



## Filing Receipt

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

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

**CITIES' FIRST REQUEST FOR INFORMATION**

Pursuant to §22.144 of the Commission's Procedural Rules, 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"), request that Entergy Texas, Inc. ("ETI" or "Company"), by and through its attorneys of record, provide all information requested on the attached Exhibit "A" pursuant to Tex. Admin. Code ("TAC") § 22.144.

Pursuant to TAC § 22.144(c)(2), Cities further request that answers to the requests for information be made under oath. Each answer should identify the person responsible for preparing that answer (other than the purely clerical aspects of its preparation) and the name of the witness in this proceeding who will sponsor the answer and who can vouch for its accuracy. In producing documents pursuant to this request for information, please indicate the specific request(s) to which the document is being produced. These requests are continuing in nature, and should there be a change in circumstances, which would modify or change an answer supplied by you, such changed answer should be submitted immediately as a supplement to your original answer pursuant to TAC § 22.144(i). Please answer each request and sub-request in the order in which they are listed and in sufficient detail to provide a complete and accurate answer to the request.

All information responsive to the requests on the attached Exhibit "A" should be sent to the following:

**E-mail:**

danlawtonlawfirm@gmail.com  
molly@mayhallvandervoort.com

**Physical Delivery:**

Daniel J. Lawton  
12600 Hill Country Blvd., Suite R-275  
Austin, Texas 78738  
(512) 322-0019  
(512) 329-2604 – fax

## **DEFINITIONS AND INSTRUCTIONS**

A. “ETI,” “the Company” or “you” refers to Entergy Texas, Inc., and any person acting or purporting to act on its behalf, including without limitation, attorneys, agents, advisors, investigators, representatives, employees or other persons.

B. The terms “document” or “documents” are used in their broadest sense to include, by way of illustration and not limitation, all written or graphic matter of every kind and description whether printed, produced or reproduced by any process whether visually, magnetically, mechanically, electronically or by hand, whether final or draft, original or reproduction, whether or not claimed to be privileged or otherwise excludable from discovery, and whether or not in your actual or constructive possession, custody, or control. The terms include writings, correspondence, telegrams, memoranda, studies, reports, surveys, statistical compilations, notes, calendars, tapes, computer disks, data on computer drives, e-mail, cards, recordings, contracts, agreements, invoices, licenses, diaries, journals, accounts, pamphlets, books, ledgers, publications, microfilm, microfiche and any other data compilations from which information can be obtained and translated, but you if necessary, into reasonably useable form. “Document” or “documents” shall also include every copy of a document where the copy contains any commentary or notation of any kind that does not appear on the original or any other copy.

C. Pursuant to Rule 196.4 of the Texas Rules of Civil Procedure, Cities specifically request that any electronic or magnetic data (which is included in the definition of “document”) that is responsive to a request herein be produced by email (preferred) or on CD-ROM or flash drive in a format that is compatible with Microsoft Office applications and be produced with your response to these requests.

D. The terms “and” and “or” shall be construed both disjunctively and conjunctively as necessary to make the request inclusive rather than exclusive.

E. “Each” shall be construed to include the word “every” and “every” shall be construed to include the word “each.”

F. “Any” shall be construed to include “all” and “all” shall be construed to include “any.”

G. The term “concerning,” or one of its inflections, includes the following meanings: relating to; referring to; pertaining to; regarding; discussing; mentioning; containing; reflecting; evidencing; describing; showing; identifying; providing; disproving; consisting of; supporting;

contradicting; in any way legal, logically or factually connected with the matter to which the term refers; or having a tendency to prove or disprove the matter to which the term refers.

H. The term “including,” or one of its inflections, means and refers to “including but not limited to.”

I. Words used in the plural shall also be taken to mean and include the singular. Words used in the singular shall also be taken to mean and include the plural.

J. The present tense shall be construed to include the past tense, and the past tense shall be construed to include the present tense.

K. If any document is withheld under any claim of privilege, please furnish a list identifying each document for which a privilege is claimed, together with the following information: date, sender, recipients or copies, subject matter of the document, and the basis upon which such privilege is claimed.

L. Pursuant to TAC § 22.144(h)(4), if the response to any request is voluminous, please provide a detailed index of the voluminous material.

M. If the information requested is included in previously furnished exhibits, workpapers, responses to other discovery inquiries or otherwise, in hard copy or electronic format, please furnish specific references thereto, including Bates Stamp page citations and detailed cross-references.

Respectfully submitted,  
LAWTON LAW FIRM, P.C.



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danlawtonlawfirm@gmail.com  
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12600 Hill Country Blvd., Suite R275  
Austin, Texas 78738  
(512) 322-0019  
(512) 329-2604 Fax  
**ATTORNEY FOR CITIES**

### **CERTIFICATE OF SERVICE**

I hereby certify that a copy of this document was served on all parties of record in this proceeding on this the 17<sup>th</sup> day of August, 2022, in accordance with the Order Suspending Rules issued in Project No. 50664.

A handwritten signature in black ink, appearing to read "Molly Mayhall Vandervoort". The signature is written in a cursive, flowing style.

