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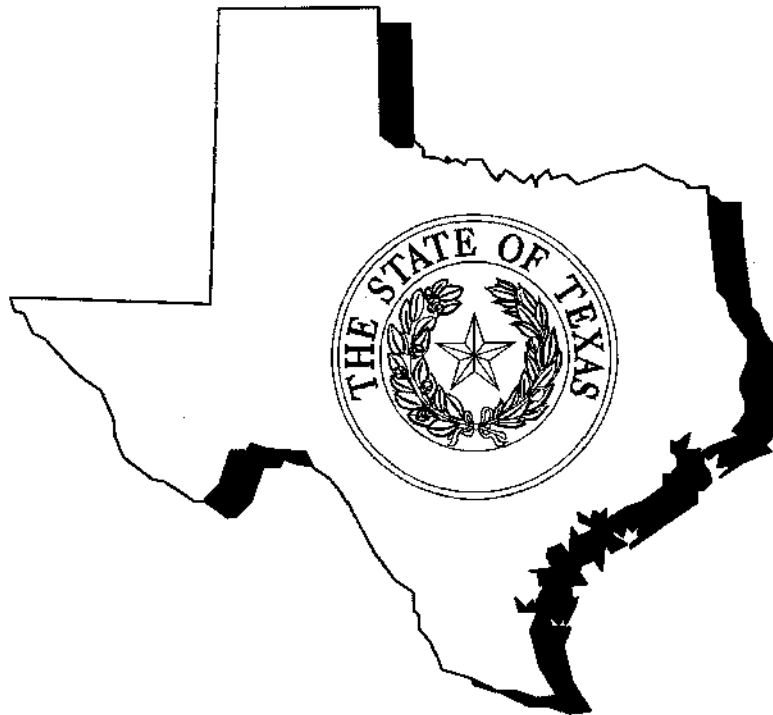
Item Number - 504

**SOAH DOCKET NO. 473-24-13232
PUC DOCKET NO. 56211**

**APPLICATION OF CENTERPOINT
ENERGY HOUSTON ELECTRIC, LLC
FOR AUTHORITY TO CHANGE RATES**

§
§
§

**BEFORE THE STATE OFFICE
OF
ADMINISTRATIVE HEARINGS**



**TESTIMONY IN SUPPORT OF STIPULATION
AND SETTLEMENT AGREEMENT**

DARRYL TIETJEN

**RATE REGULATION DIVISION
PUBLIC UTILITY COMMISSION OF TEXAS**

FEBRUARY 10, 2025

TESTIMONY OF DARRYL TIETJEN
IN SUPPORT OF STIPULATION AND SETTLEMENT AGREEMENT

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Attachment DT-1 List of Testimonies by Darryl Tietjen

I. INTRODUCTION

Q. Please state your name and business address.

A. Darryl Tietjen, 1701 N. Congress Avenue, Austin, Texas.

Q. By whom are you employed and in what capacity?

A. I am employed by the Public Utility Commission of Texas (PUC or Commission) as the Director of the Rate Regulation Division. I am now in my 35th year of employment at the Commission.

Q. What are your principal areas of responsibility?

A. In addition to the management of the Rate Regulation Division, I am responsible for conducting analyses and participating in proceedings involving financial and accounting issues pertaining to regulated utility companies. These analyses and activities include developing fair rates of return on invested capital, evaluating financial integrity requirements, leading or participating in various rulemaking proceedings, and preparing testimony concerning a variety of financial and accounting matters relevant to public utilities regulated by the Commission.

Q. Please describe your educational background and professional qualifications.

A. I hold a Master of Business Administration degree with concentrations in finance and accounting from The University of Texas at Austin (UT Austin) and a Bachelor of Business Administration degree with a concentration in finance, also from UT Austin. While earning my master's degree, I was employed by UT Austin as an instructor, teaching two sections of undergraduate corporate finance. Prior to attending graduate school, I was employed by a commercial bank, where I was principally involved in investment activities and internal and external financial reporting.

