Review/Analyze ETI witness outline; review M. Thiry testimony re update.	1.40	420.00	588.00
Total Professional Services:				9.90		3,410.50

March 12, 2019

Client: 000519
 Matter: 000519-000385
 Invoice#: 30750
 Resp Atty: JJB

Person Recap

Person	Level	Hours	Rate	Amount
Jay Breedveld	Partner	2.20	420.00	924.00
Mark Strain	Partner	0.40	420.00	168.00
Laura B. Kennedy	Partner	7.00	325.00	2,275.00
Linda Nickell	Paralegal	0.30	145.00	43.50
Total Services				\$3,410.50
Total Disbursements				\$0.00
Total Current Charges				\$3,410.50
Total Due This Invoice				\$3,410.50
Previous Balance				\$0.00
PAY THIS AMOUNT				\$3,410.50

INFORMATION

All lawyers in Texas have an obligation to maintain a high standard of ethical conduct toward their clients and others. To enforce this standard the State Bar of Texas investigates and prosecutes complaints of professional misconduct against attorneys licensed in Texas. If you should have any complaints please call the State Bar of Texas at 1-800-932-1900 toll free.

DUGGINS WREN MANN & ROMERO, LLP

A LIMITED LIABILITY PARTNERSHIP

P.O. Box 1149

Austin, TX 78767

Billing Inquiries may be addressed to billing@dwmrlaw.com

May 10, 2019

Client:	000519
Matter:	000519-000385
Invoice#:	31227
Resp Atty:	JJB

Entergy
George Hoyt
919 Congress Avenue, Suite 701
Austin, TX 78701

RE: 000519-000385: Entergy - ETI Fuel Reconciliations
Matter ID 2019-001330

For Professional Services Rendered Through: April 30, 2019

Total Services	\$2,757.50
Total Current Charges	\$2,757.50
Total Due This Invoice	\$2,757.50
Previous Balance	\$0.00
PAY THIS AMOUNT	\$2,757.50

DUGGINS WREN MANN & ROMERO, LLP

A LIMITED LIABILITY PARTNERSHIP

P.O. Box 1149

Austin, TX 78767

Billing Inquiries may be addressed to billing@dwmrlaw.com

May 10, 2019

Client: 000519
 Matter: 000519-000385
 Invoice#: 31227
 Resp Atty: JJB

Entergy
 George Hoyt
 919 Congress Avenue, Suite 701
 Austin, TX 78701

RE: 000519-000385: Entergy - ETI Fuel Reconciliations
 Matter ID 2019-001330

For Professional Services Rendered Through: April 30, 2019

Services

Date	Person	Task	Description of Services	Hours	Rate	Amount
04/03/2019	JDJ	C100 A102	Fact Gathering Research FERC re ESA termination settlement issues.	0.30	145.00	43.50
04/07/2019	JJJ	L410 A106	Fact Witnesses Communicate with client G. Hoyt re witnesses.	0.10	420.00	42.00
04/11/2019	JJJ	L410 A106	Fact Witnesses Communicate with client G. Hoyt re witness options.	0.10	420.00	42.00
04/12/2019	JJJ	L410 A106	Fact Witnesses Communicate with client G. Hoyt re witness options.	0.10	420.00	42.00
04/18/2019	SMG	L120 A104	Analysis/Strategy Review/Analyze past dockets (rate case, fuel reconciliation, and change of control) re continuing obligations and commitments.	4.20	230.00	966.00
04/23/2019	SMG	L120 A104	Analysis/Strategy Review/Analyze ESA termination settlement and identify continuing obligations.	1.60	230.00	368.00
04/23/2019	JJJ	L120 A104	Analysis/Strategy Review/Analyze issues re prior commitments affecting fuel reconciliation.	0.90	420.00	378.00
04/24/2019	JJJ	L120 A104	Analysis/Strategy Review/Analyze issues re prior commitments affecting fuel.	0.30	420.00	126.00

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May 10, 2019

Client: 000519
 Matter: 000519-000385
 Invoice#: 31227
 Resp Atty: JJB

Date	Person	Task	Description of Services	Hours	Rate	Amount
04/24/2019	SMG	L120 A104	Analysis/Strategy Review/Analyze ESA termination settlement and compliance within FERC and PUCT proceedings.	1.80	230.00	414.00
04/26/2019	JJB	L120 A104	Analysis/Strategy Review/Analyze issues re commitments re fuel proceedings.	0.60	420.00	252.00
04/26/2019	JJB	L120 A106	Analysis/Strategy Communicate with client G. Hoyt re issues re commitments re fuel proceedings.	0.20	420.00	84.00
Total Professional Services:				10.20		2,757.50

May 10, 2019

Client:	000519
Matter:	000519-000385
Invoice#:	31227
Resp Atty:	JJB

Person Recap

Person	Level	Hours	Rate	Amount
Jay Breedveld	Partner	2.30	420.00	966.00
Stephanie Green	Associate	7.60	230.00	1,748.00
Jackie Jones	Paralegal	0.30	145.00	43.50
Total Services				\$2,757.50
Total Disbursements				\$0.00
Total Current Charges				\$2,757.50
Total Due This Invoice				\$2,757.50
Previous Balance				\$0.00
PAY THIS AMOUNT				\$2,757.50

INFORMATION

All lawyers in Texas have an obligation to maintain a high standard of ethical conduct toward their clients and others. To enforce this standard the State Bar of Texas investigates and prosecutes complaints of professional misconduct against attorneys licensed in Texas. If you should have any complaints please call the State Bar of Texas at 1-800-932-1900 toll free.

