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

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

Supplemental Direct Testimony and Exhibits

Of

Norman J. Gordon

On Behalf Of

CITIES SERVED BY ENTERGY TEXAS

Cities' Rate Case Expenses

February 1, 2023

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

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

Supplemental Direct Testimony and Exhibits

Of

Norman J. Gordon

1

2 **I. INTRODUCTION AND QUALIFICATIONS**

3 **Q. PLEASE IDENTIFY YOURSELF.**

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

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

7 A. I am testifying on behalf of the Cities serviced by Entergy Texas, Inc.¹ I am the same
8 Norman J. Gordon who filed Direct Testimony on October 26, 2022. My experience and
9 qualifications are outlined on Attachment A to my Direct Testimony.²

¹ Cities of Anahuac, Beaumont, Bridge City, Cleveland, Conroe, Dayton, Groves, Houston, Huntsville, Liberty, Montgomery, Navasota, Nederland, Oak Ridge North, Orange, Pine Forest, Pinehurst, Port Arthur, Port Neches, Roman Forest, Shenandoah, Silsbee, Sour Lake, Splendora, Vidor, West Orange and Willis.

² Direct Testimony of Norman J. Gordon filed October 26, 2022, Item 228

Supplemental Direct Testimony of Norman J. Gordon
PUC DN 53719

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

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

4 A. I have been requested to update my review and evaluate the total fees and expenses
5 incurred subsequent to September 30, 2022 which was the cut-off date for the Direct
6 Testimony in this case PUC Docket No. 53719 to update the total through December 2022,
7 as well as the expenses incurred by the Cities in Docket 49916.³

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

9 A. As I previously testified, the Cities retained the Lawton Law Firm to represent them in this
10 case. In turn The Lawton Law firm engaged the Consultants/Witnesses who filed direct
11 testimony on various issues in the case. For Docket No. 53719, I have generally reviewed
12 the case file itself, the amount and nature of the issues, the amount of discovery and the
13 invoices of the various consultants and attorneys engaged on behalf of the Cities including
14 all the time entries. I have also reviewed the testimony filed by the other consultants for
15 the Cities that was filed on October 26, 2022. I have reviewed the invoices for service
16 through December 2022 and find both the hourly rates and total amounts invoiced to be
17 reasonable.

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

³ *Application of Entergy Texas, Inc. for Authority to Reconcile Fuel and Purchased Power Costs*, Docket No. 49916 (August 27, 2020)

1 A. For Docket No. 53719, through December 30, 2022, I recommend the following amounts
2 be found to be reasonable:

Lawton Law Firm (Legal)	\$235,873.22
Resolve Utility Consulting, PLLC (D. Garrett)	48,431.25
Garrett Group Consulting, Inc. (M Garrett)	93,705.00
Nova Energy Consultants, Inc. (O'Donnell)	18,095.00
ReSolved Energy Consulting, LLC (K. Nalepa, E. Cromleigh)	31,294.00
Norman J. Gordon	8,437.50
TOTAL	\$435,835.97

4 For Docket 44916 the amount is \$27,574 which is unchanged from the amount in my
5 Direct Testimony filed September 26, 2022.

6

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

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

10 A. Texas Utilities Code §33.023 provides for the reimbursement to a municipality of its
11 reasonable rate case expenses to the extent found reasonable by the regulatory authority.
12 I evaluated the reasonableness of the expenses pursuant to the precedents in cases before
13 this Commission in the past. Specifically, I considered the recent decisions, including the

1 decision in Entergy’s last fully litigated rate case expense docket (Docket 40295), the
2 expressions in the Austin Court of Appeals in the *City of El Paso v. Pub. Util. Comm’n of*
3 *Tex.*, 916 S.W.2d 515(Tex. App. Austin—1995, judgment vacated and writ dismissed by
4 agr.), my experience and the language in Substantive Rule §25.245(b).⁴ Evaluation and
5 evidence of reasonableness will consider:

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

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

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

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

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

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

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

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

18 (D) the amount and complexity of discovery;

19 (E) the occurrence and length of a hearing; and

20 (6) the specific issue or issues in the rate case and the amount of rate-case expenses
21 reasonably associated with each issue.

22

23 **Q. DID YOU APPLY OTHER STANDARDS UTILIZED BY THE COMMISSION IN**
24 **THE PAST?**

4 16 T.A.C. 25.245

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

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

11 A. I reviewed the Company's filing in general to get a sense of the issues raised, the extent
12 of the testimony to be reviewed and any novelty in the issues. I also reviewed the amount
13 of discovery in the case, and the testimony filed by the Cities' witnesses as well as
14 discovery to the City. I have had discussions with Ms. Molly Mayhall Vandervoort and
15 Mr. Daniel Lawton of the Lawton Law firm about the complexities and issues in the case
16 as well as the resolution. I have reviewed the testimony filed by the Cities witnesses,
17 reviewed their statements and declarations which are attached to this testimony as NJG-2-
18 S.

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

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

1 A. Through December 30, 2022, the records indicate analysis of the filing and issues in the
2 case, discovery and preparatory work for and finalizing the direct testimony, responses to
3 discovery, reviewing rebuttal, preparation for the hearing and settlement negotiations

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

5 A. The additional work is the completion of the settlement negotiations and execution of a
6 settlement agreement, the preparation and filing of proof of reasonableness of rate case
7 expense and the completion of the case, including if necessary review of a Proposal for
8 Decision and potential exceptions and replies.

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

11 A. No, assuming a proposed settlement is achieved and approved the remaining work will
12 relate to the settlement and Cities rate case expense. In the joint procedural schedule filed
13 on December 21, the parties proposed that any expenses incurred for service after
14 December 2022 would be recorded by ETI as a regulatory asset and deferred for
15 consideration in a future case. Thus, the Cities are not requesting estimates at this time.

16 **Q. HAVE YOU PERFORMED ANY OTHER ANALYSIS ON BEHALF OF THE**
17 **CITIES?**

18 A. Yes. In my direct testimony I addressed the scope of work, and the standards of review as
19 also identified above. I have also reviewed the qualifications experience and scope of
20 work to be performed by the each of Cities' Consultants and witnesses.

21

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

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

4
5 **IV. SCOPE OF REVIEW**

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

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

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

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

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

13 (3) the calculation of charges was correct;

14 (4) no double billing of charges occurred;

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

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

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

- 1 • I discussed the issues in the case with the Cities and attorneys including the nature and
2 difficulty of the analysis and cooperation by Entergy in the discovery process.
- 3 • I compared the hourly rates of each of the attorneys to rates charged by other law firms
4 doing work in this area.
- 5 • I compared the hourly rates of the witnesses and other consultants to those charged by
6 other firms doing work in this area.
- 7 • I reviewed the affidavits of the witnesses and attorneys which are attached to their
8 testimony.
- 9 • I reviewed all the time entries by consultants and attorneys
- 10 • I reviewed the direct testimony and cross-rebuttal testimony of Cities witnesses.

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

12 A. As I said in my direct testimony, in the process, each consulting firm is responsible to
13 review its invoices prior to submission to Mr. Lawton. Upon receipt, Mr. Lawton reviews
14 the invoices for compliance with the standards, accuracy and mathematical errors. Upon
15 his approval, Mr. Lawton submits the invoices, including those of his firm to the Cities’
16 Steering Committee. Once the Steering Committee reviews the invoices, if they are
17 approved, they are forwarded to Entergy. At any stage if there are issues, or questions
18 about the invoices they are discussed and resolved. Based on the criteria I describe above,
19 I have also reviewed the invoices submitted to date by the attorneys and consultants. My
20 discussion of that review follows.

21

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

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

3 A. I have reviewed the invoices of the attorneys and consultants/witnesses submitted. I had
4 previously reviewed the invoices for service through December 2022. For this
5 supplemental testimony I reviewed the additional invoices for service through December
6 2022. I have provided the summary of hours billed, hourly rates hours and totals billed
7 by firm and by statement on Schedule NJG-1-S. I have put the amounts billed for services
8 after September 30, 2022 in bold. The declarations for each firm and statements are
9 attached as Schedule NJG-2-S.

10

11 **VI. HOURLY RATES**

12 **Q. WHAT ARE THE HOURLY RATES CHARGED BY THE ATTORNEYS IN THIS**
13 **CASE?**

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

15 Daniel Lawton \$340

16 Molly Vandervoort \$240

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

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

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

21 A. First, I am familiar with and aware of the experience of each of the lawyers. Mr. Lawton
22 has been working and practicing in the area of utility regulation administrative law for

1 many years both as an attorney and as a witness. Ms. Vandervoort has worked in this area
2 for the last nine years and had experience in previous major rate cases. Both attorneys
3 have the experience and background to justify the reasonableness of the rates charged for
4 the complex work in this case. Their previous experience, no doubt, reduced legal costs
5 to the Cities. The hourly rate charged by each of the attorneys is less than or comparable
6 to the rates charged by others for similar work. The reasonableness of the hourly rates is
7 demonstrated by the following chart which includes the hourly rates charged by other
8 lawyers in recent hearings before the Public Utility Commission or Railroad Commission
9 of Texas rate proceedings. The hourly rates I have reviewed were in Schedule NJG-3 of
10 my Direct Testimony. Based on my experience and my review, I have concluded that
11 hourly rates charged by the attorneys in this case are reasonable.

