



August 28, 2019

Louisiana Public Service Commission  
Office of the General Counsel  
602 North Fifth Street  
Baton Rouge, Louisiana 70802

Attention: Kim Trosclair

RE: RFP 19-16, Docket No. X-35131

ReSolved Energy Consulting, LLC ("REC") is pleased to submit this Proposal for Services to the Louisiana Public Service Commission ("LPSC" or "Commission") for consulting services in the *Investigative Audit into the Managerial and Financial Activities of Dixie Electric Membership Corporation*. This proposal describes the consulting services REC will provide including:

- A. Statement of the Project
- B. Firm Profile
- C. Work Plan
- D. Prior Experience
- E. References
- F. Personnel
- G. Statement of Potential Conflicts of Interests
- H. Budget Estimates
- I. Authorized Signature
- J. Resumes

REC believes this proposal is responsive to the LPSC's needs and that the results of REC's consulting efforts will ensure that the LPSC is prepared to address any issues brought forth as a result of this review and analysis. We are confident that we can serve the Commission's needs and look forward to working with the Commission staff.

Thank you for the opportunity to prepare this proposal for services. If you have any questions regarding this proposal, please feel free to call me at (512) 331 – 4949, extension 105.

Very truly yours,

A handwritten signature in black ink, appearing to read "Karl J. Nalepa", with a long horizontal flourish extending to the right.

Karl J. Nalepa  
President



**Proposal for Services**

**Louisiana Public Service Commission  
Request for Proposals No. 19-16**

**Outside Consultant to Assist Staff with the  
Investigative Audit into the Managerial and Financial  
Activities of Dixie Electric Membership Corporation**

August 28, 2019

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***Proposal for  
Louisiana Public Service Commission  
RFP 19-16  
Outside Consultant to Assist Staff with the Investigative Audit into the  
Managerial and Financial Activities of Dixie Electric Membership  
Corporation***

**A. STATEMENT OF THE PROJECT**

The Louisiana Public Service Commission (“LPSC” or “Commission”) has initiated an audit of the Dixie Electric Membership Corporation (“DEMCO” or “Company”). The Commission further directed the LPSC Staff (“Staff”) to select an outside independent auditor to assist Staff in reviewing the issues related to the Commission’s audit.

Under the Staff’s direction, ReSolved Energy Consulting, LLC (“REC”) task is to assist the Commission’s Legal and Audit and Utilities Divisions in conducting an audit of the managerial and accounting practices of DEMCO based on the Commission’s directive to Staff following a prior internal audit of the Company. In conducting the audit, REC will focus on the review and close examination of DEMCO’s operating system, managerial activities, and accounting practices along with the books and records of the Company. REC will draft discovery and review responses, conduct site visits and meetings as necessary, conduct interviews with both current and former DEMCO management and employees, Board Members, as well as the Company’s vendors and contractors. Consultants will prepare and defend direct and rebuttal testimony, participate in public hearings, assist Staff in preparation of any post-hearing briefs or filings, assist in any settlement discussions or stipulation hearings, and, if required, attend and testify at the Commission’s Business and Executive Session(s).

The basis for direct testimony will be an Audit Report containing the results of the investigation. That report will contain specific findings and recommendations concerning any issues that arise during the investigation.

**B. FIRM PROFILE**

ReSolved Energy Consulting, LLC is a consulting firm specializing in the electric and natural gas utility industry since 1998. REC services include regulatory assistance, resource planning, power supply analysis and procurement, economic and financial analysis, cost of service analysis and rate design, competitive assessment, litigation support, and load aggregation services.

REC personnel regularly participate in utility regulatory proceedings. These activities often include representing the interests of municipalities and their ratepayers in utility base rate or fuel

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cost proceedings, fuel reconciliation and refund filings, annual rate adjustments such as transmission, distribution, and purchased power cost recovery factors, and other such filings by investor owned utilities. REC has also represented public power entities in base rate and wholesale transmission rate increase requests. A majority of our assignments have been before Texas regulatory bodies, but REC consultants have provided services throughout the country.

In addition to regulatory proceeding engagements, REC is also experienced in the procurement of energy supplies at both a wholesale and retail level, and has also assisted clients in asset divestiture and procurement. Following are some representative projects in which REC has assisted clients in these matters.