DUGGINS WREN MANN & ROMERO, LLP

A LIMITED LIABILITY PARTNERSHIP

P.O. Box 1149

Austin, TX 78767

Billing Inquiries may be addressed to billing@dwmrlaw.com

June 13, 2019

Client:	000519
Matter:	000519-000385
Invoice#:	31522
Resp Atty:	JJB

Entergy
George Hoyt
919 Congress Avenue, Suite 701
Austin, TX 78701

RE: 000519-000385: Entergy - ETI Fuel Reconciliations
Matter ID 2019-001330

For Professional Services Rendered Through: May 31, 2019

Total Services	\$6,090.00
Total Current Charges	\$6,090.00
Total Due This Invoice	\$6,090.00
Previous Balance	\$0.00
PAY THIS AMOUNT	\$6,090.00

DUGGINS WREN MANN & ROMERO, LLP

A LIMITED LIABILITY PARTNERSHIP

P.O. Box 1149
Austin, TX 78767Billing Inquiries may be addressed to billing@dwmrlaw.com

June 13, 2019

Client:	000519
Matter:	000519-000385
Invoice#:	31522
Resp Atty:	JJB

Entergy
George Hoyt
919 Congress Avenue, Suite 701
Austin, TX 78701

RE: 000519-000385: Entergy - ETI Fuel Reconciliations
Matter ID 2019-001330

For Professional Services Rendered Through: May 31, 2019

Services

Date	Person	Task	Description of Services	Hours	Rate	Amount
05/17/2019	JJB	L120 A104	Analysis/Strategy Review/Analyze issues re scope of A. Dornier and M. Goin testimony.	0.80	420.00	336.00
05/20/2019	JJB	L190 A106	Other Case Assess/Develop/Admin Communicate with client G. Hoyt et al. re witness assignments.	0.20	420.00	84.00
05/21/2019	JJB	L120 A106	Analysis/Strategy Communicate with client via conference call re status of proceeding.	0.40	420.00	168.00
05/21/2019	JJB	L120 A104	Analysis/Strategy Review/Analyze issues re effect of System Agreement exit on fuel issues.	0.30	420.00	126.00
05/22/2019	JJB	L120 A104	Analysis/Strategy Review/Analyze issues re fossil unit performance and SPO management of Big Cajun matters.	0.40	420.00	168.00
05/24/2019	JJB	L120 A104	Analysis/Strategy Review/Analyze draft schedules and issues re same.	0.70	420.00	294.00
05/28/2019	JJB	L120 A104	Analysis/Strategy Review/Analyze draft schedules and issues re same.	0.80	420.00	336.00
05/29/2019	JJB	L120 A106	Analysis/Strategy Communicate with client via conference call re witness lineup; G. Hoyt re same.	0.70	420.00	294.00

Page 1 of 3

June 13, 2019

Client: 000519
 Matter: 000519-000385
 Invoice#: 31522
 Resp Atty: JJB

Date	Person	Task	Description of Services	Hours	Rate	Amount
05/29/2019	JJB	L120 A104	Analysis/Strategy Review/Analyze issues re scope of witness testimony; review draft schedules and issues re same.	0.90	420.00	378.00
05/30/2019	JJB	L310 A104	Written Discovery Review/Analyze responses to AG 1st.	0.60	420.00	252.00
05/30/2019	JJB	L310 A106	Written Discovery Communicate with client C. Caballero and R. Bowden re AG 1st.	0.70	420.00	294.00
05/30/2019	JJB	L110 A104	Fact Investigation/Development Review/Analyze draft schedules and issues re same.	2.10	420.00	882.00
05/31/2019	JJB	L120 A106	Analysis/Strategy Communicate with client H. Wise re draft schedules.	0.10	420.00	42.00
05/31/2019	JJB	L120 A104	Analysis/Strategy Review/Analyze draft schedules and issues re same.	5.80	420.00	2,436.00
Total Professional Services:				14.50		6,090.00

June 13, 2019

Client: 000519
 Matter: 000519-000385
 Invoice#: 31522
 Resp Atty: JJB

Person Recap

Person	Level	Hours	Rate	Amount
Jay Breedveld	Partner	14.50	420.00	6,090.00
	Total Services			\$6,090.00
	Total Disbursements			\$0.00
	Total Current Charges			\$6,090.00
	Total Due This Invoice			\$6,090.00
	Previous Balance			\$0.00
	PAY THIS AMOUNT			\$6,090.00

INFORMATION

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A LIMITED LIABILITY PARTNERSHIP

P.O. Box 1149

Austin, TX 78767

Billing Inquiries may be addressed to billing@dwmrlaw.com

July 11, 2019

Client:	000519
Matter:	000519-000385
Invoice#:	31751
Resp Atty:	JJB

Entergy
George Hoyt
919 Congress Avenue, Suite 701
Austin, TX 78701

RE: 000519-000385: Entergy - ETI Fuel Reconciliations
Matter ID 2019-001330

For Professional Services Rendered Through: June 30, 2019

Total Services	\$31,476.50
Total Disbursements	\$5.49
Total Current Charges	\$31,481.99
Total Due This Invoice	\$31,481.99
Previous Balance	\$0.00
PAY THIS AMOUNT	\$31,481.99

DUGGINS WREN MANN & ROMERO, LLP

A LIMITED LIABILITY PARTNERSHIP

P.O. Box 1149
Austin, TX 78767Billing Inquiries may be addressed to billing@dwmrlaw.com