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

14 A. The hourly rates are as follows:

15 **Resolve Utility Consulting, PLLC**

16 David Garrett \$225 per hour

17 **Garrett Group Consulting, Inc.**

18 Mark Garrett \$270 per hour

19 Edwin Farrar \$175 per hour

20 Heather Garrett \$200 per hour

21 Garry Garrett \$125 per hour

22 **Nova Energy Consulting, Inc**

1 Kevin O'Donnell \$235 per hour

2

3 **ReSolved Energy Consulting, LLC**

4 Karl Nalepa \$275 per hour

5 Erin Cromleigh \$185 per hour

6

7 **VII. REASONABLENESS OF LEGAL COSTS**

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

9 A. According to Ms. Vandervoort's declaration the legal costs of this proceeding through
10 December 2022 were \$235,146.00, in fees for Mr. Lawton and Ms. Vandervoort. The
11 time spent was in review of the filing, preparation of material, review of the discovery,
12 communication with clients and evaluation of the issues.

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

14 A. The expenses to date are \$727.22 for printing and binding copies of the Cities' Direct
15 testimony for the exhibit requirements at the hearing as well as USB drives with the
16 testimony. The total amount is reasonable and was necessary for the presentation at the
17 scheduled hearing.

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

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

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

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

6

7

8 **VIII. REASONABLENESS OF CONSULTANTS' FEES**

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

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

13 Q. **WHAT IS YOUR OPINION REGARDING THE AMOUNTS BILLED OF THE**
14 **GARRETT GROUP?**

15 A. In my opinion the amounts billed are reasonable. I am familiar with the work of the
16 Garrett Group and the qualifications and experience of Mark Garrett whose qualifications
17 will be in his testimony. Edwin Farrar is a CPA with over 35 years of experience in all
18 aspects of rate cases. Heather Garrett is a CPA and attorney with many years of experience
19 as a regulatory consultant on financial matters and technical research. The Garrett Group
20 was assigned general accounting responsibilities including payroll and pension expense
21 issues, in my opinion the hourly rates are reasonable. I have reviewed the invoices dated,
22 the descriptions of the work along with the number of hours expended. For the preliminary

1 work identified the hours and total amount billed is reasonable. There are no expenses
2 billed.

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

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

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

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

18

19

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

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

8 **IX. REASONABLENESS OF LEGAL EXPENSES IN DOCKET 44916**

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

11 **A.** Yes, I have addressed those expenses in my direct testimony.

12 **Q. WHAT WERE THE EXPENSES INCURRED BY THE CITIES IN DOCKET**
13 **49916?**

14 A. The Legal Fees incurred by the Cities in Docket 49916 were \$27,574.00 as detailed in the
15 declaration of Ms. Vandervoort. Docket 49916 was a fuel reconciliation case which did
16 not go to hearing and was settled. Finding of Fact No. 61⁶ in the Final Order approving
17 the settlement deferred the review of rate case expenses for that case to a future base rate
18 proceeding. This is the first base rate proceeding since that settlement was approved. The
19 detailed billing information for the Lawton Law Firm for that docket are in attachment 1

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

1 to the declaration of Molly Mayhall Vandervoort. As detailed in her declaration, the
2 hours spent were as follows:

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

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

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

13 X. **EXPENSES FOR RATE CASE EXPENSE TESTIMONY**

14 Q. **WHAT AMOUNTS HAVE YOU BILLED THROUGH DECEMBER 2022?**

15 A. In connection with the case, I billed a total of \$8,437.50 in fees for services through
16 December 2022. There were no expenses. The description of services is provided in the

⁷ *Id.* Item 109

1 attached invoices, by day, and services performed. The invoice and support are attached
2 to this testimony as part of Schedule NJG-2-S

3 **Q. WHAT HOURLY RATE DID YOU CHARGE FOR YOUR SERVICES?**

4 A. My rate for this case is \$375.00 per hour. The rate is comparable with the charges by
5 attorneys for rate case expense testimony in other cases as well as the hourly rates
6 charged as indicated in my direct testimony.

7 **Q. WAS THE WORK IN THIS CASE REASONABLE AND NECESSARY?**

8 A. All of the work done by me was necessary and reasonable with respect to both time and
9 amount considering the nature, extent, and difficulty of the work, the originality of the
10 issues presented including the nature of the issues raised and addressed by the Cities in
11 this proceeding, and the amount of time spent by and charges by others for work of a
12 similar nature in this and other proceedings.

13 **XI. SUMMARY OF RECOMMENDATIONS**

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

15 A. Yes, I reviewed the case file, the background of the attorneys and witnesses for the Cities,
16 as well the actual billings and found them reasonable, for both Docket 53719 through
17 December 2022 and for Docket 49916. The total amount for Cities Rate Case Expenses
18 through December 2022 is \$ \$435,865.97. The total for Docket 49916 is \$25,574.00. The
19 total for both cases is \$461,439.97

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

21 A. Yes, at this time.

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Supplemental Direct Testimony and Exhibits

Of

Norman J. Gordon

**SCHEDULE NJG-1-S
SUMMARY OF EXPENSES
THROUGH December 2022**

PUC DOCKET 53719
CITIES' RATE CASE EXPENSES

PUC Docket 53719

Schedule NJG-1-S
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SUMMARY OF ALL 53719 EXPENSES

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Firm	Legal	Resolve	Garrett Gp.	Nova	ReSolved	Gordon	Total
					\$ -			\$ -
	Services/Billed							
2	Jun-22	\$ 988.00	\$8,943.75			\$ -		\$ 9,931.75
3	Jul-22	\$ 39,920.00	\$11,362.50	\$5,920.00	\$4,700.00	\$ 4,142.50		\$ 66,045.00
4	Aug-22	\$ 32,328.00	\$11,475.00	\$14,922.50	\$1,703.75	\$ 2,551.00		\$ 62,980.25
5	Sep-22	\$ 42,020.00	\$11,700.00	\$25,977.50	\$1,586.25	\$ 2,623.00		\$ 83,906.75
6	Oct-22	\$ 50,760.00	\$2,418.75	\$32,850.00	\$10,105.00	12,343.50		\$ 108,477.25
7	Nov-22	\$ 48,456.00	\$2,531.25	\$10,215.00		7,603.00		\$ 68,805.25
8	Dec-22	\$ 21,401.22		\$3,820.00		2,031.00	\$8,437.50	\$ 35,689.72
9	Jan-23							\$ -
10	Feb-23							
11	Total	\$235,873.22	\$48,431.25	93,705.00	\$18,095.00	\$31,294.00	\$ 8,437.50	\$ 435,835.97

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LEGAL EXPENSE--LAWTON LAW FIRM

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Timekeeper	Lawton		Vandervoort			
		Rate	\$340	Rate	\$240		
	Services/Billed						
		<u>Hours</u>	<u>Fees</u>	<u>Hours</u>	<u>Fees</u>	<u>Expense</u>	<u>Total</u>
2	Jun-22	1.0	\$ 340.00	2.7	\$ 648.00	\$	988.00
3	Jul-22	110.0	\$ 37,400.00	10.5	\$ 2,520.00	\$	39,920.00
4	Aug-22	90.0	\$ 30,600.00	7.2	\$ 1,728.00	\$	32,328.00
5	Sep-22	107.0	\$ 36,380.00	23.5	\$ 5,640.00	\$	42,020.00
6	Oct-22	108.0	\$ 36,720.00	58.5	\$ 14,040.00	\$	50,760.00
7	Nov-22	114.0	\$ 38,760.00	40.4	\$ 9,696.00	\$	48,456.00
8	Dec-22	44.5	\$ 15,130.00	23.1	\$ 5,544.00	\$727.22	\$ 21,401.22
9	Jan-23						
10	Feb-23						
11	Total	574.5	\$ 195,330.00	165.9	\$ 39,816.00	\$	235,873.22

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Resolve Utility Consulting PLLC

Line No.	(a)	(b)	(c)	(d)	(e)
1	Timekeeper	D. Garrett			
		Rate	\$225		Total
2	Services/Billed				
3		Hours	Fees	Expense	
4	Jun-22				
5	Jul-22	39.75	\$8,943.75		\$8,943.75
6	Aug-22	50.50	\$11,362.50		\$11,362.50
7	Sep-22	51.00	\$11,475.00		\$11,475.00
8	Oct-22	52.00	\$11,700.00		\$11,700.00
9	Nov-22	10.75	\$2,418.75		\$2,418.75
10	Dec-22	11.25	\$2,531.25		\$2,531.25
11	Jan-23				
12	Feb-23				
12	Total	215.25	\$48,431.25		\$48,431.25

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GARRETT GROUP CONSULTING, INC.

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	Timekeeper	M Garrett		E Farrar		H Garrett		G Garrett			
		Rate	\$270	Rate	175	Rate	\$200	Rate	\$125		
	Services/Billed										
	Month	<u>Hours</u>	<u>Fees</u>	<u>Hours</u>	<u>Fees</u>	<u>Hours</u>	<u>Fees</u>	<u>Hours</u>	<u>Fees</u>	Expense	Total
2	Jun-22										
3	Jul-22	16.0	\$4,320.00			5.5	\$1,100.00	4.0	\$500.00		\$5,920.00
4	Aug-22	35.5	\$9,585.00	5	\$875.00	17	\$3,400.00	8.5	\$1,062.50		\$14,922.50
5	Sep-22	54.5	\$14,715.00	37.0	\$6,475.00	20.5	\$4,100.00	5.5	\$687.50		\$25,977.50
6	Oct-22	67.5	\$18,225.00	49.0	\$8,575.00	26.5	\$5,300.00	6.0	\$750.00		\$32,850.00
7	Nov-22	29.5	\$7,965.00	6.0	\$1,050.00	3.5	\$700.00	4.0	\$500.00		\$10,215.00
8	Dec-22	13.5	\$3,645.00	1.0	\$175.00						\$3,820.00
9	Jan-23										
10	Feb-23										
11	Total	216.5	\$58,455.00	98.0	\$17,150.00	73.0	\$14,600.00	28.0	\$3,500.00		\$93,705.00

PUC DOCKET 53719
CITIES' RATE CASE EXPENSES

PUC Docket 53719

Schedule NJG-1-S
Supplemental
February 1, 2023
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NOVA ENERGY CONSULTANTS, INC.