I am a Certified Public Accountant (CPA) licensed in the state of Texas. For over 22 years I was a member of the planning committee for the annual Energy Conference

1 sponsored by the Texas Society of Certified Public Accountants, and I twice served as
2 chairman of that committee.

3 I also hold the designation of Chartered Financial Analyst (CFA), which is awarded
4 by the CFA Institute after successful completion of its three-part examination process over
5 a minimum three-year period. The curriculum for the CFA charter covers a comprehensive
6 body of knowledge fundamental to the practice of investment management, and includes
7 the areas of finance, accounting, economics, statistics, and ethical and professional
8 conduct.

9 In 2021, I was the recipient of the Pat Wood Power Star Award, which the Gulf
10 Coast Power Association presents annually in recognition of significant contributions
11 towards the advancement of competitive energy markets in Texas.

12
13 **Q. Have you previously testified before this Commission?**

14 A. Yes. Attachment DT-1 provides a summary of the dockets in which I have filed direct or
15 other testimony.

16
17 **II. PURPOSE OF TESTIMONY**

18 **Q. What is the purpose of your testimony in this case, Docket No. 56211, *Application of***
19 ***CenterPoint Houston Electric LLC for Authority to Change Rates?***

20 A. The purpose of my testimony is to support the Stipulation and Settlement Agreement
21 (Agreement) that CenterPoint Energy Houston Electric, LLC (CenterPoint or CenterPoint
22 Houston) and the other Signatories¹ have reached in this proceeding.

¹ The Signatories include CenterPoint, the Staff of the Public Utility Commission of Texas (Staff), Houston Coalition of Cities (HCOC), Gulf Coast Coalition of Cities (GCCC), Texas Coast Utilities Coalition (TCUC) (collectively, with HCOC and GCCC, Cities), Texas Industrial Energy Consumers (TIEC), Texas Energy Association for Marketers and Alliance for Retail Markets (collectively, the REP Coalition), Walmart Inc. (Walmart), International Brotherhood of Electrical Workers Local 66 (IBEW Local 66), Environmental Defense Fund (EDF), Office of Public Utility Counsel (OPUC), and South-Central Partnership for Energy Efficiency as a Resource (SPEER). Hunt Energy Network LLC and SMT TX Management II LLC are unopposed to the Agreement, and Chevron Phillips Chemical Company, LP has no position with regard to the Agreement. Texas Consumer Association, Lee Milam, and Rebecca Elliot have not responded to inquiries.

Q. Does the Agreement provide for an acceptable resolution of CenterPoint's request in this proceeding?

A. Yes. The terms of the Agreement address a range of issues, and the Agreement reflects an appropriate and reasonable balancing of the interests of CenterPoint and its customers. The final terms constitute a negotiated compromise to which the Signatories agreed after detailed discussions, and any changes to the Agreement could undermine its purpose, result in the withdrawal from the Agreement by a Signatory negatively affected by the changes, and create additional litigation and costs.

Q. Are you the only witness providing testimony in support of the Agreement?

A. No. Ms. Kristie L. Colvin, Senior Vice President and Chief Accounting Officer of CenterPoint, is also providing supporting testimony. While my testimony includes a discussion of the provisions that I believe are among the key points of the Agreement, Ms. Colvin's testimony provides a further discussion of the Agreement and, for certain issues, includes additional details on the Agreement's terms.

III. KEY PROVISIONS OF THE AGREEMENT

Q. Please discuss the key provisions of the Agreement.

A. The Agreement includes the following terms:

A. Overall Revenues. CenterPoint Houston's present wholesale and retail revenues of \$2.305 billion should be decreased by \$44,153,511.40, plus an additional explicit reduction of \$2,424,013 to remove CEO compensation expense, for a total reduction of \$46,577,524.40.

B. Effective Date. CenterPoint Houston agrees that the rates will take effect no earlier than the 46th day after the date of the Commission's final order approving the rates.

CenterPoint Houston will provide notice of the approved rates to retail electric providers no later than the first working day after the date of the Commission's final order approving the rates.