Since 2001 REC has served as technical consultant to a large power aggregation group that since 2011 is called Texas Cities for Affordable Power (“TCAP”). This group is comprised of over 160 Texas cities and political subdivisions. REC’s duties include supply procurement, including issuance of RFPs for power supplies and the negotiation of power supply agreements, provide technical assistance on electric issues, assist individual members with electric problems, and provide new and innovative approaches for saving members money via innovative procurement and contracting. REC developed and implemented one of the first arrangements in the Texas deregulated market where customers separately procure power and REP services from alternative providers.

As consultant to a large Texas municipal utility, REC performed financial analysis and negotiated provisions of the sale of generation assets by the utility to a third party, as well as negotiating a related multi-year transitional power agreement for the municipal utility. In addition, working as consultant to a Texas municipal utility, REC solicited and negotiated a multi-year power purchase agreement totaling \$200 million for full-requirements wholesale electric supply and QSE and energy balancing services in ERCOT. Furthermore, REC consultants have served as project advisor for numerous other power purchase contracts, interconnection agreements, and a construction contract for a 700 MW combined cycle generation project in Texas.

For additional information please visit our web site at [www.ReSolvedEnergy.com](http://www.ReSolvedEnergy.com).

### **C. WORK PLAN**

REC will work closely with the LPSC Staff in reviewing the operations, managerial activities, and accounting practices of DEMCO. REC’s consultants will thoroughly analyze the Company’s books and records as well as operations and accounting policies and procedures, treatment of Contributions In Aid of Construction, construction contracts and information regarding specific projects requested by Staff along with any additional information deemed relevant during the course of the audit. REC’s consultants, working in concert with Staff, will develop and assist in the development of data requests and will review and analyze the utility’s responses to those data

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requests as well as responses to data requests submitted by other parties, if any. With information received from the responses, Consultants will take samples of the population and conduct analysis to determine if the data is compliant with accounting standards and practices, Commission rules and regulations, and any laws applicable to the operation and management of an electric utility in Louisiana.

Once the analysis of the information obtained through discovery is completed, REC will assist Staff in preparing an Audit Report which will identify any irregularities found in DEMCO's managerial and financial operations and provide recommendations for correcting the issues. The Report will include an Executive Summary which will summarize the issues found to be in violation of accepted accounting standards and practices, Commission rules, regulations and laws and relevant Commission Orders and the auditor's recommendations.

If necessary, REC's Consultants will also prepare testimony which, after review and vetting by Staff, will be filed on behalf of Staff. REC's consultants will support and defend its filed testimony in any appearances as expert witnesses and will respond in a timely manner to any data requests filed by the utility or by other parties. Further, REC's consultants will assist Staff in developing cross-examination materials for the utility's witnesses and for the witnesses of intervening parties as necessary. REC's consultants will also assist Staff in preparing briefs, reply briefs, and proposed orders as required. REC's consultants are prepared to assist Staff in any settlement discussions and/or stipulation hearings and, if necessary, testify at the Commission's Business and Executive Session(s).

#### **D. PRIOR EXPERIENCE**

REC has assisted the Louisiana Public Service Commission Staff in a number of utility dockets, including:

- Docket No. U-31971 *Joint Application of Entergy Louisiana, LLC for Approval to Construct Unit 6 at Ninemile Point Station and of Entergy Gulf States Louisiana, L.L.C. for Approval to Participate in a Related Contract for the Purchase of Capacity and Electric Energy, for Cost Recovery and Request for Timely Relief.*
- Docket No. U-33033 *Joint Application of Entergy Louisiana, LLC and Entergy Gulf States Louisiana, LLC for Certification of First Year Revenue Requirement Associated with Construction of Ninemile 6 and Related Purchase Power Agreement and Request for Timely Relief.*
- Undocketed *Entergy Service's Inc.'s 2014 Request for Proposals for Limited Term Capacity-Only Products.*
- Docket No. X-33322 *Audit of Southwestern Electric Power Company's charges flowed through its Fuel Adjustment Charge, Pursuant to Commission General Order U-21497 from the Period Beginning January 1, 2005 Through December 31, 2013 (2005-2013).*