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Molly Mayhall Vandervoort

**ATTACHMENT A**

**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 §**

**CITIES' FIRST REQUEST FOR INFORMATION**

- Cities 1-1. Please provide all property data utilized in the depreciation study, including, but not limited to, additions, retirements, transfers, sales, adjustments, cost of removal, and salvage data.
- a. Please provide this data by account, placement, and experience year since the date of inception.
  - b. Please provide all survivors for each account as of the study date.
  - c. Please include all transaction codes and a description of each transaction code.
  - d. Please also provide a description of any production unit / group / location codes if applicable.
  - e. Please provide a description or legend for each account number.
  - f. This data should allow for the reconstruction of the analysis and calculations performed as part of the depreciation study.
  - g. Please provide this information in Excel format with formulae intact where applicable.
- Cities 1-2. Please provide all workpapers, schedules, tables, and exhibits used in the depreciation study or relied upon in conducting the depreciation study in Excel format with formulae intact where applicable.
- Cities 1-3. Please provide all final observed life tables generated for each account in Excel format.
- Cities 1-4. Please provide all remaining life calculations in Excel format.
- Cities 1-5. Please provide the average age of survivors as of the study date for each production plant by account.
- Cities 1-6. Please provide the book reserve (accumulated depreciation) balances for each account as of the depreciation study date.

- Cities 1-7. Please provide the theoretical reserve (aka “calculated accumulated depreciation”) amounts for each account based on the parameters proposed in the depreciation study and support for such calculations. Please confirm the total amount of the difference between the theoretical reserve balance and actual book reserve balance.
- Cities 1-8. Please identify and describe any changes in the depreciation system / methodology between the previous depreciation study and the depreciation study filed in this case.
- Cities 1-9. Please provide a schedule showing the currently-approved and proposed survivor curves, net salvage rates, and depreciation rates, and depreciation accrual for each account.
- Cities 1-10. Please provide a copy of the most recent, previously-filed depreciation study.
- Cities 1-11. Please provide a copy of the most recent Commission order(s) regarding currently-approved depreciation rates and probable retirement dates of any production units.
- Cities 1-12. Please provide a copy of the Company’s most recently-filed integrated resource plan; please also provide a copy of the most recently prepared integrated resource plan.
- Cities 1-13. Please provide all notes taken during any meetings with Company personnel regarding the depreciation study. Identify by name and title, all Company personnel who provided the information, and explain the extent of their participation and the information they provided. Please explain how this information affected the depreciation study.
- Cities 1-14. Please identify all plant tours taken in relation to the depreciation study. For each such tour:
- a. Identify those in attendance and their titles and job descriptions.
  - b. Provide all conversation notes taken during the tour.
  - c. Provide all photographs and images taken during the tour.
  - d. Provide all written materials obtained during the tour.
- Cities 1-15. Please specifically identify and describe any information obtained from any plant tour, field trip, or discussion with Company personnel, that would indicate that the average service lives of any life span or mass property would be shorter or longer than what is indicated by the retirement rate described by the Company’s plant data.
- Cities 1-16. Please provide all external sources relied upon in conducting the depreciation study, including industry surveys, statistics, and reports.
- Cities 1-17. Please identify and provide copies of Company programs and plans that might substantially affect the remaining lives of any plant assets.

- Cities 1-18. Regarding the placement and experience bands chosen for the analysis of each account, please explain why such bands were chosen and if any other bands were considered for conducting depreciation analysis.
- Cities 1-19. Please state whether the recorded vintage years of retirement have been modified in the historical data used to conduct the depreciation study. If so, please specifically identify such modifications by account, and provide all justification and support for the same.
- Cities 1-20. Please state whether any historical retirement data has been adjusted or excluded from net salvage value calculations and analysis, and if so, please provide all details and support.
- Cities 1-21. Please identify any proposed changes in the probable retirement dates of any production units and provide justification and support for such proposed changes.
- Cities 1-22. Please provide all decommissioning studies relied upon for support of any terminal net salvage requested in this case and provide a schedule showing the calculations of how the estimated decommissioning costs affected the proposed production net salvage rates.
- Cities 1-23. **General:** Please provide copies of the Company's FERC Report for the most recent two calendar years.
- Cities 1-24. **General:** Please provide detail trial balances by month beginning one month before the first month of the test year and continuing through latest available month after the end of the test year. Please provide the response in Excel compatible format with fully functional formulas.
- Cities 1-25. **General:** Please provide the O&M expenses by FERC account for each of the three years preceding the test year. Please provide the response in Excel compatible format with fully functional formulas.
- Cities 1-26. **ADIT:** Please provide an analysis showing the impact on accumulated deferred income taxes of each of the Company's proposed adjustments to plant in service. Please provide an explanation for each proposed plant adjustment that does not have an impact on accumulated deferred income taxes and explain which plant additions do not qualify for the special depreciation allowance and why. Please provide the response in Excel compatible format with fully functional formulas.
- Cities 1-27. **Regulatory Assets and Liabilities:** Please provide the balances of each regulatory asset and liability for each month following the test year through the latest available date.
- Cities 1-28. **Regulatory Assets and Liabilities:** For each regulatory asset and liability, provide an explanation of the item, the reason for including it in rate base, and any related statutes, orders, legal precedent, or other available documentary support for including the item in rate base.



Cities 1-29. **Regulatory Assets and Liabilities:** For each regulatory asset and liability, provide an analysis of the item showing by month the related revenue or expense, the increases and decreases to the account balance with basic descriptive information, and the account balances. This analysis should begin with the later of the origination of the item or the last rate case filing which included the item, and the analysis should continue through the latest date available. Please provide the response in Excel compatible format with fully functional formulas.

Cities 1-30. **Riders:** Please provide the following information for each rider in place during the test year:

- a. A description of the rider
- b. The amount of revenue collected by the rider during the test year
- c. The amount of costs related to the rider that are proposed to be collected in base rates
- d. The date the rider is expected to terminate
- e. Each adjustment related to the rider.