C. Cost of Capital. Beginning with the effective date of the new rates authorized in this proceeding, CenterPoint Houston's Weighted Average Cost of Capital (WACC) shall be 6.606% based upon an agreed Return on Equity (ROE) of 9.65%, a cost of debt of 4.29%, and an agreed regulatory capital structure of 56.75% long-term debt and 43.25% equity. The foregoing WACC, ROE, and capital structure are in accord with Public Utility Regulatory Act (PURA) §§ 36.051 and 36.052, and will apply, in accordance with PURA and Commission rules, in all Commission proceedings or Commission filings requiring the application of the WACC, ROE, or capital structure established in this case.

D. Cash Working Capital (CWC). CenterPoint Houston will reduce its proposed CWC by \$5,180,289 from the amount proposed in Schedule II-B-9, for a total CWC amount of \$6,988,071.

E. Revenue Allocation and Rate Design. The revenue requirement reduction stated in Paragraph A will be allocated as follows: \$653,511.40 will be directly allocated to the retail transmission customer class, and the remaining value, \$45,924,013, will be allocated among retail customer classes and wholesale transmission such that each retail customer class and wholesale transmission receives the same percentage decrease from the revenue collected from present rates as set forth in Exhibit B attached to and incorporated into the Agreement. For each retail customer class, CenterPoint Houston's proposed customer and meter charges will be adopted. The distribution charge for each class will be designed so that the total revenue collected from the class's customer, meter, and distribution charges would reflect the total revenue reduction allocated to that class as set forth in Exhibit B. This will not include CenterPoint Houston's proposal to update its Transmission Cost Recovery Factor (TCRF) to reflect any changes in wholesale transmission rates approved by the Commission since the initial filing of this case and for changes in the TCRF allocation factors. The TCRF rider will not be updated in this proceeding.

F. Approval of Tariffs and Customer Agreements. The tariff sheets in Exhibit C

1 attached to the Agreement and incorporated by reference set out the rate design
2 agreed to by the Signatories and incorporate the total base revenue amount provided
3 for in paragraph A above. CenterPoint Houston's requested tariffs and customer
4 agreements, as modified by this Agreement, as set out in Exhibit C to the
5 Agreement, should be approved by the Commission.

6 **1. Subtractive Metering.** CenterPoint Houston will add the following
7 language at the end of paragraph 1 of Section 6.3.4.2 of its tariff: "Retail Customer
8 A and Retail Customer B may be the same person or legal entity."

9 **2. Transmission CIAC Refund.** CenterPoint Houston agrees to include
10 the following language in its Tariff for Retail Delivery Service at Section 6.1.2.2
11 Construction Services Policy and Charges, Subsection 2.3 Transmission Voltage
12 Facility Extensions, set forth in Exhibit C: "If the Company is reimbursed more than
13 \$10,000,000 (including all applicable tax gross-up) by a Customer with respect to
14 a transmission interconnection project, and more transmission customers are served
15 by any or all of the facilities constructed pursuant to that reimbursement within a
16 five-year period following the date in which any equipment is energized by the
17 Company, then the initial Customer that reimbursed the Company shall be entitled
18 to receive a prorated refund of the reimbursement for common facilities when the
19 additional transmission customers execute an agreement for electric service within
20 the five-year period described above. After payment is received from the additional
21 transmission customer(s), a refund of reimbursement for common facilities to the
22 initial Customer will be made on a pro-rata share of the amount initially paid by
23 the initial Customer."

24 **3. Load Study and Stability Study Charges.** CenterPoint Houston agrees
25 not to include the charges for load studies and stability studies from the Terms of
26 Service for its Transmission Service rate schedule, as set out in Exhibit C to the
27 Agreement.

28 **4. Update of Current Interim Rates for Wholesale Distribution Service.**
29 CenterPoint Houston agrees to update the current interim rates for Wholesale
30 Distribution Service set out in Section 4.2 of CenterPoint Houston's Tariff for
31 Wholesale Delivery Service, as established in Docket No. 53606 to reflect the

Primary Service rates approved in this proceeding, as set out in Exhibit C. For the avoidance of doubt, the distribution charge developed under the total revenue requirement for the Primary Service class as set out in Exhibit C that reflects the revenue requirement reduction stated in Paragraph A and E will also be applied to the Wholesale Delivery Service class's distribution charge. CenterPoint Houston agrees that the rates adopted in Docket No. 53606 and updated in this proceeding are adopted on an interim basis and are subject to refund or surcharge to the extent appropriate based on the resolution of Project No. 54224. All parties retain the right to take any position in Project No. 54224.