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- Docket No. U-33492 *Dixie Electric Membership Corporation's Formula Rate Plan Annual Filings Pursuant to Order No. U-33063-A.*
- Docket No. X-33577 *Investigation into the Ability of Southwestern Electric Power Company to Maintain Service During Severe Weather Events.*
- Docket No. U-33633 *Application of Entergy Louisiana, LLC for Review of the Management of the Construction of Ninemile 6, Pursuant to Order No. U-31971.*
- Docket No. U-33906 *Dixie Electric Membership Corporation's Formula Rate Plan Annual Filings Pursuant to Order No. U-33063-A.*
- Docket No. U-34199 *Southwestern Electric Power Company's Annual Formula Rate Plan Reports*
- Docket No. U-34344 *Dixie Electric Membership Corporation's 2016 Formula Rate Plan Annual Filing.*
- Docket No. U-34675 *Southwestern Electric Power Company's 2015 Annual Formula Rate Plan Report*
- Docket No. U-34717 *Dixie Electric Membership Corporation's 2017 Formula Rate Plan Annual Filing.*
- Docket No. U-34806 *Southwestern Electric Power Company's 2017 Annual Formula Rate Plan Report*
- Docket No. X-35173 *Audit of Fuel Adjustment Charge Filings for Southwestern Electric Power Company for the Period January 2016 through December 2018.*

Notably, REC has supported Staff in reviewing DEMCO's previous four FRP filings – 2014 through 2017. We believe this recent history and familiarity with DEMCO will enable our firm to rapidly and effectively undertake this audit assignment.

REC's project manager, Mr. Karl Nalepa, has broad experience in the regulation of electric and gas utilities, and has conducted fuel supply audits of Louisiana and Texas utilities.

REC's team member, Ms. Erin Cromleigh, has broad experience in the auditing field, including service as a staff auditor on various financial, compliance, and performance audits for the Texas State Auditor's Office. She has participated in the following audits:

- Department of Housing and Community Affairs' Fiscal Year 2011 Financial Statements, Revenue Bond Program Enterprise Fund (2011 and 2012)
- Audit on the Texas Windstorm Insurance Association (2012)
- Performance Measures as the Department of Licensing and Regulation (2011)
- Employees Retirement System's Financial Statements (2008, 2009 and 2010)
- Office of the Firefighters' Pension Commissioner's Fiscal Year 2010 Financial Statements (2010)
- Enrollment Reporting by Texas Public Universities (2009)

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- Enrollment Reporting by Texas Public Community, State, and Technical Colleges (2009)
- Follow Up on the Texas Youth Commission (2009)
- Campus Safety and Security Emergency Management Plans at Texas Public Universities (2008)
- Texas Education Agency's Oversight of Alternative Teacher Certification Programs (2008)

REC consultants also have a broad base of requisite experience working for electric utilities (including IOUs and public power), independent power generators and other market participants with a particular interest in the Texas and Louisiana markets. Our staff has direct experience in Louisiana markets from both an employee and consultant perspective and understands the many challenges and unique features of the Louisiana market.

In evaluating the qualifications of firms offering to provide assistance to Staff in the audit of DEMCO's managerial and financial activities, you will find that REC has a unique combination of talent and experience that sets us apart from other consulting firms. REC consultants have both utility operating and regulatory commission backgrounds. REC's professionals have performed numerous fuel costs reviews, resource planning and power supply procurement studies, revenue requirement analyses and rate design engagements involving critical analysis of the issues and preparation of testimony to support positions to address our client's needs and concerns. REC consultants are knowledgeable of accounting standards and electric utility practices including affiliate transactions; generation fuel supply requirements; purchased power requirements; fuel markets and contracting; and the development of base rates, fuel adjustment clauses and other such pricing mechanisms.

## **E. REFERENCES**

Stone Pigman Walther Wittmann L.L.C.  
Mr. Paul L. Zimmering, Esq.  
546 Carondelet Street  
New Orleans, Louisiana 70130  
(504) 581-3200

Lloyd Gosselink Rochelle & Townsend, P.C.  
Mr. Geoffrey M. Gay  
816 Congress Avenue, Suite 1900  
Austin, TX 78701  
(512) 322-5875

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The Lawton Law Firm  
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12600 Hill Country Blvd.  
Suite R-275  
Austin, TX 78738  
(512) 322-0019

Herrera & Boyle, PPLC  
Mr. Alfred Herrera  
816 Congress Ave., Suite 1120  
Austin, TX 78701  
(512) 474-1492

## **F. PERSONNEL**

REC's project team is proposed to consist of two highly experienced consultants. Although we do not anticipate using other REC consultants during this engagement, additional REC personnel are available to provide additional assistance to this project, if necessary. Brief descriptions of each consultant who will participate in this project are provided below along with that consultant's role in this project. Resumes of each of these individuals are provided in the attachments to this proposal.