July 11, 2019

Client:	000519
Matter:	000519-000385
Invoice#:	31751
Resp Atty:	JJB

Entergy
George Hoyt
919 Congress Avenue, Suite 701
Austin, TX 78701

RE: 000519-000385: Entergy - ETI Fuel Reconciliations
Matter ID 2019-001330

For Professional Services Rendered Through: June 30, 2019

Services

Date	Person	Task	Description of Services	Hours	Rate	Amount
06/03/2019	JJB	L120 A104	Analysis/Strategy Review/Analyze draft schedules and issues re same.	2.80	420.00	1,176.00
06/03/2019	JJB	L120 A106	Analysis/Strategy Communicate with client H. Wise et al. re draft schedules and issues re same.	0.40	420.00	168.00
06/03/2019	JJB	L410 A106	Fact Witnesses Communicate with client D. Westerburg re SPO testimony.	0.30	420.00	126.00
06/03/2019	JJB	L190 A104	Other Case Assess/Develop/Admin Review/Analyze draft case filing schedule and issues re same.	0.40	420.00	168.00
06/03/2019	JJB	L190 A106	Other Case Assess/Develop/Admin Communicate with client G. Hoyt re draft case filing schedule and issues re same.	0.20	420.00	84.00
06/03/2019	JJB	L410 A104	Fact Witnesses Review/Analyze M. Goin and A. Dornier draft testimony and issues re same.	2.40	420.00	1,008.00
06/04/2019	JJB	L410 A104	Fact Witnesses Review/Analyze M. Goin and A. Dornier draft testimony and issues re same.	4.30	420.00	1,806.00
06/04/2019	JJB	L120 A106	Analysis/Strategy Communicate with client J. Lundeen re draft schedule.	0.30	420.00	126.00

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July 11, 2019

Client: 000519
 Matter: 000519-000385
 Invoice#: 31751
 Resp Atty: JJB

Date	Person	Task	Description of Services	Hours	Rate	Amount
06/05/2019	JJB	L120 A106	Analysis/Strategy Communicate with client via conference call re status of case development.	0.40	420.00	168.00
06/05/2019	JJB	L410 A104	Fact Witnesses Review/Analyze M. Goin and A. Dornier draft and issues re same.	3.20	420.00	1,344.00
06/05/2019	JJB	L410 A106	Fact Witnesses Communicate with client M. Goin et al. re draft testimony.	0.80	420.00	336.00
06/05/2019	LN1	L410 A102	Fact Witnesses Research and obtain R. Trushenski's testimony from the last fuel reconciliation case.	0.40	145.00	58.00
06/05/2019	LBK	L210 A104	Pleadings Review/Analyze draft fuel reconciliation schedules.	1.30	325.00	422.50
06/11/2019	JJB	L410 A106	Fact Witnesses Communicate with client A. Dornier and M. Goin re draft testimony.	0.40	420.00	168.00
06/11/2019	JJB	L410 A104	Fact Witnesses Review/Analyze A. Dornier and M. Goin draft testimony and issues re same.	3.60	420.00	1,512.00
06/11/2019	JJB	L410 A102	Fact Witnesses Research re MISO market changes.	0.60	420.00	252.00
06/11/2019	LBK	L410 A104	Fact Witnesses Review/Analyze draft testimony.	1.00	325.00	325.00
06/12/2019	JJB	L410 A106	Fact Witnesses Communicate with client A. Dornier re draft testimony.	1.10	420.00	462.00
06/12/2019	JJB	L410 A104	Fact Witnesses Review/Analyze testimony drafts and issues re same.	4.70	420.00	1,974.00
06/12/2019	JJB	L120 A106	Analysis/Strategy Communicate with client H. Wise et al. re unit performance issues.	0.30	420.00	126.00
06/12/2019	JJB	L120 A104	Analysis/Strategy Review/Analyze issues re unit performance and take or pay obligations.	0.70	420.00	294.00
06/13/2019	LN1	L110 A102	Fact Investigation/Development Research and obtain R. Trushenski's exhibits from the last fuel reconciliation case.	0.20	145.00	29.00
06/13/2019	LN1	L110 A102	Fact Investigation/Development Research re MISO charge types.	0.40	145.00	58.00
06/13/2019	JJB	L410 A104	Fact Witnesses Review/Analyze testimony drafts and issues re same.	2.30	420.00	966.00
06/13/2019	JJB	L110 A102	Fact Investigation/Development Research re MISO market charges.	0.80	420.00	336.00
06/13/2019	JJB	L120 A106	Analysis/Strategy Communicate with client G. Hoyt re review of recent fuel cases re common issues.	0.20	420.00	84.00
06/13/2019	JJB	L120 A104	Analysis/Strategy Review/Analyze recent fuel cases re common issues.	0.30	420.00	126.00
06/14/2019	JJB	L410 A104	Fact Witnesses Review/Analyze draft testimony and exhibits and issues re same.	1.70	420.00	714.00