5. Approval of the Rider IRAs. CenterPoint Houston's requested retail Rider IRA, Wholesale Service Rider WT IRA, and Wholesale Distribution Rider WD IRA are reasonable and should be approved by the Commission with the following condition: only the return on corporate alternative minimum tax deferred tax assets arising to the extent CenterPoint Houston meets the definition of an applicable corporation based solely on its own stand-alone adjusted financial statement income (AFSI) without regard to the income of any affiliates, and calculated solely on that stand-alone AFSI will be collected in the Rider IRAs between the date rates from this proceeding go into effect and the date rates from CenterPoint Houston's next base rate case go into effect. Exhibit C to the Agreement includes the agreed upon versions of the Rider IRAs.

G. Ringfencing. The Signatories agree to the following modifications to existing ringfencing provisions and additional ring-fencing provisions:

1. Modification as follows to the ringfencing provision set out in Ordering Paragraph No. 30 in the Final Order in Docket No. 49421: "CenterPoint Houston must maintain registrations with Moody's and S&P ratings agencies ~~all three ratings agencies.~~"

2. Modification as follows to the ringfencing provision set out in Ordering Paragraph No. 39 in the Final Order in Docket No. 49421: "CenterPoint Houston must notify the Commission if its credit issuer rating or corporate rating as rated by Moody's or S&P ~~any of the three major rating agencies~~ falls below investment-grade level."

1 **3.** Approval of the following additional ringfencing provision: “CenterPoint
2 Houston will not seek to recover from customers any costs incurred as a result of
3 a bankruptcy of CenterPoint Energy, Inc. or any of its affiliates other than
4 CenterPoint Houston or caused by a bankruptcy of CenterPoint Houston.”

5 **4.** Approval of the following additional ringfencing provision: “No CenterPoint
6 Houston assets may be pledged for or used to secure the debt of other entities.”

7 **H. Gross Plant in Service.** CenterPoint Houston’s requested gross plant in
8 service of \$17,795,166,166 through the end of the test year (December 31, 2023)
9 shall be reduced by \$10,000,000, as set out in Exhibit D attached to this Agreement
10 and incorporated by reference, along with the associated impacts to accumulated
11 depreciation and ADIT. The remaining gross plant in service is prudent and
12 properly included in rate base. CenterPoint Houston will seek neither recovery of,
13 nor a return on, the plant listed in Exhibit D in any future proceeding. CenterPoint
14 Houston will not be required to make a refund of any amounts associated with this
15 disallowance.

16 **I. Regulatory Assets and Liabilities.** The Signatories agree that CenterPoint’s
17 regulatory assets and liabilities at issue in this proceeding, all of which will be
18 amortized over five years beginning on the date rates take effect, are reasonable and
19 should be approved by the Commission.

20 **J. Prioritization of Equity Carrying Costs.** The Parties agree that CenterPoint
21 Houston shall prioritize recovery of its carrying costs for the following regulatory
22 assets, as shown on Schedule II-E-4.1.1, and amortize them based on the same
23 priority: Hurricane Harvey as shown in Docket No. 49421; Hurricane Harvey
24 Trailing Charges; Hurricane Laura; Hurricane Nicholas; Long Lead Time
25 Facilities; Winter Storm Uri; Ike Residual; Ike Residual as shown in Docket No.
26 49421. Specifically, equity carrying costs within the regulatory asset amortization
27 are prioritized for revenue requirement collections before debt carrying costs within
28 the regulatory asset amortization, both of which precede the recovery priority for
29 all other costs.