Estimate	\$19,270.00						
Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Timekeeper	K. O'Donnell		W. Odonnell			
		Rate	\$235				
	Billed						
	Month	Hours	Fees	Hours	Fees	Expense	Total
2	Jun-22						
3	Jul-22	20	\$ 4,700.00				
4	Aug-22	7.25	\$ 1,703.75				
5	Sep-22	6.75	\$ 1,586.25				
6	Oct-22	43	\$ 10,105.00				
7	Nov-22						
8	Dec-22						
9	Jan-23						
10	Feb-23						
11	Total	77	\$ 18,095.00				

PUC DOCKET 53719
CITIES' RATE CASE EXPENSES

PUC Docket 53719

Schedule NJG-1-S
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February 1, 2023
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RESOLVED ENERGY CONSULTING, LLC

Line No.	(a)	(b)	(c)	(d)	(e)	(h)	(i)
1	Timekeeper	Nalepa		Cromleigh			
2		Rate	\$275	Rate	\$185		
	Billed						
3	Month	<u>Hours</u>	<u>Fees</u>	<u>Hours</u>	<u>Fees</u>	<u>Expense</u>	<u>Total</u>
4	Jun-22						
5	Jul-22	8	\$ 2,200.00	10.5	\$ 1,942.50		4,142.50
6	Aug-22	4.5	\$ 1,237.50	7.1	\$ 1,313.50		2,551.00
7	Sep-22	9	\$ 2,475.00	0.8	\$ 148.00		2,623.00
8	Oct-22	28	\$ 7,700.00	25.1	\$ 4,643.50		12,343.50
9	Nov-22	22.4	\$ 6,160.00	7.8	\$ 1,443.00		7,603.00
10	Dec-22	5.3	\$ 1,457.50	3.1	\$ 573.50		2,031.00
11	Jan-23						
12	Feb-23						
13	Total	77.2	\$21,230.00	54.4	\$10,064.00		\$31,294.00

PUC DOCKET 53719
 CITIES' RATE CASE EXPENSES

PUC Docket 53719

Schedule NJG-1-S
 Supplemental
 February 1, 2023
 Page 7 of 7

NORMAN J. GORDON

Line No.	(a)	(b)	(c)	(d)	(e)
1	Timekeeper	N Gordon			
		Rate	\$375		Total
	Services/Billed	Hours	Fees	Expense	
2	Jun-22				
3	Jul-22				
4	Aug-22				
5	Sep-22				
6	Oct-22	22.5	\$8,437.50		\$8,437.50
7	Nov-22				
8	Dec-22				
9	Jan-23				
10	Feb-23				
11	Total	22.5	\$8,437.50		\$ 8,437.50

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

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

Supplemental Direct Testimony and Exhibits

Of

Norman J. Gordon

**SCHEDULE NJG-2-S
INVOICES AND DECLARATIONS**

LAWTON LAW FIRM

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

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

**RATE CASE EXPENSE DECLARATION OF MOLLY MAYHALL VANDERVOORT
FOR EXPENSES THROUGH DECEMBER 31, 2022**

STATE OF TEXAS §
§
COUNTY OF TRAVIS §

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

4. I am an attorney licensed in the State of Texas. I received my undergraduate degree from New York University and my law degree from University of Texas. I have been in the private practice of law since 2005 and have practiced in the area of utility regulation with the Lawton Law Firm since 2009. I have participated in many base rate cases and other administrative dockets before City Councils, the Public Utility Commission of Texas, and the Railroad Commission of Texas.
5. Regarding Docket No. 53719, I address the reasonableness of the fees charged by the Lawton Law Firm for work performed through December 31, 2022. During that time, the Lawton Law Firm billed a total of \$235,873.22, which breaks down to \$235,146 in fees and \$727.22 in printing expenses for pre-filed expert testimony and workpapers. The time was spent reviewing and analyzing the application, developing discovery requests, reviewing discovery responses, and preparing pre-filed written testimony, completion of discovery, reviewing the testimony of other intervenors, PUC staff, cross-rebuttal and rebuttal testimony, discovery on and from other parties, advising the Cities in their disposition of the case under their original jurisdiction, settlement negotiations, and preparation for the hearing. A detailed description of the services provided can be found in Attachment 1.
6. A breakdown of billing hours and charges by attorney for Docket No. 53719 is presented in the table below:

**THE LAWTON LAW FIRM'S FEES – DOCKET NO. 53719
JULY 1, 2022 THROUGH DECEMBER 31, 2022**

ATTORNEY	HOURLY RATE	HOURS	TOTAL
Daniel Lawton	\$340.00	574.5	\$195,330.00
Molly Mayhall Vandervoort	\$240.00	165.9	\$39,816.00
Total Fees		740.4	\$235,146.00
EXPENSES:			\$727.22
TOTAL FEES & EXPENSES			<u>\$235,873.22</u>

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

8. A breakdown of billing hours and charges by attorney for Docket No. 49916 is presented in the table below:

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

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

9. All services were for my time or for that of Mr. Lawton. There is no double-billing of charges; none of the charges has been recovered through reimbursement for other expenses; none of the charges should have been assigned to other matters; there was no occasion on which there was billing in excess of 12 hours in a single day; and no luxury or personal items were included, such as first class travel, alcohol, valet parking, dry cleaning, designer coffee, or meals in excess of \$25 per person.
10. Mr. Lawton's billing rate is \$340.00 per hour and my billing rate is \$240.00 per hour. These are the rates we charge to all clients for similar work in rate proceedings. I am familiar with the hourly rates charged by other attorneys to perform similar services before utility regulatory agencies in Texas, through the cases in which I have acted as counsel. In my opinion, the Lawton Law Firm's rates are reasonable based on our years of experience and by comparison to the rates charged by other attorneys to perform similar work.
11. All of the work done by Mr. Lawton and by me was necessary and reasonable with respect to both time and amount considering the nature, extent, and difficulty of the work, the originality of the issues presented including the nature of the issues raised and addressed by the Cities in this proceeding, and the amount of time spent by and charged by others for work of a similar nature in this and other proceedings.

Further Declarant Says Not.

Dated January 20, 2023



Molly Mayhall Vandervoort

THE LAWTON LAW FIRM, P.C.

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

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

* Please see attachment (Attachment Letter)

THE LAWTON LAW FIRM, P.C.

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

Daniel Lawton

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

August 2022 Invoice for July 2022 Services-PUC Docket No. 53719; Application of Entergy Texas, Inc. For Authority To Change Rates		
6/21/22	0.8 Hrs	Attend video conference w/ ETI discuss upcoming base rate case filing.
6/24/22	1.8 Hrs	Draft correspondence to Cities and consultants re: rate case filing
6/27/22	0.1 Hrs	Correspond w/ Cities re: July base rate case filing
7/1/22	0.2 Hrs	Correspondence w/ Cities re: rate case filing
7/6/22	3.6 Hrs	Draft & file intervention, Review Application & Testimony draft suspension ordinance, recommendation letter to clients
7/7/22	0.3 Hrs	Correspond w/ Cities re case filing
7/11/22	0.7 Hrs	Correspond w/ Cities re case filing file protective order certifications
7/12/22	0.2 Hrs	Correspond w/ client suspension ordinance
7/13/22	0.1 Hrs	Correspond w/ consultants
7/14/22	0.6 Hrs	Correspond w/ client suspension ordinance
7/15/22	0.3 Hrs	Correspond w/ client suspension ordinance & reviewed Cities ordinance
7/20/22	1.4 Hrs	Correspond w/ parties procedural schedule, Correspond w/ client suspension ordinance
7/21/22	0.3 Hrs	Correspond w/ parties procedural schedule, Correspond w/ client suspension ordinance
7/22/22	0.7 Hrs	Attend pre-hearing conference
7/25/22	1.0 Hrs	Correspond w/ parties procedural schedule
7/28/22	0.6 Hrs	Review cities suspension ordinance
7/29/22	0.6 Hrs	Correspnd w/ consultants, reviewed discovery
TOTAL	13.2 HRS	

THE LAWTON LAW FIRM, P.C.

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

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

* Please see attachment {Attachment Letter}

THE LAWTON LAW FIRM, P.C.

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

Daniel Lawton

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

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

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

* Please see attachment {Attachment Letter}

THE LAWTON LAW FIRM, P.C.

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

Daniel Lawton

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

THE LAWTON LAW FIRM, P.C.