July 11, 2019

Client: 000519
 Matter: 000519-000385
 Invoice#: 31751
 Resp Atty: JJB

Date	Person	Task	Description of Services	Hours	Rate	Amount
06/14/2019	JJB	L410 A106	Fact Witnesses Communicate with client A. Dornier et al. re testimony drafts.	0.20	420.00	84.00
06/14/2019	LBK	L410 A104	Fact Witnesses Review/Analyze draft testimony.	2.40	325.00	780.00
06/17/2019	JJB	L410 A104	Fact Witnesses Review/Analyze draft testimony, comments thereto, and issues re same.	2.80	420.00	1,176.00
06/17/2019	LBK	L410 A104	Fact Witnesses Review/Analyze draft testimony.	0.70	325.00	227.50
06/18/2019	JJB	L410 A106	Fact Witnesses Communicate with client M. Suffern re SPO oversight testimony examples for S. Meyer.	0.20	420.00	84.00
06/18/2019	JJB	L410 A106	Fact Witnesses Communicate with client H. Wise et al. re testimony drafts.	0.40	420.00	168.00
06/18/2019	JJB	L410 A104	Fact Witnesses Review/Analyze testimony drafts and comments thereto; analyze issues re same.	3.10	420.00	1,302.00
06/18/2019	JJB	L110 A104	Fact Investigation/Development Review/Analyze draft schedules and issues re same.	1.60	420.00	672.00
06/19/2019	LBK	L410 A104	Fact Witnesses Review/Analyze A. Dornier testimony.	0.80	325.00	260.00
06/19/2019	LBK	L410 A104	Fact Witnesses Review/Analyze M. Goin testimony.	0.30	325.00	97.50
06/19/2019	JJB	L120 A106	Analysis/Strategy Communicate with client via conference calls re status of case preparation.	1.00	420.00	420.00
06/19/2019	JJB	L410 A106	Fact Witnesses Communicate with client S. Meyer and A. Dornier et al. re draft testimony.	1.10	420.00	462.00
06/19/2019	JJB	L110 A106	Fact Investigation/Development Communicate with client S. Celino re comments on fuel schedules.	0.10	420.00	42.00
06/19/2019	JJB	L110 A104	Fact Investigation/Development Review/Analyze ETI MISO ADR claim and ETI MISO settlements variances and schedules; analyze issues re same.	1.40	420.00	588.00
06/19/2019	JJB	L410 A104	Fact Witnesses Review/Analyze testimony drafts and exhibits and comments thereto; analyze issues re same.	3.80	420.00	1,596.00
06/20/2019	LBK	L410 A106	Fact Witnesses Communicate with client A. Dornier testimony.	0.60	325.00	195.00
06/20/2019	JJB	L410 A106	Fact Witnesses Communicate with client via conference call re A. Dornier draft testimony; A. Dornier et al. re same; H. Wise et al. re M. Goin draft testimony.	1.20	420.00	504.00

July 11, 2019

Client: 000519
 Matter: 000519-000385
 Invoice#: 31751
 Resp Atty: JJB

Date	Person	Task	Description of Services	Hours	Rate	Amount
06/20/2019	JJB	L410 A104	Fact Witnesses Review/Analyze testimony drafts and comments thereto; analyze issues re same; analyze issues re Cleco PPA extension and MISO settlement disputes.	1.40	420.00	588.00
06/20/2019	JJB	L110 A104	Fact Investigation/Development Review/Analyze prior EAL testimony re SP oversight for A. Meyer draft; review OC minutes re significant matters affecting fuel costs.	1.30	420.00	546.00
06/20/2019	JJB	L120 A106	Analysis/Strategy Communicate with client A. Hall re MPUS fuel audits re potential common issues for ETI.	0.20	420.00	84.00
06/20/2019	JJB	L110 A106	Fact Investigation/Development Communicate with client H. Wise et al. re draft schedules.	0.20	420.00	84.00
06/21/2019	LBK	L410 A106	Fact Witnesses Communicate with client M. Goin re testimony.	1.30	325.00	422.50
06/21/2019	LBK	L120 A102	Analysis/Strategy Research draft of document summarizing issues raised in prior fuel reconciliations from non-ERCOT utilities.	1.50	325.00	487.50
06/21/2019	JJB	L410 A106	Fact Witnesses Communicate with client via conference call re M. Goin testimony; A. Dornier, M. Goin et al. re same; via conference call re D. Jaycox testimony; D. Jaycox et al. re same.	3.70	420.00	1,554.00
06/21/2019	JJB	L410 A104	Fact Witnesses Review/Analyze D. Jaycox and S. Meyer drafts and comments thereto; analyze issues re same.	2.30	420.00	966.00
06/24/2019	LN1	L110 A102	Fact Investigation/Development Research and obtain FERC Order No. 668 re Dornier testimony.	0.30	145.00	43.50
06/25/2019	JJB	L120 A104	Analysis/Strategy Review/Analyze potential risk issues re reserves analysis and recent MPUS fuel audits for potential issues common to ETI.	1.80	420.00	756.00
06/25/2019	JJB	L120 A106	Analysis/Strategy Communicate with client B. Howell and G. Hoyt re potential risk issues.	0.20	420.00	84.00
06/25/2019	JJB	L410 A104	Fact Witnesses Review/Analyze D. Jaycox and A. Dornier drafts re cross over issues.	0.70	420.00	294.00
06/25/2019	JJB	L120 A104	Analysis/Strategy Review/Analyze Lead Team slides for fuel case.	0.60	420.00	252.00
06/25/2019	JJB	L120 A102	Analysis/Strategy Research re potential risk issues on gas sales.	0.20	420.00	84.00
06/25/2019	LBK	L410 A104	Fact Witnesses Review/Analyze draft testimony.	1.30	325.00	422.50
06/26/2019	LN1	L110 A102	Fact Investigation/Development Research previous fuel reconciliation dockets re scope of significant, atypical events.	3.70	145.00	536.50

July 11, 2019

Client: 000519
 Matter: 000519-000385
 Invoice#: 31751
 Resp Atty: JJB

Date	Person	Task	Description of Services	Hours	Rate	Amount
06/26/2019	JJB	L120 A106	Analysis/Strategy Communicate with client via conference call re status of proceeding; A. Lewis re risk analysis.	0.50	420.00	210.00
06/26/2019	JJB	L410 A104	Fact Witnesses Review/Analyze scope of prior hurricane testimony and issues re same.	0.60	420.00	252.00
06/26/2019	JJB	L120 A104	Analysis/Strategy Review/Analyze issues re results of FTR/ARR strategy.	0.50	420.00	210.00
06/26/2019	JJB	L460 A106	Post-Trial Motions and Submissions Communicate with client H. Wise re M. Goin draft testimony; G. Hoyt re scope of hurricane testimony.	0.40	420.00	168.00
06/26/2019	LBK	L410 A104	Fact Witnesses Review/Analyze draft fuel reconciliation summary.	1.10	325.00	357.50
Total Professional Services:				81.00		31,476.50