30 **K. Reimbursement of Rate Case Expenses.** CenterPoint Houston agrees to reimburse
31 Cities for rate case expenses incurred through the completion of this proceeding

1 within 30 days of a final order issuance or receipt of invoices, whichever is later.
2 CenterPoint Houston agrees to a \$145,000 reduction to its rate case expenses as
3 recommended in the Direct Testimony of Staff witness Vonetta Jackson. For
4 expenses incurred after December 31, 2023, CenterPoint Houston agrees to apply
5 an equivalent percentage of 16.4% to determine the reduction amount for those
6 expenses. Parties agree that Rider RCE is appropriate to use for recovery of
7 CenterPoint Houston's and Cities' rate case expenses. CenterPoint Houston further
8 agrees to reimburse Cities:

9 1. For their reasonable rate case expenses associated with this proceeding,
10 including amounts incurred during August 2024, September 2024, and October
11 2024. However, CenterPoint Houston will not seek recovery of its own or Cities'
12 rate case expenses in connection with this proceeding incurred during the months of
13 August 2024, September 2024, or October 2024, as these expenses are not
14 reasonable and necessary for purposes of recovery from ratepayers;

15 2. Within 30 days of a final order issuance in this proceeding or receipt of
16 invoices, whichever is later, for their expenses incurred in CenterPoint Houston's
17 System Resiliency Plan (SRP), which it withdrew on August 1, 2024, in Docket
18 No. 56548, *Application of CenterPoint Energy Houston Electric, LLC for Approval*
19 *of Its Transmission and Distribution System Resiliency Plans*, for the period of
20 April 2024 through August 2024;

21 3. For the reasonable expenses Cities incur in Docket No. 57579,
22 *Application of CenterPoint Energy Houston Electric, LLC for Approval of Its 2026-*
23 *2028 Transmission and Distribution System Resiliency Plan*, including Cities'
24 reasonable expenses incurred to monitor CenterPoint Houston's implementation of
25 its SRP; and

26 4. For the reasonable expenses Cities incur in Docket No. 57271, in related
27 finance-order filings, and in CenterPoint Houston's future storm-restoration
28 proceedings related to Hurricane Beryl, including the cost-determination filings
29 and finance-order filings related to such proceedings.

30 **L. Wholesale Transmission Service (WTS) Rate.** CenterPoint Houston's WTS rate
31 should be set using the Commission approved 2023 4CP value of 83,685,241.4 kW.

1 **M. Allowance for Funds Used During Construction (AFUDC).** CenterPoint
2 Houston shall adhere to the AFUDC accounting requirements as specified in the
3 Federal Energy Regulatory Commission (FERC) Uniform System of Accounts (18
4 C.F.R., Part 101, Electric Plant Instruction No. 3(17)) and related precedent.
5 CenterPoint Houston shall discontinue rounding the AFUDC rate up to the next
6 0.25%, effective January 1, 2025.

7 **N. Approval of Requested Billing Determinants.** CenterPoint Houston's requested
8 billing determinants as set out in Schedule IV-J-5 (as amended by any errata) are
9 consistent with this Agreement and should be approved by the Commission.

10 **O. Approval of the Accounting Treatment for Third-Party Cloud Computing**
11 **Arrangements (CCAs).** CenterPoint Houston's requested accounting treatment
12 for third-party CCAs, as described in the Direct Testimony of CenterPoint Houston
13 witness Kristie L. Colvin, is reasonable and should be approved by the
14 Commission.

15 **P. Statutory Requirements and Baseline Values.**

16 1. **Affiliate Costs.** The affiliate costs included in the rates developed
17 through this Agreement are reasonable and necessary for each class of affiliate
18 costs presented in CenterPoint Houston's application. The prices charged to
19 CenterPoint Houston are not higher than the prices charged by the supplying
20 affiliate for the same item or class of items to its other affiliates or divisions or to a
21 non-affiliated person with the same market areas or having the same market
22 conditions.

23 2. **Self-Insurance Reserve.** CenterPoint Houston's request for an annual
24 self-insurance reserve accrual of \$22.34 million and a new target property insurance
25 reserve of \$16.7 million, as described in the Direct Testimony of CenterPoint
26 Houston witness Gregory S. Wilson, is reasonable and should be approved by the
27 Commission.

28 3. **Depreciation.** CenterPoint Houston will continue to use current
29 depreciation rates approved in Commission Docket No. 49421.