REC's project manager will be Karl Nalepa, an economist with more than 30 years of experience in the energy sector. In addition to his consulting experience, he has previously held positions with both the Public Utility Commission of Texas and the Railroad Commission of Texas. He has extensive experience analyzing utility rate filings and has prepared and defended expert testimony in both administrative and civil proceedings. As a Railroad Commission Assistant Director, he managed staff participation in all aspects of contested proceedings. Mr. Nalepa has experience in utility cost-of-service and resource planning for electric and natural gas distribution utilities as well as experience in the analysis of accounting and economic data for determination of revenue requirements. Mr. Nalepa regularly provides consulting assistance in utility matters relating to pricing and regulatory issues. He has provided expert testimony before various regulatory agencies. Mr. Nalepa has been project manager for REC for numerous engagements relating to pricing, cost-of-service, revenue requirements, regulatory issues and other matters. Mr. Nalepa's responsibilities in this engagement include coordination and control of REC's consulting efforts, evaluation of regulatory compliance, and support of other REC consulting personnel in all aspects of REC's work efforts. He will serve as principal contact at REC and will direct the activities of other REC consultants in this engagement.

Erin Cromleigh is an energy consultant with nine years of audit and utility regulatory experience. As a financial analyst with the Railroad Commission of Texas, she performed duties for gas utility hearings and legal support activities in the Market Oversight Section of the Oversight and Safety Division. In this position, Ms. Cromleigh appeared as a staff expert witness in gas utility

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rate cases and served as an examiner on gas utility filings such as interim rate adjustments, sales transfers & mergers, and abandonment of service requests. She also contributed to the implementation of new legislative requirements for propane distribution companies. As an auditor with the Texas State Auditor’s Office, Ms. Cromleigh conducted various financial, compliance, and performance audits for numerous State agencies including multiple audits of the Employees Retirement System of Texas. Each audit required her to obtain an understanding of the agency’s policies, select samples and perform appropriate testing to obtain sufficient audit evidence and achieve the audit objectives.

**G. STATEMENT OF POTENTIAL CONFLICTS OF INTEREST**

The Consultants, ReSolved Energy Consulting and its team members, have no relationships between themselves and the companies under the jurisdiction of the Louisiana Public Service Commission, or with any subsidiaries or affiliates of such companies. To the best of our knowledge and belief, there are no real or potential conflicts of interest that exist between the Consultant and any utilities in Louisiana.

**H. BUDGET ESTIMATES**

|                    | <u>Hourly Rates:</u> |                            | <u>Total Budget Estimate:</u> |
|--------------------|----------------------|----------------------------|-------------------------------|
| Mr. Karl Nalepa    | \$270/hr             | Professional Fees:         | \$42,000                      |
| Ms. Erin Cromleigh | \$180/hr             | <u>Total Other Costs:*</u> | <u>\$ 1,800</u>               |
|                    |                      | Total Fees and Costs:      | \$43,800                      |

\* Travel, copies, postage

REC will only bill for actual hours of work performed and costs incurred. The proposed budget is based on REC’s best estimate of the scope of the project as outlined in the RFP and REC will obtain approval of the Commission prior to any change in the budget. If the scope of the project changes as a result of actions outside the control of REC which result in an increase to the budget, the Commission must approve the change in budget prior to REC commencing work under the revised scope.

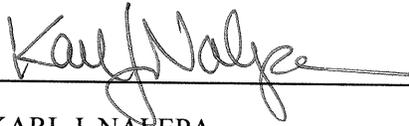
Note that the proposed budget does not include time for support activities which might continue after an Order is signed in these proceedings, such as rehearing on some or all issues, or appeals by any party to the proceedings. A budget for these activities will be developed in consultation with Commission Staff at that time.

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**I. AUTHORIZED SIGNATURE**

RESOLVED ENERGY CONSULTING, LLC  
11044 RESEARCH BLVD., SUITE A-420  
AUSTIN, TEXAS 78759  
PHONE: (512) 331-4949, EXT. 105



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KARL J. NALEPA  
PRESIDENT

**LOUISIANA PUBLIC SERVICE COMMISSION  
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**J. APPENDIX - RESUMES**



## **AREAS OF EXPERTISE**

### **Regulatory Analysis**

*Electric Power:* Analyzed electric utility rate, certification, and resource forecast filings. Assessed the quality of fuel supply management, and reasonableness of fuel costs recovered from ratepayers. Projected the cost of fuel and purchased power. Estimated the impact of environmental costs on utility resource selection. Participated in regulatory rulemaking activities. Provided expert staff testimony in a number of proceedings before the Texas Public Utility Commission.