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

Molly Mayhall Vandervoort

9/6/22	0.5 Hrs	Draft & serve discovery request.
9/8/22	0.4 Hrs	Call w/ consultant Nalepa case issues, correspond w/consultant testimony issues.
9/9/22	1.1 Hrs	Draft & serve discovery request. Review discovery requests & responses correspond w/consultant testimony issues.
9/13/22	2.9 Hrs	Review discovery requests & responses and correspond w/ consultants.
9/14/22	2.1 Hrs	Review discovery requests & responses
9/15/22	1.1 Hrs	Review discovery requests & responses
9/16/22	1.4 Hrs	Review discovery requests & responses
9/21/22	0.3 Hrs	Correspond w/consultant testimony issues.
9/22/22	2.2 Hrs	Review discovery requests & responses, reviewed errata.
9/23/22	3.0 Hrs	Review discovery requests & responses
9/26/22	0.8 Hrs	Working w/ Cities on proposed rate ordinances.
9/27/22	1.6 Hrs	Working w/ Cities on proposed rate ordinances.
9/28/22	0.2 Hrs	Call w/ N. Gordon re/ Testimony on rate case expenses
9/29/22	2.2 Hrs	Correspond w/ Cities re: case recommendations
9/30/22	3.7 Hrs	Draft & serve discovery request. Review discovery requests & responses. Review application.
TOTAL	23.5 HRS	

THE LAWTON LAW FIRM, P.C.

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

Daniel Lawton	108.0 Hrs	\$340.00	\$36,720.00
Molly Mayhall Vandervoort	58.5 Hrs	\$240.00	\$14,040.00
Total Fees			\$50,760.00
EXPENSES:			
Total Fees and Expenses			\$50,760.00

* Please see attachment (Attachment Letter)

THE LAWTON LAW FIRM, P.C.		
<u>November 2022 Invoice for October 2022 Services-PUC Docket No. 53719; Application of Entergy Texas, Inc. For Authority To Change Rates</u>		
Daniel Lawton		
10/1/22	3.5 Hrs	Review testimony on ROE (Bulkley) also review capital structure identify documents for hearing and that O'Donnell needs to address
10/3/22	4.5 Hrs	Continue review of testimony on ROE (Bulkley) and review capital structure pull together documents.
10/4/22	5.0 Hrs	Continue review of testimony on ROE (Bulkley) and review capital structure pull together documents final issue summary- review KO draft
10/5/22	4.5 Hrs	Review financial related incentive comp issues, review outline Raeder testimony, review discovery and prior case decisions.
10/6/22	6.5 Hrs	Continue review financial related incentive comp issues, review outline Raeder testimony, review discovery and prior case decisions.
10/8/22	4.0 Hrs	Continue review financial related incentive comp issues, review outline Raeder testimony, review discovery and prior case decisions discuss w/ Mark G.
10/10/22	6.0 Hrs	Call w/ Molly M discuss testimony issues, review alternative approaches to self-insurance accrual issue, review discovery, review testimony cost of service issues that will be addressed.
10/11/22	6.0 Hrs	Call w/ Molly M. case issues, call w/ K.O. issues to address in 2 nd draft. Review of LT incentive compensation for case discuss issue w/ witness, continue supplemental modeling and quantification of issues.
10/12/22	6.0 Hrs	Continue review of LT incentive comp issue discuss modeling issues w/ Karl N. Outline issues that will be brought forward and model impacts of issues.
10/14/22	5.0 Hrs	Review outstanding COS issues to bring forward and modeling and comparing COS impacts.
10/15/22	3.0 Hrs	Continue modeling outstanding COS issues and comparing COS impacts summary of issues, discuss issue approach w/ consultants.
10/19/22	5.0 Hrs	Review and provide comments on D. Garrett depreciation analysis. Add issue expansion and address quantification of depreciation components. Pull up prior orders on specific depreciation issues.
10/20/22	5.0 Hrs	Continue review and provide comments on D. Garrett depreciation. Review next draft on O'Donnell analyze market data and authorized ROE's in 2022 by jurisdiction. Start review of Nalepa issues and cost of service impacts.
10/21/22	6.5 Hrs	Continue review of Nalepa issues and cost of service impacts. Review of Garrett testimony and issues. Pull together all issue impacts in cost of service compare to Nalepa model results.
10/22/22	5.0 Hrs	Continue review of consultant testimony of issues and prepare for filing, discuss coordination issues w/ Molly M.
10/24/22	5.5 Hrs	Continue review of consultant testimony of issues and prepare for filing and quantification of issues in cost of service model.
10/25/22	6.0 Hrs	Finalize review of consultant testimony of issues and prepare for filing. Begin draft outline for hearing on issues presented
10/27/22	5.0 Hrs	Continue draft outline for hearing on issues presented. Start review of intervener testimony identify issues to be addressed in cross-rebuttal.

10/28/22	6.0 Hrs	Continue review of intervener testimony identify issues to be addressed in cross-rebuttal. Identify similar COS adjustments and identify different quantifications outline going forward approach on issues for hearing.
10/29/22	4.0 Hrs	Continue to identify similar COS adjustments and identify different quantifications outline going forward approach on issues for hearing. Discuss issues that need to be addressed in cross-rebuttal testimony w/ consultants.
10/31/22	6.0 Hrs	Briefing outline for Cities issues identify intervener supporting arguments on same issues – pull supporting discovery responses as potential exhibits.
Total Hours	108.0 Hrs	

THE LAWTON LAW FIRM, P.C.		
November 2022 Invoice for October 2022 Services-PUC Docket No. 53719; Application of Entergy Texas, Inc. For Authority To Change Rates		
Molly Mayhall Vandervoort		
10/4/22	1.6 Hrs	Draft & serve Cities 7 th discovery request. Review requests and responses.
10/6/22	1.4 Hrs	Review and comments on draft ROE testimony.
10/7/22	0.4 Hrs	Review discovery request and responses correspond w/ consultant testimony issues.
10/10/22	1.3 Hrs	Review discovery requests & responses and correspond w/ consultants re rate case expense declarations, call w/ DL discuss testimony.
10/11/22	2.7 Hrs	Review discovery requests & responses, correspond w/ consultants re: testimony, call w/ DL re: consultant testimony, review O'Donnell draft, call w/ O'Donnell on testimony.
10/12/22	1.0 Hrs	Correspond w/ Cities re: rate ordinances, correspond w/ consultants re: rate case expense declarations for N. Gordon.
10/13/22	2.3 Hrs	Review discovery requests & responses, Draft Lawton Law Firm rate case expense declaration, review testimony.
10/14/22	2.2 Hrs	Draft Lawton Law Firm rate case expense declaration, review discovery, review Cities ordinances.
10/18/22	4.3 Hrs	Review supplemental testimony, correspond w/ N. Gordon re: rate case expense. Correspond w/ consultants draft testimony.
10/19/22	5.2 Hrs	Review and provide comments D. Garrett testimony, finalize Lawton Law Firm rate case expense declaration, correspond w/ consultants re: draft testimony
10/20/22	4.2 Hrs	Review discovery responses. Review Nalepa & O'Donnell. Drafts provide comments & edits.
10/21/22	4.2 Hrs	Review Cities rate ordinances, review discovery responses.
10/22/22	2.4 Hrs	Review Nalepa & M. Garrett testimony provide comments and edits.
10/24/22	5.2 Hrs	Call w/ DL and consultants re: testimony, review and provide comments on testimony
10/25/22	7.8 Hrs	Attend prehearing via zoom, call w/ consultants re: testimony, review and suggested edits testimony.
10/26/22	7.4 Hrs	Review, redact, finalize, and file Cities testimony.
10/27/22	1.8 Hrs	Review municipal rate ordinance actions, review discovery, review draft response to SOAH Order 8, review and file workpapers
10/28/22	3.1 Hrs	Status update to clients, correspond w/ consultants re: intervener testimony issues
TOTAL	58.5 HRS	

THE LAWTON LAW FIRM, P.C.

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

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

Daniel Lawton	114.0 Hrs	\$340.00		\$38,760.00
Molly Mayhall Vandervoort	40.4 Hrs	\$240.00		\$9,696.00
Total Fees				\$48,456.00
EXPENSES:				
Total Fees and Expenses				\$48,456.00

* Please see attachment {Attachment Letter}

THE LAWTON LAW FIRM, P.C.

**December 2022 Invoice for November 2022 Services-PUC Docket No. 53719:
Application of Entergy Texas, Inc. For Authority To Change Rates**

Daniel Lawton

11/1/22	4.5 Hrs	New data on ROE (Bulkley) summary analysis of authorized ROE's and equity ratios further analysis summary for bonus ROE and low rate issue benchmarking.
11/3/22	6.5 Hrs	Continue summary for bonus ROE and low-rate issue benchmarking. Added review of other benchmarking analysis for low O&M. Summary exhibits and issue summary for hearing.
11/4/22	5.5 Hrs	Review and model Staff issues and Staff case quantification.
11/8/22	6.5 Hrs	Continue review and model Staff issues and Staff case quantification.
11/9/22	6.0 Hrs	Review & summary of McHone decommissioning study & comparison to prior case for plant analysis and scrap metal evaluation.
11/11/22	4.5 Hrs	Continue review & summary of McHone decommissioning study & comparison to prior case for plant analysis and scrap metal evaluation. Begin evaluation of Watson life & salvage summary to prior testimony.
11/14/22	3.5 Hrs	Continue evaluation of Watson life & salvage summary to prior testimony. Summary of issues for hearing & briefing.
11/15/22	5.0 Hrs	Summary of parties analyses, quantify and evaluate each case and estimate overall case filing.
11/16/22	4.0 Hrs	Start rebuttal review by issue and model impacts, develop issue summary by witness for hearing &/ or briefing.
11/17/22	6.0 Hrs	Continue rebuttal review by issue and model impacts, develop issue summary by witness for hearing &/ or briefing.
11/18/22	7.5 Hrs	Continue rebuttal review by issue and model impacts, develop issue summary by witness for hearing &/ or briefing.
11/19/22	4.0 Hrs	Continue rebuttal review by issue and model impacts, develop issue summary by witness for hearing &/ or briefing. Evaluate cross-rebuttal issues and testimony.
11/21/22	7.0 Hrs	Outline issues for hearing and witness cross. Develop and identify documents for hearing exhibits.
11/22/22	6.0 Hrs	Outline issues for hearing and witness cross. Develop and identify documents for hearing exhibits.
11/23/22	6.0 Hrs	Outline issues for hearing and witness cross. Develop and identify documents for hearing exhibits.
11/25/22	5.5 Hrs	Hearing prep of cross, exhibits, issue and briefing outlines.
11/26/22	5.0 Hrs	Hearing prep of cross, exhibits, issue and briefing outlines.
11/28/22	7.0 Hrs	Hearing prep of cross, exhibits, issue and briefing outlines.
11/29/22	7.0 Hrs	Hearing prep of cross, exhibits, issue and briefing outlines.
11/30/22	7.0 Hrs	Hearing prep of cross, exhibits, issue and briefing outlines.
Total Hours	114.0 Hrs	

THE LAWTON LAW FIRM, P.C.