30 4. **PURA § 36.065 Baselines.** CenterPoint Houston's requested Pension and Other
31 Postemployment Benefits (OPEB) Baselines as shown in Table 2 in the Direct

1 Testimony of Kristie L. Colvin are reasonable and should be approved by the
2 Commission. Consistent with PURA § 36.065, CenterPoint Houston's Pension and
3 OPEB baselines are \$11,605,293 for the qualified defined benefit pension
4 plan, \$12,782,647 for the qualified defined contribution pension plan, and
5 (\$494,986) for OPEB expense. The Signatories agree that these baselines, set out in
6 Exhibit E attached to and incorporated into this Agreement, are reasonable and
7 should be approved by the Commission.

8 **5. Long Lead Time Facilities (LLTF) Baseline.** CenterPoint Houston's request
9 for approval of a new baseline for the LLTF Balance in Rates, as set out in Exhibit
10 F attached to and incorporated into this Agreement, is reasonable and should be
11 approved by the Commission. The fact that the Signatories have agreed to the use
12 of this baseline value as specified in this section does not reflect an agreement on
13 any methodology that may be used by CenterPoint Houston in a future case
14 regarding LLTF cost recovery.

15 **6. Transmission Cost Recovery Factor (TCRF).** The TCRF baseline values and
16 accounting and the proposed allocation factors for future TCRF updates set out in
17 Exhibit G attached to and incorporated into this Agreement are reasonable and
18 should be approved by the Commission.

19 **7. Distribution Cost Recovery Factor (DCRF).** The DCRF baseline values and
20 accounting set out in Exhibit H attached to and incorporated into this Agreement
21 are reasonable and should be approved by the Commission.

22 **8. Transmission Cost of Service (TCOS).** The TCOS baseline values and
23 accounting set out in Exhibit I attached to and incorporated into this Agreement are
24 reasonable and should be approved by the Commission.

25 **Q. Net Operating Loss Carryforward Accumulated Deferred Income Tax**
26 **(NOLC ADIT) Amount Calculation.** CenterPoint Houston's NOLC ADIT
27 amount included in future DCRF Update filings shall be calculated in accordance
28 with PURA § 36.060.

29 **R. Moratorium on Disconnections for Nonpayment Due to Extreme Weather**
30 **Events.** CenterPoint Houston agrees that, no later than May 1, 2025, it will issue
31 any moratorium on disconnections for nonpayment (DNP) due to extreme weather

1 events by county rather than for its entire service area. Additionally, CenterPoint
2 Houston agrees to only implement DNP moratoriums consistent with PUC rules
3 and CenterPoint Houston's tariff.

4 **S. Posting of Current Rates and Any Pending Rate Change Requests.**

5 CenterPoint Houston agrees to post current rates and any pending rate change
6 requests on a publicly available location on its website. Such a posting will be
7 located in the competitive retailer section of CenterPoint Houston's website, include
8 the current rates for all customer classes, and be posted in a chart format.

9 **T. Outage Tracker.** CenterPoint Houston agrees to return an online outage tracker
10 map to operation within 30 days of the date of this agreement. CenterPoint Houston
11 will file a report with the Commission on the performance time of its outage tracker
12 following any system outage involving more than 250,000 customers.

13 **U. Compliance Filing.** If the pending DCRF is approved before the approval of a
14 final order in this case, CenterPoint Houston shall revise the DCRF rates in effect
15 at the time the final order in this case is approved to reflect removal of any
16 duplicative amounts in base rates that would otherwise be recovered in such DCRF.
17 Any such update will be implemented to DCRF rates at the same time final rates
18 from this rate case are implemented.

19 **V. One-Time Refund.** To provide customers with the benefit of the revenue
20 requirement reduction stated in Paragraph A as of January 1, 2025, within five
21 working days after approval of the final order in this case, CenterPoint Houston will
22 submit an application for a one-time refund of \$5.2 million to retail and wholesale
23 customers allocated among functions and rate classes based on the agreed
24 functional and class revenue requirement amounts consistent with Paragraph E
25 above in an equalized percentage basis. CenterPoint Houston should use an existing
26 SAC04 code to effectuate the refund and provide retail electric providers 45-day
27 notice of the refund.