July 11, 2019

Client: 000519
 Matter: 000519-000385
 Invoice#: 31751
 Resp Atty: JJB

Person Recap

Person	Level	Hours	Rate	Amount
Jay Breedveld	Partner	63.70	420.00	26,754.00
Laura B. Kennedy	Partner	12.30	325.00	3,997.50
Linda Nickell	Paralegal	5.00	145.00	725.00

Disbursements

Date	Person	Task	Description of Disbursement	Units	Price	Amount
06/12/2019	JJB	E105	Telephone (Long Distance) Conference Calls.	1.00	5.49	5.49
Total Disbursements:						\$5.49

Total Services	\$31,476.50	
Total Disbursements	\$5.49	
Total Current Charges		\$31,481.99
Total Due This Invoice		\$31,481.99
Previous Balance		\$0.00
PAY THIS AMOUNT		\$31,481.99

INFORMATION

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A LIMITED LIABILITY PARTNERSHIP

P.O. Box 1149

Austin, TX 78767

Billing Inquiries may be addressed to billing@dwmrlaw.com

August 14, 2019

Client:	000519
Matter:	000519-000385
Invoice#:	31970
Resp Atty:	JJB

Entergy
George Hoyt
919 Congress Avenue, Suite 701
Austin, TX 78701

RE: 000519-000385: Entergy - ETI Fuel Reconciliations
Matter ID 2019-001330

For Professional Services Rendered Through: July 31, 2019

Total Services	\$28,096.50
Courtesy Discount	(\$1,404.83)
Total Current Charges	\$26,691.67
Total Due This Invoice	\$26,691.67
Previous Balance	\$0.00
PAY THIS AMOUNT	\$26,691.67

DUGGINS WREN MANN & ROMERO, LLP

A LIMITED LIABILITY PARTNERSHIP

P.O. Box 1149
Austin, TX 78767

Billing Inquiries may be addressed to billing@dwmrlaw.com

August 14, 2019

Client:	000519
Matter:	000519-000385
Invoice#:	31970
Resp Atty:	JJB

Entergy
George Hoyt
919 Congress Avenue, Suite 701
Austin, TX 78701

RE: 000519-000385: Entergy - ETI Fuel Reconciliations
Matter ID 2019-001330

For Professional Services Rendered Through: July 31, 2019

Services

Date	Person	Task	Description of Services	Hours	Rate	Amount
07/01/2019	JJB	L410 A106	Fact Witnesses Communicate with client S. Meyer and M. Goin re testimony drafts.	0.20	420.00	84.00
07/02/2019	JJB	L410 A104	Fact Witnesses Review/Analyze A. Dornier and M. Goin drafts and comments thereto; analyze issues re same.	1.30	420.00	546.00
07/02/2019	JJB	L410 A106	Fact Witnesses Communicate with client H. Wise et al. re A. Dornier and M. Goin direct.	0.40	420.00	168.00
07/02/2019	JJB	L120 A104	Analysis/Strategy Review/Analyze ETI OC minutes re potential issues for testimony.	0.80	420.00	336.00
07/03/2019	JJB	L120 A104	Analysis/Strategy Review/Analyze recent fuel issues for non-ERCOTs re issues common to ETI; analyze issues re same.	3.30	420.00	1,386.00
07/03/2019	JJB	L120 A104	Analysis/Strategy Review/Analyze G. Hoyt re issues common to ETI in recent fuel cases for non-ERCOTs.	0.10	420.00	42.00
07/03/2019	JJB	L410 A106	Fact Witnesses Communicate with client A. Dornier et al. re draft testimony.	0.20	420.00	84.00
07/03/2019	JJB	L410 A104	Fact Witnesses Review/Analyze A. Dornier and M. Goin drafts.	0.80	420.00	336.00

Page 1 of 6

August 14, 2019

Client: 000519
 Matter: 000519-000385
 Invoice#: 31970
 Resp Atty: JJB

Date	Person	Task	Description of Services	Hours	Rate	Amount
07/03/2019	LBK	L410 A104	Fact Witnesses Review/Analyze testimony drafts.	0.90	325.00	292.50
07/05/2019	JJB	L120 A106	Analysis/Strategy Communicate with client A. Lewis et al. re risk issues.	0.10	420.00	42.00
07/05/2019	JJB	L120 A106	Analysis/Strategy Communicate with client G. Hoyt et al. re potential risk issues.	0.10	420.00	42.00
07/05/2019	JJB	L120 A104	Analysis/Strategy Review/Analyze issues re potential risk items.	0.20	420.00	84.00
07/05/2019	LBK	L410 A103	Fact Witnesses Draft/Revise testimony drafts.	1.90	325.00	617.50
07/08/2019	JJB	L120 A102	Analysis/Strategy Research re cost recovery treatment of ancillary services.	1.40	420.00	588.00
07/08/2019	JJB	L120 A104	Analysis/Strategy Review/Analyze recent positions on cost recovery treatment of ancillary services and issues re same; review discovery from last fuel case re potential repeat issues.	2.90	420.00	1,218.00
07/08/2019	JJB	L410 A104	Fact Witnesses Review/Analyze testimony drafts and comments thereto; analyze issues re same.	3.10	420.00	1,302.00
07/08/2019	JJB	L510 A106	Appellate Motions and Submissions Communicate with client A. Dornier et al. re draft testimonies.	0.60	420.00	252.00
07/08/2019	LBK	L410 A104	Fact Witnesses Review/Analyze OC minutes referenced in testimony.	1.60	325.00	520.00
07/09/2019	JJB	L410 A104	Fact Witnesses Review/Analyze draft testimony and exhibits; analyze issues re same.	3.60	420.00	1,512.00
07/09/2019	JJB	L110 A104	Fact Investigation/Development Review/Analyze draft schedules and issues re same.	1.30	420.00	546.00
07/09/2019	JJB	L120 A106	Analysis/Strategy Communicate with client G. Hoyt re fuel rec risk issues.	0.20	420.00	84.00
07/09/2019	JJB	L120 A104	Analysis/Strategy Review/Analyze issues re fuel risk issues.	0.30	420.00	126.00
07/09/2019	JJB	L410 A106	Fact Witnesses Communicate with client A. Dornier et al. re draft testimony and exhibits.	0.40	420.00	168.00
07/09/2019	LN1	L110 A102	Fact Investigation/Development Research re ancillary services.	0.70	145.00	101.50
07/09/2019	LBK	L410 A104	Fact Witnesses Review/Analyze testimony exhibits and OC minutes referenced in A. Meyer testimony.	0.70	325.00	227.50
07/10/2019	JJB	L120 A106	Analysis/Strategy Communicate with client via conference call re status of case preparation.	0.60	420.00	252.00
07/10/2019	JJB	L410 A106	Fact Witnesses Communicate with client A. Dornier et al. re draft testimony.	0.20	420.00	84.00