As consultant, represent interests of municipal clients intervening in large utility rate proceedings through analysis of filings and presentation of testimony before the Public Utility Commission. Also assist municipal utilities in preparing and defending requests to change rates and other regulatory matters before the Public Utility Commission.

*Natural Gas:* Directed the economic regulation of gas utilities in Texas for the Railroad Commission of Texas. Responsible for monitoring, analyzing and reporting on conditions and events in the natural gas industry. Managed Commission staff representing the public interest in contested rate proceedings before the Railroad Commission, and acted as technical examiner on behalf of the Commission. Mediated informal disputes between industry participants and directed handling of customer billing and service complaints. Oversaw utility compliance filings and staff rulemaking initiatives. Served as a policy advisor to the Commissioners.

As consultant, represent interests of municipal clients intervening in large utility rate proceedings through analysis of filings and presentation of testimony before the cities and Railroad Commission. Also assist small utilities in preparing and defending requests to change rates and other regulatory matters before the Railroad Commission.

### **Litigation Support**

Retained to support litigation in natural gas contract disputes. Analyzed the results of contract negotiations and competitiveness of gas supply proposals considering gas market conditions contemporaneous with the period reviewed. Supported litigation related to alleged price discrimination related to natural gas sales for regulated customers. Provided analysis of regulatory and accounting issues related to ownership of certain natural gas distribution assets in support of litigation against a natural gas utility. Supported independent power supplier in binding arbitration regarding proper interpretation of a natural gas transportation contract. Provided expert witness testimony in administrative and civil court proceedings.

### **Utility System Assessment**

Led a management and performance review of the Public Utility Commission. Conducted performance reviews and valuation studies of municipal utility systems. Assessed ability to compete in the marketplace, and recommended specific actions to improve the competitive position of the utilities. Provided

comprehensive support in the potential sale of a municipal gas system, including preparation of a valuation study and all activities leading to negotiation of contract for sale and franchise agreements.

### **Energy Supply Analysis**

Reviewed system requirements and prepared requests for proposals (RFPs) to obtain natural gas and power supplies for both utility and non-utility clients. Evaluated submittals under alternative demand and market conditions, and recommended cost-effective supply proposals. Assessed supply strategies to determine optimum mix of available resources.

### **Econometric Forecasting**

Prepared econometric forecasts of peak demand and energy for municipal and electric cooperative utilities in support of system planning activities. Developed forecasts at the rate class and substation levels. Projected price of natural gas by individual supplier for Texas electric and natural gas utilities to support review of utility resource plans.

### **Reservoir Engineering**

Managed certain reserves for a petroleum exploration and production company in Texas. Responsible for field surveillance of producing oil and natural gas properties, including reserve estimation, production forecasting, regulatory reporting, and performance optimization. Performed evaluations of oil and natural gas exploration prospects in Texas and Louisiana.

## **PROFESSIONAL MEMBERSHIPS**

Society of Petroleum Engineers  
International Association for Energy Economics

**SELECT PUBLICATIONS, PRESENTATIONS, AND TESTIMONY**

“Public Utility Ratemaking,” EBF 401: Strategic Corporate Finance, The Pennsylvania State University, September 2013

“What You Should Know About Public Utilities,” EBF 401: Strategic Corporate Finance, The Pennsylvania State University, October 2011

“Natural Gas Markets and the Impact on Electricity Prices in ERCOT,” Texas Coalition of Cities for Fair Utility Issues, Dallas, October 2008

“Natural Gas Regulatory Policy in Texas,” Hungarian Oil and Gas Policy Business Colloquium, U.S. Trade and Development Agency, Houston, May 2003

“Railroad Commission Update,” Texas Society of Certified Public Accountants, Austin, April 2003

“Gas Utility Update,” Railroad Commission Regulatory Expo and Open House, October 2002

“Deregulation: A Work in Progress,” Interview by Karen Stidger, *Gas Utility Manager*, October 2002

“Regulatory Overview: An Industry Perspective,” Southern Gas Association’s Ratemaking Process Seminar, Houston, February 2001

“Natural Gas Prices Could Get Squeezed,” with Commissioner Charles R. Matthews, *Natural Gas*, December 2000

“Railroad Commission Update,” Texas Society of Certified Public Accountants, Austin, April 2000