December 2022 Invoice for November 2022 Services-PUC Docket No. 53719;

Application of Entergy Texas, Inc. For Authority To Change Rates

Molly Mayhall Vandervoort

11/1/22	0.6 Hrs	Correspond w/ Cities re: proposed rate denial ordinance, review ETI's 1 st RFI to Parties and correspond w/ consultants.
11/2/22	1.0 Hrs	Review and comments on draft ROE testimony.
11/4/22	0.7 Hrs	Call w/ ETI re: discovery issue, review Staff testimony filing, call w/ consultants Re: ETI 1 st request.
11/6/22	0.3 Hrs	Correspond w/ consultants Re: ETI 1 st request.
11/7/22	4.9 Hrs	Correspond w/ consultants Re: ETI 1 st request, review/discovery requests and responses, draft response to ETI 1 st .
11/8/22	3.9 Hrs	Reviewed testimony and discovery responses additional draft response to ETI 1 st .
11/10/22	2.3 Hrs	Review discovery requests & responses.
11/14/22	1.6 Hrs	Call w/ consultants discuss proposed cross-rebuttal issues, review discovery requests & responses.
11/15/22	3.7 Hrs	Review testimony and discovery responses, review draft cross-rebuttal testimony.
11/16/22	2.3 Hrs	Edit and finalize cross-rebuttal testimony, draft response to Staff 1 st RFI to interveners, review rebuttal and cross-rebuttal testimony.
11/17/22	4.1 Hrs	Review rebuttal and cross-rebuttal testimony, attend video conference re: rate case expense procedure, review discovery requests and responses.
11/18/22	2.4 Hrs	Call w/ DL discuss rebuttal testimony, review rebuttal and cross-rebuttal.
11/21/22	0.9 Hrs	Attend video conference re: settlement issues.
11/22/22	0.4 Hrs	Correspond w/ parties re: settlement issues.
11/28/22	2.6 Hrs	Correspond w/ parties re: settlement issues, and pre-trial matters, and rate case expense matters.
11/29/22	4.8 Hrs	Call w/ DL pretrial matters, review & file Cities RFI to ETI, review & comment on pretrial brief.
11/30/22	3.9 Hrs	Review and comment on draft trial brief, review issues and discovery prepared for hearing.
TOTAL	40.4 HRS	

THE LAWTON LAW FIRM, P.C.

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January 2023 Invoice for December 2022 Services-PUC Docket No. 53719; Application of Entergy Texas, Inc. For Authority To Change Rates

Daniel Lawton	44.5 Hrs	\$340.00	\$15,130.00
Molly Mayhall Vandervoort	23.1 Hrs	\$240.00	\$5,544.00
Total Fees			\$20,674.00
EXPENSES:			
Rainmaker Printing			\$727.22
Total Fees and Expenses			
			\$21,401.22

* Please see attachment {Attachment Letter}



INVOICE

Invoice Number: INV1756459
Invoice Date: 12/7/2022
Account Number: RM-0235
Balance Due: \$727.22

Bill To: Lawton Law Firm
 12600 Hill Country Blvd. Suite R-275
 Austin, TX 78738

Ship To: Lawton Law Firm
 12600 Hill Country Blvd. Suite R-275
 Austin, TX 78738

Sales Order No	P. O. Number	Ship Method	Payment Terms	Payment Due					
	53719		Net 30	3/7/2023					
Remarks			Sales Person						
Ordered by Molly			Andy Gamez						
Item No	Description	Serial No	Order	Ship	BKO	UM	Price	Disc	Amount
EDS:Digital Scan/Print:Digital BW Prints	Digital Black and White Prints		2640.00	2640.00	0.0	EACH	\$0.12		\$316.80
DM- Binding:GBC	GBC Binding		24.00	24.00	0.0	EACH	\$3.75		\$90.00
DM- Supplies:Flash Drives:IDM- GB	Flash Drive		3.00	3.00	0.0	EACH	\$40.00		\$120.00
DM-Labor	Labor		2.50	2.50	0.0	EACH	\$50.00		\$125.00
DM- Supplies:Envelopes	Envelopes		10.00	10.00	0.0	EACH	\$2.00		\$20.00

Please remit to:
 UBEO LLC
 FEIN # 81-5293028
 P O Box 791070
 San Antonio, TX 78279

Email: Receivables@ubeo.com
 Phone: 210-918-6000

Online and Credit Card payments will no longer be accepted to pay your invoices.

Subtotal	\$671.80
Discount	\$0.00
Freight	\$0.00
Sales Tax	\$55.42
Invoice Total	\$727.22
Balance Due	\$727.22

THE LAWTON LAW FIRM, P.C.

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

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

* Please see attachment (Attachment Letter)

THE LAWTON LAW FIRM, P.C.

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

Daniel Lawton

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

THE LAWTON LAW FIRM, P.C.

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

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

* Please see attachment {Attachment Letter}

THE LAWTON LAW FIRM, P.C.

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

Daniel Lawton

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

THE LAWTON LAW FIRM, P.C.

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

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

* Please see attachment {Attachment Letter}

THE LAWTON LAW FIRM, P.C.

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

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

* Please see attachment (Attachment Letter)

RESOLVE UTILITY CONSULTING, PLLC

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

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

RATE CASE EXPENSE DECLARATION OF DAVID GARRETT

STATE OF OKLAHOMA §
§
COUNTY OF OKLAHOMA §

1. My name is David J. Garrett. I am over eighteen years of age and am not disqualified from making this declaration. I declare under penalty of perjury that the information in this declaration provided under Chapter 132 Texas Civil Practice and Remedies Code is true and correct.
2. I am the Managing Member of Resolve Utility Consulting PLLC (hereinafter “Resolve”). My business address is 101 Park Avenue, Suite 1125, Oklahoma City, Oklahoma 73102.
3. Resolve has been retained to provide expert analysis and testimony for certain Cities served by Entergy Texas, Inc. (“ETI”) in this base rate proceeding filed by ETI at the Public Utility Commission of Texas, Docket No. 53719.
4. This declaration addresses the necessity for and reasonableness of Resolve’s fee-related charges through December 31, 2022, and estimated charges through the end of these proceedings.
5. Resolve’s actual fees through December 31, 2022, correspond to time spent reviewing and analyzing ETI’s application, developing discovery requests, reviewing discovery responses, and preparing pre-filed written testimony. The hours charged are summarized in the following table and the statements for services are attached to this declaration.

**RESOLVE’S EXPENSES
JULY 1, 2022 THROUGH DECEMBER 31, 2022**

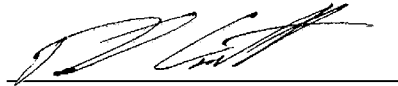
<u>CONSULTANTS</u>	<u>HOURLY RATE</u>	<u>HOURS</u>	<u>ACTUAL TOTAL</u>
David Garrett	\$225	215.25	\$48,431.25
Total Actual			<u>\$48,431.25</u>

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

7. No Resolve personnel billed in excess of 12 hours on any given day to this case. No Resolve personnel incurred any airline, lodging, or meal expenses. No Resolve personnel charged for any luxury items. There are no instances of double billing for Resolve's services.
8. No additional fees or expenses are anticipated through the completion of this case unless any issues arise that require further litigation or appeal.
9. Based on my experience relating to analysis of rate proceeding matters and the reasonableness of rate case expenses before the Public Utility Commission of Texas, I conclude that: (1) Resolve's hourly rates are reasonable; and (2) the 220 actual and estimated hours in this case are both reasonable and necessary.

Further Declarant Says Not.

Dated this 26th day of January 2023.