August 14, 2019

Client: 000519
 Matter: 000519-000385
 Invoice#: 31970
 Resp Atty: JJB

Date	Person	Task	Description of Services	Hours	Rate	Amount
07/10/2019	LN1	L110 A102	Fact Investigation/Development Research re EPE, SPS, and SWEPCO's fuel reconciliation docket numbers.	0.40	145.00	58.00
07/11/2019	JJB	L410 A106	Fact Witnesses Communicate with client M. Goin et al. re draft testimony.	0.80	420.00	336.00
07/11/2019	JJB	L410 A104	Fact Witnesses Review/Analyze draft testimony, exhibits and workpapers and comments to same; analyze issues re same.	2.80	420.00	1,176.00
07/11/2019	JJB	L120 A104	Analysis/Strategy Review/Analyze discovery from prior case re potential repeat issues; analyze issues re same.	1.30	420.00	546.00
07/11/2019	LN1	L110 A102	Fact Investigation/Development Research SPS Docket No. 48973 re ancillary services.	1.70	145.00	246.50
07/11/2019	LN1	L110 A102	Fact Investigation/Development Research and obtain citation for Opinion No. 480 for testimony.	0.20	145.00	29.00
07/12/2019	LN1	L110 A102	Fact Investigation/Development Research re treatment of SPP Reserve Sharing Group costs.	0.40	145.00	58.00
07/12/2019	JJB	L410 A104	Fact Witnesses Review/Analyze testimony drafts, exhibits, workpapers and comments to same; analyze issues re same.	1.20	420.00	504.00
07/12/2019	JJB	L110 A104	Fact Investigation/Development Review/Analyze draft schedules and issues re same.	3.80	420.00	1,596.00
07/12/2019	JJB	L210 A104	Pleadings Review/Analyze draft application and issues re same.	0.60	420.00	252.00
07/12/2019	JJB	L410 A106	Fact Witnesses Communicate with client A. Dornier et al. re draft testimony.	0.30	420.00	126.00
07/12/2019	JJB	L120 A102	Analysis/Strategy Research prior discovery on replacement power cost calculations.	0.40	420.00	168.00
07/12/2019	JJB	L120 A106	Analysis/Strategy Communicate with client J. Knighten re replacement power cost calculations; G. Hoyt re comparison of System Agreement, post System Agreement periods and issues re ancillary services cost recovery.	0.20	420.00	84.00
07/12/2019	JJB	L120 A104	Analysis/Strategy Review/Analyze issues re comparison of System Agreement and post System Agreement periods; analyze issues re ancillary services cost recovery.	0.70	420.00	294.00
07/16/2019	JJB	L410 A106	Fact Witnesses Communicate with client A. Lewis et al. re S. Celino draft.	0.20	420.00	84.00
07/17/2019	JJB	L120 A106	Analysis/Strategy Communicate with client via conference call re status of case.	0.50	420.00	210.00
07/17/2019	JJB	L410 A106	Fact Witnesses Communicate with client G. Hoyt et al. re S. Celino draft.	0.10	420.00	42.00