28 **W. Additional Matters.**

29 **1. Phase I of the National Zero-Emission Freight Corridor Strategy.**

30 By June 30, 2025, CenterPoint Houston agrees to host a collaborative working
31 group, open to relevant entities including the Port of Houston and other relevant

municipal entities, to discuss implementation of Phase 1 of the National Zero-Emission Freight Corridor Strategy. At this discussion, CenterPoint Houston will provide an analysis of each of the locations within CenterPoint Houston's territory identified as a Phase 1 hub location as of December 31, 2024, including for each Principal Port site (i) projected magnitude and timing of loads, and (ii) anticipated distribution system investments needed to serve such loads.

2. Electric Vehicle Load Growth. CenterPoint Houston agrees to host a collaborative working group, open to interested external stakeholders including municipal entities, regional and state planning entities, fleets, charging providers (e.g., EVSEs, charging-as-a-service providers, OEMs), and nonprofits to incorporate electric vehicle load growth into distribution system planning, deployment, and operation. This working group will meet at least once per year.

3. Report on Distribution Hosting Capacity. By December 31, 2025, CenterPoint Houston will produce a public report that identifies technological, security, and other potential barriers to publishing publicly available hosting capacity data, and CenterPoint Houston's plans and estimated associated implementation costs to work to overcome those barriers.

IV. RECOMMENDATION

Q. What is your recommendation in this proceeding?

A. In my opinion, the Agreement represents a settlement between the parties that results in an acceptable resolution to this proceeding that is consistent with the public interest. The Agreement reflects a reasonable compromise and represents an appropriate balancing of the interests of CenterPoint, the Signatories, and other stakeholders in the Texas electricity market.

Accordingly, I believe that the terms of the Agreement provide an acceptable degree of certainty to the Signatories that would not be assured if litigation of this proceeding were to continue. Given the broad spectrum of issues addressed by the

1 Agreement and the certainty provided by the formal agreement of the stipulating parties, I
2 recommend that the Commission adopt the Agreement in its entirety.
3

4 **Q. Does this conclude your testimony?**

5 A. Yes.

**LIST OF TESTIMONIES
BY DARRYL TIETJEN**

<u>PUC Docket</u>	<u>Company</u>	<u>Subject</u>
10060	Brazos River Authority	Rate of Return
10462	Tex-La Electric Cooperative	Interim Rates/ROR
10325	Central Texas Electric Cooperative	Rate of Return
10744	Rayburn Country Electric Cooperative	Sale, Transfer, Merger
10820	Magic Valley Electric Cooperative	Rate of Return
11347	Johnson County Electric Cooperative	Rate of Return
11571	Fayette Electric Cooperative	Rate of Return
11520	Southwestern Public Service Company	Rate of Return
12065	Houston Lighting & Power Company	Decomm. Exp.
12700	El Paso Electric Company	Rate Moderation/ Mirror CWIP
12815	Pedernales Electric Cooperative	Rate of Return
12820	Central Power and Light Company	Decomm. Exp.
12852	Gulf States Utilities Company	Decomm. Exp./ Contra-AFUDC
13827	Southwestern Public Service	Notice of Intent
14965	Central Power and Light Company	Rate of Return/ Decomm. Exp.
15638	Texas Utilities Electric Company	Transmission COS
16585	T&H Communications	SPCOA
16705	Entergy Gulf States	Rate of Return
16705	Entergy Gulf States	ROR on ECOM
18290	Entergy Gulf States	Int. on Tax Remand
18845	Central and South West Companies	Financial Condition of Resource Providers
21527	TXU Electric Company	Securitization
21528	Central Power and Light Company	Securitization
22344	Generic Unbundled Docket	Return on Equity
22355	Reliant Energy	ECOM Estimate
22352	Central Power and Light Company	Cost of Debt
22354	West Texas Utilities Company	Refinancing Costs
22350	TXU Electric Company	ECOM Estimate
26942	Texas-New Mexico Power Company	Reg Asset Treatment
29206	Texas-New Mexico Power Company	Stranded Costs & True-up Issues