David J. Garrett
Managing Member, Resolve Utility Consulting



Resolve Utility Consulting PLLC

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

INVOICE

Bill To
Lawton Law Firm, P.C.
 12600 Hill Country Blvd.
 Suite R275
 Austin, TX 78738

Invoice# INV-000617
 Invoice Date 09/05/22
 Project Name ETI Rate Case, PUC
 53719

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

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



Resolve Utility Consulting PLLC

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

INVOICE

Bill To
Lawton Law Firm, P.C.
12600 Hill Country Blvd.
Suite R275
Austin, TX 78738

Invoice# INV-000620
Invoice Date 09/05/22
Project Name ETI Rate Case, PUC
53719

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

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



Resolve Utility Consulting PLLC

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

INVOICE

Bill To
Lawton Law Firm, P.C.
 12600 Hill Country Blvd.
 Suite R275
 Austin, TX 78738

Invoice# INV-000625
 Invoice Date 10/04/22
 Project Name ETI Rate Case, PUC
 53719

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

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



Resolve Utility Consulting PLLC

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

INVOICE

Bill To
Lawton Law Firm, P.C.
12600 Hill Country Blvd.
Suite R275
Austin, TX 78738

Invoice# INV-000643
Invoice Date 11/03/22
Project Name ETI Rate Case, PUC
53719

Task & Date	Hours	Rate	Amount
Review and conduct remaining life and net salvage analyses 10/01/22	2.25	225.00	506.25
Review and organize actuarial data, and review salvage and reserve analyses and testimony 10/03/22	2.50	225.00	562.50
Review and conduct remaining life and net salvage analyses 10/06/22	2.75	225.00	618.75
Review and organize actuarial data, and review salvage and reserve analyses and testimony 10/07/22	4.50	225.00	1,012.50
Draft testimony, build workpapers, and conduct analyses 10/11/22	5.25	225.00	1,181.25
Draft testimony, build workpapers, and conduct analyses 10/13/22	5.75	225.00	1,293.75
Draft testimony, build workpapers, and conduct analyses 10/14/22	4.75	225.00	1,068.75

Task & Date	Hours	Rate	Amount
Draft testimony, build workpapers, and conduct analyses 10/15/22	5.00	225.00	1,125.00
Draft testimony, build workpapers, and conduct analyses 10/17/22	6.25	225.00	1,406.25
Draft testimony, build workpapers, and submit draft for review 10/18/22	5.50	225.00	1,237.50
Review and revise testimony and workpapers, confer with experts, and conduct analyses 10/20/22	3.25	225.00	731.25
Confer with counsel and experts, and review and revise testimony 10/24/22	2.50	225.00	562.50
Review intervenor filed testimony 10/29/22	1.75	225.00	393.75
Total Hours 52.00		Total	\$11,700.00
		Balance Due	\$11,700.00



Resolve Utility Consulting PLLC

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

INVOICE

Bill To
Lawton Law Firm, P.C.
12600 Hill Country Blvd.
Suite R275
Austin, TX 78738

Invoice# INV-000651
Invoice Date 12/01/22
Project Name ETI Rate Case, PUC
53719

Task & Date	Hours	Rate	Amount
Review filed testimony and exhibits, and review discovery and workpapers 11/03/22	2.25	225.00	506.25
Review rebuttal testimony and exhibits 11/17/22	2.75	225.00	618.75
Review rebuttal testimony and exhibits, and review workpapers and depreciation calculations 11/22/22	3.25	225.00	731.25
Review testimony and exhibits and prepare for hearing 11/30/22	2.50	225.00	562.50
Total Hours 10.75		Total	\$2,418.75
		Balance Due	\$2,418.75



Resolve Utility Consulting PLLC

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

INVOICE

Bill To
Lawton Law Firm, P.C.
 12600 Hill Country Blvd.
 Suite R275
 Austin, TX 78738

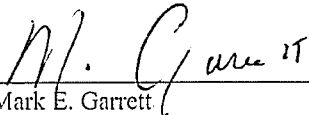
Invoice# INV-000678
 Invoice Date 01/16/23
 Project Name ETI Rate Case, PUC
 53719

Task & Date	Hours	Rate	Amount
Review testimony, workpapers, and discovery, and prepare for hearing 12/01/22	3.50	225.00	787.50
Review testimony, workpapers, and discovery, and prepare for hearing 12/02/22	3.00	225.00	675.00
Review testimony, workpapers, and discovery, and prepare for hearing 12/03/22	2.25	225.00	506.25
Review testimony, workpapers, and discovery, and prepare for hearing 12/05/22	2.50	225.00	562.50
Total Hours 11.25		Total	\$2,531.25
		Balance Due	\$2,531.25

GARRETT GROUP CONSULTING, INC.

6. My billing rate is \$270 per hour. This is my normal billing rate for this type of work in rate case proceedings. I am familiar with the hourly rates charged by other consultants to perform similar services. Given my qualifications and more than 30 years of utility rate regulatory experience, my billing rate is reasonable.
7. Assisting me in this proceeding are: (a) Edwin C. Farrar, a CPA with over 35 years of regulatory experience; (b) Heather A. Garrett an attorney/CPA with over 20 years of regulatory experience; and (c) Garry J. Garrett, a Research Analyst with over 20 years of regulatory experience. Each of these individuals work under my direction and supervision.
8. No GGCI personnel billed in excess of 12 hours on any given day to this case. No GGCI personnel incurred any airline, lodging, or meal expenses. No GGCI personnel charged for any luxury items. There are no instances of double billing for GGCI's services.
9. No additional fees or expenses are anticipated through the completion of the case unless any issues arise that require further litigation or appeal.
10. Based on my experience relating to analysis of rate proceeding matters and the reasonableness of rate case expenses before the Public Utility Commission of Texas, I conclude that: (1) GGCI's hourly rates are reasonable; and (2) the \$93,705.00 total of actual fees in this case are both reasonable and necessary.

Further Declarant Says Not.
January 16, 2023



Mark E. Garrett

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

TELEPHONE (405) 203-5415

E-MAIL: MGARRETT@GARRETTGROUPLLC.COM

November 14, 2022

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

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

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

I. Professional Services:


A.	Mark Garrett, JD, CPA — <i>(Details in Attachment A)</i>	67.5	hours at \$270.00 per hour	\$18,225.00
B.	Edwin Farrar, CPA — <i>(Details in Attachment B)</i>	49.0	hours at \$175.00 per hour	\$8,575.00
C.	Heather Garrett, JD, CPA — <i>(Details in Attachment C)</i>	26.5	hours at \$200.00 per hour	\$5,300.00
D.	Garry J. Garrett <i>(Details in Attachment D)</i>	6.0	hours at \$125.00 per hour	\$750.00

II. Expenses: \$0.00

III. Total Invoice: \$32,850.00

We appreciate the opportunity to work with you on this case. Please call me if you should have any questions.

Sincerely,


Mark E. Garrett
Attachments

Attachment A
Mark Garrett

Consulting Tasks for
Energy Texas, Inc. - Docket No. 53719
Billing Period: October 2022

Dates	Tasks	Hours
10/1/2022	Develop issues;	3.5
10/3/2022	Review RFIs; develop issues;	4.0
10/6/2022	Develop issues;	4.0
10/10/2022	Review discovery; Develop issues;	2.5
10/11/2022	Develop issues;	2.0
10/13/2022	Review testimony and schedules; develop issues;	4.0
10/14/2022	Develop issues;	4.0
10/17/2022	Work on issues; draft testimony and exhibits;	2.0
10/18/2022	Work on issues; draft testimony and exhibits;	4.0
10/19/2022	Work on issues; draft testimony and exhibits;	4.0
10/20/2022	Work on issues; draft testimony and exhibits;	6.0
10/21/2022	Work on issues; draft testimony and exhibits;	5.5
10/22/2022	Work on issues; draft testimony and exhibits;	1.5
10/23/2022	Work on issues; draft testimony and exhibits;	2.0
10/24/2022	Work on issues; draft testimony and exhibits;	3.5
10/25/2022	Work on issues; draft testimony and exhibits;	4.0
10/26/2022	Review testimony filed by other parties;	3.0
10/27/2022	Review testimony filed by other parties;	2.0
10/28/2022	Review testimony filed by other parties;	4.0
10/31/2022	Review testimony filed by other parties;	2.0
Total		67.5

Attachment B
Edwin Farrar

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

Dates	Tasks	Hours
10/3/2022	Review exhibits;	1.0
10/4/2022	Perform analysis;	2.0
10/5/2022	Perform analysis;	2.0
10/7/2022	Review testimony and exhibits, draft testimony;	4.0
10/8/2022	Review testimony and exhibits, draft testimony;	1.0
10/9/2022	Review testimony and exhibits, draft testimony;	6.0
10/10/2022	Review testimony and exhibits, draft testimony;	2.0
10/11/2022	Review testimony and exhibits, draft testimony;	2.0
10/12/2022	Review testimony and exhibits, draft testimony;	5.0
10/13/2022	Review testimony and exhibits, draft testimony;	5.0
10/14/2022	Review testimony and exhibits, draft testimony;	3.0
10/15/2022	Review testimony and exhibits, draft testimony;	1.0
10/17/2022	Review testimony and exhibits, perform analysis;	3.0
10/18/2022	Review testimony and exhibits, perform analysis;	9.0
10/19/2022	Review testimony, exhibits and discovery;	1.0
10/21/2022	Perform analysis;	2.0
	Total	49.0

Attachment C
Heather Garrett

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

Dates	Tasks	Hours
10/10/2022	Review discovery;	1.5
10/13/2022	Work on testimony draft;	3.5
10/15/2022	Work on testimony draft;	2.5
10/16/2022	Work on testimony draft;	2.0
10/17/2022	Work on schedules;	1.0
10/20/2022	Review workpapers and exhibits;	1.5
10/21/2022	Work on testimony draft;	6.5
10/24/2022	Revisions to testimony and exhibits;	4.5
10/25/2022	Revisions to testimony and exhibits;	3.5
	Total	26.5

Attachment D
Garry J. Garrett

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

Dates	Tasks	Hours
10/3/2022	Review discovery;	1.5
10/8/2022	Issue development;	1.5
10/10/2022	Review discovery;	2.0
10/11/2022	Review discovery;	1.0
	Totals	6.0

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

TELEPHONE (405) 203-5415

E-MAIL: MGARRETT@GARRETTGROUPPLLC.COM

December 7, 2022

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

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

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

I. Professional Services:

A.	Mark Garrett, JD, CPA — <i>(Details in Attachment A)</i>	29.5	hours at \$270.00 per hour	\$7,965.00
B.	Edwin Farrar, CPA — <i>(Details in Attachment B)</i>	6.0	hours at \$175.00 per hour	\$1,050.00
C.	Heather Garrett, JD, CPA — <i>(Details in Attachment C)</i>	3.5	hours at \$200.00 per hour	\$700.00
D.	Garry J. Garrett <i>(Details in Attachment D)</i>	4.0	hours at \$125.00 per hour	\$500.00

II. Expenses:


\$0.00

III. Total Invoice:

\$10,215.00

We appreciate the opportunity to work with you on this case. Please call me if you should have any questions.