August 14, 2019

Client: 000519
 Matter: 000519-000385
 Invoice#: 31970
 Resp Atty: JJB

Date	Person	Task	Description of Services	Hours	Rate	Amount
07/17/2019	LBK	L410 A104	Fact Witnesses Review/Analyze draft testimony.	1.40	325.00	455.00
07/19/2019	JJB	L410 A106	Fact Witnesses Communicate with client A. Lewis re S. Celino draft.	0.20	420.00	84.00
07/22/2019	JJB	L410 A106	Fact Witnesses Communicate with client M. Brown re A. Dornier testimony.	0.10	420.00	42.00
07/22/2019	JJB	L410 A104	Fact Witnesses Review/Analyze issues re A. Dornier testimony.	0.40	420.00	168.00
07/22/2019	JJB	L120 A106	Analysis/Strategy Communicate with client J. Knighten re unit outage issues.	0.20	420.00	84.00
07/23/2019	JJB	L110 A106	Fact Investigation/Development Communicate with client J. Knighten re fuel schedules.	0.10	420.00	42.00
07/23/2019	JJB	L120 A106	Analysis/Strategy Communicate with client G. Hoyt re risk analysis on outages.	0.10	420.00	42.00
07/23/2019	JJB	L410 A104	Fact Witnesses Review/Analyze draft testimonies and issues re same.	0.70	420.00	294.00
07/23/2019	JJB	L410 A104	Fact Witnesses Review/Analyze draft schedules and issues re same.	0.60	420.00	252.00
07/23/2019	JJB	L120 A104	Analysis/Strategy Review/Analyze unit outage trends and issues re same.	0.30	420.00	126.00
07/23/2019	LBK	L120 A106	Analysis/Strategy Communicate with client G. Hoyt et al. re weekly regulatory call.	0.60	325.00	195.00
07/24/2019	JJB	L410 A106	Fact Witnesses Communicate with client A. Dornier et al. re draft testimony.	0.20	420.00	84.00
07/26/2019	JJB	L120 A106	Analysis/Strategy Communicate with client via conference call re status of case preparation; J. Knighten et al. re same.	1.30	420.00	546.00
07/26/2019	JJB	L410 A106	Fact Witnesses Communicate with client via conference call re M. Goin draft; S. Meyer re exhibits.	0.80	420.00	336.00
07/26/2019	JJB	L410 A104	Fact Witnesses Review/Analyze draft testimony and comments thereto; analyze issues re same.	2.70	420.00	1,134.00
07/26/2019	JJB	L110 A104	Fact Investigation/Development Review/Analyze draft schedules and issues re same.	0.40	420.00	168.00
07/26/2019	JJB	L120 A104	Analysis/Strategy Review/Analyze risk issues re unit performance.	0.40	420.00	168.00
07/26/2019	LBK	L410 A106	Fact Witnesses Communicate with client M. Goin et al. re draft testimony.	0.60	325.00	195.00
07/29/2019	JJB	L410 A104	Fact Witnesses Review/Analyze testimony drafts and exhibits; analyze issues re same.	0.90	420.00	378.00
07/29/2019	JJB	L410 A106	Fact Witnesses Communicate with client H. wise et al. re draft testimony and exhibits.	0.10	420.00	42.00

August 14, 2019

Client: 000519
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 Resp Atty: JJB

Date	Person	Task	Description of Services	Hours	Rate	Amount
07/29/2019	JJB	L120 A104	Analysis/Strategy Review/Analyze [REDACTED] [REDACTED] reports re potential risk issues.	1.80	420.00	756.00
07/29/2019	JJB	L310 A104	Written Discovery Review/Analyze issues re discovery process.	0.30	420.00	126.00
07/29/2019	JJB	L310 A106	Written Discovery Communicate with client G. Hoyt re discovery process.	0.20	420.00	84.00
07/30/2019	JJB	L410 A104	Fact Witnesses Review/Analyze draft testimony and exhibits.	0.40	420.00	168.00
07/30/2019	JJB	L410 A106	Fact Witnesses Communicate with client via conference call re A. Dornier draft testimony; W. Ellertson re M. Goin draft.	0.80	420.00	336.00
07/30/2019	JJB	L120 A106	Analysis/Strategy Communicate with client via conference call re status of pending matters.	0.60	420.00	252.00
07/30/2019	JJB	L120 A104	Analysis/Strategy Review/Analyze FERC/NERC report on January 2018 weather event, forced outages in January 2018; analyze risk issues re same.	1.70	420.00	714.00
07/30/2019	JJB	L120 A106	Analysis/Strategy Communicate with client Analysis/Strategy Communicate with client J. Knighten and G. Hoyt re unit outage risk issues.	0.20	420.00	84.00
07/30/2019	JJB	L310 A106	Written Discovery Communicate with client G. Hoyt re discovery process.	0.10	420.00	42.00
07/30/2019	JJB	L410 A104	Fact Witnesses Review/Analyze draft testimony and exhibits; analyze issues re same.	1.40	420.00	588.00
07/30/2019	LBK	L120 A106	Analysis/Strategy Communicate with client G. Hoyt et al. re weekly regulatory call.	0.60	325.00	195.00
07/31/2019	JJB	L410 A106	Fact Witnesses Communicate with client via conference call re D. Jaycox testimony and exhibits; A. Dornier re draft testimony.	2.90	420.00	1,218.00
07/31/2019	JJB	L120 A106	Analysis/Strategy Communicate with client via conference call re status of case preparation; J. Knighten re same.	1.20	420.00	504.00
07/31/2019	JJB	L410 A104	Fact Witnesses Review/Analyze testimony and exhibit drafts and issues re same.	3.20	420.00	1,344.00
Total Professional Services:				71.00		28,096.50

August 14, 2019

Client: 000519
 Matter: 000519-000385
 Invoice#: 31970
 Resp Atty: JJB

Person Recap

Person	Level	Hours	Rate	Amount
Jay Breedveld	Partner	59.30	420.00	24,906.00
Laura B. Kennedy	Partner	8.30	325.00	2,697.50
Linda Nickell	Paralegal	3.40	145.00	493.00
Total Services				\$28,096.50
Courtesy Discount				(\$1,404.83)
Total Disbursements				\$0.00
Total Current Charges				\$26,691.67
Total Due This Invoice				\$26,691.67
Previous Balance				\$0.00
PAY THIS AMOUNT				\$26,691.67

INFORMATION

All lawyers in Texas have an obligation to maintain a high standard of ethical conduct toward their clients and others. To enforce this standard the State Bar of Texas investigates and prosecutes complaints of professional misconduct against attorneys licensed in Texas. If you should have any complaints please call the State Bar of Texas at 1-800-932-1900 toll free.