**LIST OF TESTIMONIES
BY DARRYL TIETJEN (cont.)**

29206	Texas-New Mexico Power Company	Int on Stranded Costs
29526	CenterPoint Energy Houston Electric	Stranded Costs & True-up Issues
29526	CenterPoint Energy Houston Electric	Int. on Stranded Costs
30485	CenterPoint Energy Houston Electric	Financing Order
30706	CenterPoint Energy Houston Electric	Comp. Transition Charge
31056	AEP Texas Central Company	Stranded Costs & True-up Issues
31994	Texas-New Mexico Power Company	Comp. Transition Charge
32475	AEP Texas Central	Financing Order
32907	Entergy Gulf States, Inc.	Interest on Storm Costs
33106	Texas-New Mexico Power Company	Interest Rate on CTC
33586	Entergy Gulf States, Inc.	Financing Order
32795	\$5 Billion Stranded-Cost Threshold	Interest Amount
34448	CenterPoint Energy Houston Electric	Financing Order
34077	Oncor Electric Delivery and Texas Energy Future Holdings Limited Partnership	Support of Stipulation
35038	Texas-New Mexico Power Company	Tariff Filing
33891	Southwestern Electric Power Co.	CCN Application
36918	CenterPoint Energy Houston Electric	Restoration Costs
36931	Entergy Texas	Restoration Costs
39504	CenterPoint Energy Houston Electric	Remanded True-up Costs
39722	AEP Texas Central Company	Remanded True-up Costs
40627	Austin Energy	Rate Issues
45188	Oncor Electric Delivery Company, et al.	Federal Inc. Taxes; Cost of Capital
46238	NextEra, Oncor	Federal Income Taxes
45414	Sharyland Utilities, et al.	Federal Income Taxes
46936	Southwestern Public Service Co.	Wind Facilities—Rate Treatment
46936	Southwestern Public Service Co.	Testimony in Support of Stipulation

**LIST OF TESTIMONIES
BY DARRYL TIETJEN (cont.)**

46957	Oncor Electric Delivery Company	Testimony in Support of Stipulation (included in AIS item #420)
47527	Southwestern Public Service Company	Testimony in Support of Stipulation
48401	Texas-New Mexico Power Company	Testimony in Support of Stipulation
48439	Entergy Texas	Rate Case Expenses
48929	Oncor Electric Delivery Company, Sharyland Utilities, LP, et al.	Rate-Related Issues
49308	AEP Texas, Inc.	Securitization (Financing Order)
49421	CenterPoint Energy Houston Electric, LLC	Financial Protection Measures; Securitization-Related ADFIT
49421	CenterPoint Energy Houston Electric, LLC	Testimony in Support of Stipulation
49494	AEP Texas	Financial Protection Measures; Securitization-Related ADFIT
49494	AEP Texas	Testimony in Support of Stipulation
49831	Southwestern Public Service Company	Testimony in Support of Stipulation
49849	El Paso Electric Company, et al.	Accounting Issues
49849	El Paso Electric Company, et al.	Testimony in Support of Stipulation
49923	Corix Utilities	Testimony in Support of Stipulation
50945	Comanche Peak Power Company	Decomm. Expense
51100	Lubbock Power & Light	Testimony in Support of Stipulation
51611	Sharyland Utilities	Testimony in Support of Stipulation

**LIST OF TESTIMONIES
BY DARRYL TIETJEN (cont.)**

51802	Southwestern Public Service	Testimony in Support of Stipulation
52195	El Paso Electric Company	Testimony in Support of Stipulation
52302	Entergy Texas	Securitization (Financing Order)
52321	ERCOT—Default Charges	Securitization Issues
52322	ERCOT—Uplift Charges	Securitization Issues
53719	Entergy Texas	Testimony in Support of Stipulation
54634	Southwestern Public Service	Testimony in Support of Stipulation
55155	Southwestern Electric Power Co.	Carrying Costs
56165	AEP Texas	Testimony in Support of Stipulation