Sincerely,


Mark E. Garrett
Attachments

Attachment A
Mark Garrett

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

Dates	Tasks	Hours
11/3/2022	Review Staff testimony and exhibits;	3.5
11/7/2022	Review Staff testimony and exhibits;	3.5
11/17/2022	Review rebuttal and intervenor testimony and exhibits;	4.0
11/18/2022	Review rebuttal and intervenor testimony and exhibits;	3.5
11/22/2022	Review rebuttal and intervenor testimony and exhibits;	3.5
11/23/2022	Review testimony and exhibits; review discovery;	4.0
11/29/2022	Trial preparation;	3.5
11/30/2022	Trial preparation;	4.0
	Total	29.5

Attachment B
Edwin Farrar

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

Dates	Tasks	Hours
11/28/2022	Review rebuttal testimony and exhibits;	4.0
11/29/2022	Review rebuttal testimony; draft discovery;	2.0
	Total	6.0

Attachment C
Heather Garrett

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

Dates	Tasks	Hours
11/21/2022	Review rebuttal testimony and schedules;	1.5
11/23/2022	Work on trial preparation;	1.0
11/29/2022	Work on trial preparation;	1.0
	Total	3.5

Attachment D
Garry J. Garrett

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

Dates	Tasks	Hours
11/1/2022	Work on discovery;	1.0
11/18/2022	Work on discovery;	1.5
11/29/2022	Work on discovery;	1.5
	Total	4.0

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

TELEPHONE (405) 203-5415

E-MAIL: MGARRETT@GARRETTGROUPPLLC.COM

January 15, 2023

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

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

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

I. Professional Services:

A.	Mark Garrett, JD, CPA — <i>(Details in Attachment A)</i>	13.5	hours at \$270.00 per hour	\$3,645.00
B.	Edwin Farrar, CPA — <i>(Details in Attachment B)</i>	1.0	hours at \$175.00 per hour	\$175.00

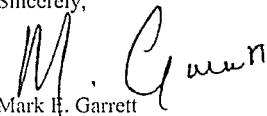
II. Expenses:

III. Total Invoice:

\$3,820.00

We appreciate the opportunity to work with you on this case. Please call me if you should have any questions.

Sincerely,


Mark E. Garrett
Attachments

Attachment A
Mark Garrett

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

Dates	Tasks	Hours
12/1/2022	Trial preparation;	2.5
12/2/2022	Trial preparation;	2.0
12/3/2022	Trial preparation;	3.5
12/4/2022	Trial preparation;	3.5
12/5/2022	Trial preparation;	2.0
	Total	13.5

Attachment B
Edwin Farrar

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

Dates	Tasks	Hours
12/1/2022	Review exhibits and testimony references;	1.0
	Total	1.0

NOVA ENERGY CONSULTANTS, INC.

utility rate regulatory experience, my billing rate is reasonable.

7. No Nova Energy Consultants, Inc. personnel billed in excess of 12 hours on any given day to this case. No Nova Energy Consultants, Inc. personnel incurred any airline, lodging, or meal expenses. No Nova Energy Consultants, Inc. personnel charged for any luxury items. There are no instances of double billing for Nova Energy Consultants, Inc.'s services.
8. No additional fees or expenses are anticipated through the completion of the case unless any issues arise that require further litigation or appeal.
9. Based on my experience relating to analysis of rate proceeding matters and the reasonableness of rate case expenses before the Public Utility Commission of Texas, I conclude that: (1) Nova Energy Consultants, Inc.'s hourly rates are reasonable; and (2) the 77 hours of services provided in this case are both reasonable and necessary.

Further Declarant Says Not.

Dated: January 18, 2023



Kevin O'Donnell

Nova Energy Consultants, Inc.

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

Invoice

DATE	INVOICE #
10/13/2022	2022069

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

DUE DATE	PROJECT
11/30/2022	

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

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

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

Nova Energy Consultants, Inc.

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

Invoice

DATE	INVOICE #
11/16/2022	2022081

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

DUE DATE	PROJECT
1/16/2023	

HOURS	DESCRIPTION	RATE	AMOUNT
43	ETI Texas testimony on rate of return	235.00	10,105.00
Thank you for your business.		Total	\$10,105.00

Time Sheet for Kevin W. O'Donnell

ETI - Cities

Month	Day	Time	Work Done
Oct.	2	4.5	tty prep - written
Oct.	3	3.25	tty prep - written
Oct.	4	6.5	Testimony prep - exhibits
Oct.	6	2	tty prep - written
Oct.	10	1.75	model update
Oct.	11	1.5	discussion with attorney/testimony prep
Oct.	12	8.5	Testimony update
Oct.	13	7.25	tty update from previous draft
Oct.	24	5.25	model update/ draft update
Oct.	25	2.5	tty prep - written

Total Hours 43
Rate \$ 235
Amt. Due \$ 10,105.00

RESOLVED ENERGY CONSULTING, LLC

other consultants to perform similar services. Given that I have more than 40 years of utility rate regulatory experience, my billing rate is reasonable.

7. Assisting me on this proceeding is Erin Cromleigh. Ms. Cromleigh is an REC Consultant and has over 15 years of regulatory experience. Her billing rate is \$185 per hour. Ms. Cromleigh works under my direction and supervision.
8. No REC personnel billed in excess of 12 hours on any given day to this case. No REC personnel incurred any airline, lodging, or meal expenses. No REC personnel charged for any luxury items. There are no instances of double billing for REC's services.
9. There will be additional fees and potentially expenses through the completion of the case. I will update this declaration prior to the close of the evidence. The services to be provided include evaluating settlement terms and reviewing settlement documents. Based on my experience, I estimate an additional 10 hours, totaling \$2,300 in fees, will be required.
10. Based on my experience relating to analysis of rate proceeding matters and the reasonableness of rate case expenses before the Public Utility Commission of Texas, I conclude that: (1) REC's hourly rates are reasonable; and (2) the 141.6 actual and estimated hours in this case are both reasonable and necessary.

Further Declarant Says Not.

Dated: January 23, 2023


KARL J. NALEPA

ReSolved Energy Consulting, LLC

11044 Research Blvd, A-420
Austin, TX 78759

Invoice

DATE	INVOICE NUMBER
8/8/2022	5070

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

PROJECT		
LLF ETI 22 RC 53719		

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

Monthly Recap

Karl Nalepa

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

8.00

Monthly Recap

Erin Cromleigh

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

ReSolved Energy Consulting, LLC

11044 Research Blvd, A-420
Austin, TX 78759

Invoice

DATE	INVOICE NUMBER
9/6/2022	5091

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

PROJECT
LLF ETI 22 RC 53719

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

Monthly Recap

Karl Nalepa

Date	Task	Hours
<i>August 11, 2022</i>	Review responses to discovery.	0.50
<i>August 12, 2022</i>	Work on analysis.	1.50
<i>August 24, 2022</i>	Review responses to discovery.	0.50
<i>August 26, 2022</i>	Work on analysis and discovery.	2.00
		4.50

Monthly Recap

Erin Cromleigh

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

7.10

ReSolved Energy Consulting, LLC

11044 Research Blvd, A-420
Austin, TX 78759

Invoice

DATE	INVOICE NUMBER
10/5/2022	5110

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

PROJECT
LLF ETI 22 RC 53719

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

Monthly Recap

Karl Nalepa

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

9.00

Monthly Recap

Erin Cromleigh

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

ReSolved Energy Consulting, LLC

11044 Research Blvd, A-420
Austin, TX 78759

Invoice

DATE	INVOICE NUMBER
11/2/2022	5134

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

PROJECT
LLF ETI 22 RC 53719

DESCRIPTION	HOURS	RATE	AMOUNT
Consulting (Nalepa)	28	275.00	7,700.00
Consulting (Cromleigh)	25.1	185.00	4,643.50
Total Labor			12,343.50
Work Completed - thru October 31, 2022		TOTAL DUE	\$12,343.50