DUGGINS WREN MANN & ROMERO, LLP

A LIMITED LIABILITY PARTNERSHIP

P.O. Box 1149

Austin, TX 78767

Billing Inquiries may be addressed to billing@dwmrlaw.com

September 12, 2019

Client:	000519
Matter:	000519-000385
Invoice#:	32195
Resp Atty:	JJB

Entergy
George Hoyt
919 Congress Avenue, Suite 701
Austin, TX 78701

RE: 000519-000385: Entergy - ETI Fuel Reconciliations
Matter ID 2019-001330

For Professional Services Rendered Through: August 31, 2019

Total Services	\$14,354.50
Courtesy Discount	(\$717.73)
Total Current Charges	\$13,636.77
Total Due This Invoice	\$13,636.77
Previous Balance	\$0.00
PAY THIS AMOUNT	\$13,636.77

DUGGINS WREN MANN & ROMERO, LLP

A LIMITED LIABILITY PARTNERSHIP

P.O. Box 1149

Austin, TX 78767

Billing Inquiries may be addressed to billing@dwmrlaw.com

September 12, 2019

Client: 000519
 Matter: 000519-000385
 Invoice#: 32195
 Resp Atty: JJB

Entergy
 George Hoyt
 919 Congress Avenue, Suite 701
 Austin, TX 78701

RE: 000519-000385: Entergy - ETI Fuel Reconciliations
 Matter ID 2019-001330

For Professional Services Rendered Through: August 31, 2019

Services

Date	Person	Task	Description of Services	Hours	Rate	Amount
08/01/2019	JJB	L410 A104	Fact Witnesses Review/Analyze draft D. Jaycox and A. Dornier testimony and exhibits; analyze issues re same.	1.90	420.00	798.00
08/01/2019	JJB	L410 A106	Fact Witnesses Communicate with client A. Dornier et al. re testimony drafts.	0.20	420.00	84.00
08/01/2019	JJB	L120 A102	Analysis/Strategy Research Cities prior gas sales disallowance.	0.20	420.00	84.00
08/01/2019	JJB	L120 A106	Analysis/Strategy Communicate with client H. Wise re Cities prior gas sales disallowance.	0.10	420.00	42.00
08/02/2019	JJB	L410 A106	Fact Witnesses Communicate with client J. Knighten re testimony review; G. Hoyt re S. Celino draft.	0.20	420.00	84.00
08/05/2019	JJB	L410 A106	Fact Witnesses Communicate with client M. Goin and A. Dornier re testimony status.	0.20	420.00	84.00
08/05/2019	JJB	L210 A104	Pleadings Review/Analyze application and attachments.	0.40	420.00	168.00
08/06/2019	JJB	L410 A104	Fact Witnesses Review/Analyze draft M. Goin, S. Celino, S. Meyer and D. Jaycox testimony and exhibits; analyze issues re same.	2.40	420.00	1,008.00

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Client: 000519
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 Resp Atty: JJB

Date	Person	Task	Description of Services	Hours	Rate	Amount
08/06/2019	JJB	L410 A106	Fact Witnesses Communicate with client via conference call re review of D. Jaycox testimony and exhibits.	1.90	420.00	798.00
08/07/2019	JJB	L120 A104	Analysis/Strategy Review/Analyze presentation re gas purchasing strategy; analyze potential risk and issues re same.	0.70	420.00	294.00
08/07/2019	JJB	L410 A106	Fact Witnesses Communicate with client A. Dornier, S. Meyer, M. Goin, et al. re draft testimony and exhibits.	0.50	420.00	210.00
08/07/2019	JJB	L410 A107	Fact Witnesses Communicate w/other outside counsel J. Zerwas re S. Meyer draft.	0.10	420.00	42.00
08/07/2019	JJB	L120 A106	Analysis/Strategy Communicate with client via conference call re status of case preparation; J. Knighten and D. Westerburg re Spindletop issues.	1.10	420.00	462.00
08/07/2019	JJB	L410 A104	Fact Witnesses Review/Analyze draft A. Dornier testimony and issues re same.	0.60	420.00	252.00
08/08/2019	JJB	L120 A104	Analysis/Strategy Review/Analyze issues re unit performance; review forced outage data.	0.90	420.00	378.00
08/08/2019	JJB	L120 A106	Analysis/Strategy Communicate with client J. Knighten re issues re unit performance.	0.20	420.00	84.00
08/08/2019	JJB	L120 A106	Analysis/Strategy Communicate with client H. Wise re classification of [REDACTED] charges.	0.60	420.00	252.00
08/08/2019	JJB	L120 A104	Analysis/Strategy Review/Analyze issues re classification of [REDACTED] charges; review [REDACTED] agreements and [REDACTED] re imbalance charges.	1.10	420.00	462.00
08/08/2019	JJB	L410 A104	Fact Witnesses Review/Analyze draft M. Goin and A. Dornier testimony and exhibits; analyze issues re same.	1.20	420.00	504.00
08/08/2019	JJB	L110 A104	Fact Investigation/Development Review/Analyze draft schedules and issues re same.	0.70	420.00	294.00
08/08/2019	JJB	L110 A102	Fact Investigation/Development Research re [REDACTED] charges.	0.80	420.00	336.00
08/08/2019	JJB	L410 A107	Fact Witnesses Communicate w/other outside counsel J. Zerwas re S. Meyer draft.	0.10	420.00	42.00
08/09/2019	JJB	L410 A106	Fact Witnesses Communicate with client J. Lundeen re C. Burke draft.	0.10	420.00	42.00
08/12/2019	JJB	L120 A104	Analysis/Strategy Review/Analyze Spindletop evaluation and issues re same; review unit performance trends and issues re same.	0.50	420.00	210.00
08/12/2019	JJB	L120 A106	Analysis/Strategy Communicate with client J. Knighten re Spindletop issues; J. Knighten and C. Burke re unit performance trends.	0.30	420.00	126.00