Monthly Recap

Karl Nalepa

Date	Task	Hours
<i>October 1, 2022</i>	Review depreciation adjustments.	0.30
<i>October 3, 2022</i>	Work on revised COS model with E. Cromleigh.	0.80
<i>October 4, 2022</i>	Review responses to discovery.	0.50
<i>October 7, 2022</i>	Work on analysis.	1.00
<i>October 10, 2022</i>	Call with D. Lawton to discuss case issues. Work on analysis.	0.70
<i>October 11, 2022</i>	Review responses to discovery.	0.80
<i>October 12, 2022</i>	Review responses to discovery. Work on analysis.	1.00
<i>October 13, 2022</i>	Work on analysis and draft testimony.	1.20
<i>October 14, 2022</i>	Work on draft testimony.	1.70
<i>October 15, 2022</i>	Review accounting adjustments.	0.30
<i>October 17, 2022</i>	Review responses to discovery. Work on draft testimony. Review rider revenues.	1.00
<i>October 18, 2022</i>	Review responses to discovery. Work on draft testimony. Work on adjustments with E. Cromleigh. Call with N. Gordon regarding rate case expenses (RCEs).	1.30
<i>October 19, 2022</i>	Work on draft testimony. Review revised depreciation adjustments. Complete and send RCE declaration to M. Mayhall Vandervoort.	2.00
<i>October 20, 2022</i>	Review responses to discovery. Develop and send additional adjustments to E. Cromleigh to input into COS model. Complete and send draft testimony to M. Mayhall Vandervoort for review.	1.80
<i>October 21, 2022</i>	Review responses to discovery. Emails with M. Garrett regarding Cities' revenue requirement. Update Cities' revenue requirement. Prepare and send revised draft testimony and attachments to M. Mayhall Vandervoort for review.	2.50
<i>October 24, 2022</i>	Call with Counsel to discuss testimony edits. Review and incorporate edits to draft testimony. Send revised testimony to Counsel for review.	2.00
<i>October 25, 2022</i>	Review revised Garrett Testimony and adjustments. Prepare revised depreciation adjustments and send to E. Cromleigh to update COS model. Review and incorporate edits to draft testimony.	3.00
<i>October 26, 2022</i>	Emails with M. Mayhall Vandervoort to discuss additional testimony edits. Review and incorporate edits to draft testimony.	2.00
<i>October 27, 2022</i>	Compile and send testimony workpapers. Review intervenor testimony.	1.80
<i>October 28, 2022</i>	Review intervenor testimony. Call with D. Lawton regarding need for cross-rebuttal testimony.	2.30
		28.00

Monthly Recap

Erin Cromleigh

Date	Task	Hours
<i>October 3, 2022</i>	Incorporate D. Garrett's adjustments into model.	2.50
<i>October 4, 2022</i>	Incorporate D. Garrett's adjustments into model, create individual adjustment model and combined model.	2.80
<i>October 14, 2022</i>	Incorporate M. Garrett's adjustments into model.	1.80
<i>October 17, 2022</i>	Incorporate M. Garrett's and K. O'Donnell's adjustments into individual models and combined model.	2.90
<i>October 18, 2022</i>	Incorporate M. Garrett's adjustments into individual model and combined model.	3.10
<i>October 19, 2022</i>	Incorporate D. Garrett's revised adjustments and K. Nalepa's adjustments into individual model and combined model.	3.00
<i>October 20, 2022</i>	Incorporate K. Nalepa's adjustments into individual and combined models.	2.40
<i>October 21, 2022</i>	Incorporate K. Nalepa's adjustments into individual and combined models.	3.00
<i>October 24, 2022</i>	Revise D. Garrett's adjustments and K. O'Donnell's adjustments.	1.30
<i>October 25, 2022</i>	Revise D. Garrett's adjustments and incorporate additional adjustments.	1.80
<i>October 26, 2022</i>	Email M. Mayhall Vandervoort ETI models.	0.50

25.10

ReSolved Energy Consulting, LLC

11044 Research Blvd, A-420
Austin, TX 78759

Invoice

DATE	INVOICE NUMBER
12/6/2022	5147

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

PROJECT		
LLF ETI 22 RC 53719		

DESCRIPTION	HOURS	RATE	AMOUNT
Consulting (Nalepa)	22.4	275.00	6,160.00
Consulting (Cromleigh)	7.8	185.00	1,443.00
Total Labor			7,603.00
Work completed thru - November 30, 2022		TOTAL DUE	\$7,603.00

Monthly Recap

Karl Nalepa

Date	Task	Hours
<i>November 1, 2022</i>	Call with D. Lawton to discuss issues for cross rebuttal testimony. Review intervenor testimony for cross rebuttal issues.	1.30
<i>November 2, 2022</i>	Prepare response to ETI discovery and send to M. Mayhall Vandervoort.	0.80
<i>November 6, 2022</i>	Work on draft cross rebuttal testimony on back-up generation.	4.00
<i>November 7, 2022</i>	Complete and send draft cross rebuttal testimony of Counsel for review. Review Staff testimony.	1.80
<i>November 8, 2022</i>	Review Staff testimony.	1.70
<i>November 13, 2022</i>	Prepare additional cross rebuttal testimony on gross receipts tax.	1.00
<i>November 14, 2022</i>	Complete and send revised draft cross rebuttal testimony to Counsel for review. Call with M. Mayhall Vandervoort to discuss testimony edits. Incorporate edits and prepare 2nd revised draft testimony. Work with E. Cromleigh to respond to Staff discovery and send to M. Mayhall Vandervoort..	2.20
<i>November 15, 2022</i>	Complete 2nd revised testimony and send to M. Mayhall Vandervoort. Call with D. Lawton to discuss case issues.	0.80
<i>November 18, 2022</i>	Prepare RCE declaration and send to M. Mayhall Vandervoort. Review rebuttal testimony. Research and compile net plant values for accelerated recovery.	1.50
<i>November 20, 2022</i>	Review rebuttal testimony.	1.50
<i>November 21, 2022</i>	Review rebuttal testimony	1.70
<i>November 22, 2022</i>	Work on hearing issues.	1.00
<i>November 29, 2022</i>	Prepare response to TIEC discovery and send to M. Mayhall Vandervoort. Work on hearing issues.	1.80
<i>November 30, 2022</i>	Complete and send summary of hearing issues to D. Lawton. Compile and send supporting materials for hearing.	1.30

22.40

Monthly Recap

Erin Cromleigh

Date	Task	Hours
<i>November 11, 2022</i>	Compile adjustments with FERC numbers for Staff discovery.	3.20
<i>November 14, 2022</i>	Compile adjustments with FERC numbers for Staff discovery. Send to K. Nalepa.	2.10
<i>November 28, 2022</i>	Review Lofton rebuttal testimony and compare with COS model output.	2.50

7.80

ReSolved Energy Consulting, LLC

11044 Research Blvd, A-420
Austin, TX 78759

Invoice

DATE	INVOICE NUMBER
1/5/2023	5180

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

PROJECT
LLF ETI 22 RC 53719

DESCRIPTION	HOURS	RATE	AMOUNT
Consulting (Nalepa)	5.3	275.00	1,457.50
Consulting (Cromleigh)	3.1	185.00	573.50
Total Labor			2,031.00
Work completed thru - December 31, 2022		TOTAL DUE	\$2,031.00

Monthly Recap

Karl Nalepa

Date	Task	Hours
<i>December 2, 2022</i>	Review edits to draft responses to TIEC discovery.	0.20
<i>December 5, 2022</i>	Review testimony errata and responses to discovery.	0.80
<i>December 6, 2022</i>	Review class revenue allocation and rate design issues.	1.30
<i>December 7, 2022</i>	Send comments on revenue allocation to M. Mayhall Vandervoort.	0.50
<i>December 8, 2022</i>	Review term sheet. Call with Counsel and OPUC consultant to discuss class revenue allocation. Review OPUC revenue allocation.	1.00
<i>December 12, 2022</i>	Emails with OPUC consultant on revenue allocation issues.	0.30
<i>December 13, 2022</i>	Send settlement terms to E. Cromleigh to prepare cost of service model impact.	0.50
<i>December 14, 2022</i>	Work with E. Cromleigh to update model.	0.70

5.30

Monthly Recap

Erin Cromleigh

Date	Task	Hours
<i>December 14, 2022</i>	Add settlement adjustments into cost of service model.	3.10

3.10

NORMAN J. GORDON

NORMAN J GORDON

PO Box 8
El Paso

915 203 4883

Cities Served by Entergy Texas
% Daniel J. Lawton
Latwon Law Firm
12600 Hill Country Blvd, Suite R-275
Austin, TX 78738
USA

Statement Date: December 9, 2022
Statement No. 200
Account No. 13.00
Page: 1

Payments received after 12/09/2022 are not included on this statement.

Fees for Expert Witness Engagement PUC DN 53719

			Hours		
10/20/2022	NJG	Detailed review of invoices submitted to date, for description of work, Review of Griffith and Lain original and supplemental, identify issues and outside witnesses for the utility.	3.60		1,350.00
10/22/2022	NJG	Review and comment on declarations from consultants and witnesses, Draft testimony	3.50		1,312.50
10/23/2022	NJG	Work on draft Review E-mails and revisions, work on compilation and exhibits. Review Entergy outside consultants and attorney rates and amounts billed as filed.	4.00		1,500.00
10/24/2022	NJG	Continue compilation, review revised declarations and backup, and complete initial draft, Review rates charged in Entergy testimony and filings in other dockets for comparisons.	5.40		2,025.00
10/25/2022	NJG	Revise and compile draft, complete exhibits, Transmit drafts to client.	2.30		862.50
10/26/2022	NJG	Review comments and revise draft, finalize and transmit to client for filing.	1.30		487.50
11/02/2022	NJG	E-mails re: discovery requests, Tel. D. Lawton re: staff positions.	0.50		187.50
11/07/2022	NJG	Review of Staff Testimony on Rate Case Expense (Stark)	0.90		337.50
11/18/2022	NJG	Review of ETI rebuttal and workpapers on rate case expense rate issues.	1.00		375.00
		For Current Services Rendered	<u>22.50</u>		<u>8,437.50</u>
		Total Current Work			8,437.50
		Balance Due			<u>\$8,437.50</u>

	Fees	Expenses	Billing History Advances	Finance Charge	Payments
	8,437.50	0.00	0.00	0.00	0.00

The following files are not convertible:

DN 53719 Schedule_NJG-1-S--2-1-23.xlsx

Please see the ZIP file for this Filing on the PUC Interchange in order to access these files.

Contact centralrecords@puc.texas.gov if you have any questions.