“A New Approach to Electronic Tariff Access,” Association of Texas Intrastate Natural Gas Pipeline Annual Meeting, Houston, January 1999

“A Texas Natural Gas Model,” United States Association for Energy Economics North American Conference, Albuquerque, 1998

“Texas Railroad Commission Aiding Gas Industry by Updated Systems, Regulations,” *Natural Gas*, July 1998

“Current Trends in Texas Natural Gas Regulation,” Natural Gas Producers Association, Midland, 1998

“An Overview of the American Petroleum Industry,” Institute of International Education Training Program, Austin, 1993

Direct testimony in PUC Docket No. 10400 summarized in *Environmental Externality*, Energy Research Group for the Edison Electric Institute, 1992

“God’s Fuel - Natural Gas Exploration, Production, Transportation and Regulation,” with Danny Bivens, Public Utility Commission of Texas Staff Seminar, 1992

“A Summary of Utilities’ Positions Regarding the Clean Air Act Amendments of 1990,” Industrial Energy Technology Conference, Houston, 1992

“The Clean Air Act Amendments of 1990,” Public Utility Commission of Texas Staff Seminar, 1992

**KARL J. NALEPA  
TESTIMONY FILED**

| <b>DKT NO.</b>                                       | <b>DATE</b> | <b>REPRESENTING</b>       | <b>UTILITY</b>              | <b>PHASE</b>        | <b>ISSUES</b>               |
|--|-------------|---------------------------|-----------------------------|---------------------|-----------------------------|
| <u>Before the Public Utility Commission of Texas</u> |             |                           |                             |                     |                             |
| 49594  | Jul 19      | Oncor Cities              | Oncor Electric Delivery     | EECRF               | EECRF Methodology           |
| 49586  | Jul 19      | TNMP Cities               | Texas-New Mexico Power      | EECRF               | EECRF Methodology           |
| 49496  | Jun 19      | City of El Paso           | El Paso Electric            | EECRF               | EECRF Methodology           |
| 49494  | Jul 19      | AEP Cities                | AEP Texas Inc.              | Cost of Service     | Plant Prudence              |
| 49421  | Jun 19      | Office of Public Counsel  | CenterPoint Energy Houston  | Cost of Service     | Cost of Service             |
| 49395  | May 19      | City of El Paso           | El Paso Electric            | DCRF                | DCRF Methodology            |
| 49148  | Apr 19      | City of El Paso           | El Paso Electric            | TCRF                | TCRF Methodology            |
| 49042  | Mar 19      | Cities                    | SWEPSCO                     | TCRF                | TCRF Methodology            |
| 49041  | Feb 19      | Cities                    | SWEPSCO                     | DCRF                | DCRF Methodology            |
| 48973  | May 19      | Xcel Municipalities       | Southwestern Public Service | Fuel Reconciliation | Fuel / Purch Power Costs    |
| 48963  | Dec 18      | Denton Municipal Electric | Denton Municipal Electric   | Interim TCOS        | Wholesale Transmission Rate |
| 48420  | Aug 18      | Gulf Coast Coalition      | CenterPoint Energy Houston  | EECRF               | EECRF Methodology           |
| 48404  | Jul 18      | Cities                    | Texas-New Mexico Power      | EECRF               | EECRF Methodology           |
| 48371  | Aug 18      | Cities                    | Entergy Texas Inc.          | Cost of Service     | Cost of Service             |
| 48231  | May 18      | Cities                    | Oncor Electric Delivery     | DCRF                | DCRF Methodology            |
| 48226  | May 18      | Gulf Coast Coalition      | CenterPoint Energy Houston  | DCRF                | DCRF Methodology            |
| 48222  | Apr 18      | Cities                    | AEP Texas Inc.              | DCRF                | DCRF Methodology            |

| <b>DKT NO.</b> | <b>DATE</b> | <b>REPRESENTING</b>       | <b>UTILITY</b>              | <b>PHASE</b>        | <b>ISSUES</b>               |
|----------------|-------------|---------------------------|-----------------------------|---------------------|-----------------------------|
| 47900          | Dec 17      | Denton Municipal Electric | Denton Municipal Electric   | Interim TCOS        | Wholesale Transmission Rate |
| 47527          | Apr 18      | Xcel Municipalities       | Southwestern Public Service | Cost of Service     | Cost of Service             |
| 47461          | Dec 17      | Office of Public Counsel  | SWEPCO                      | CCN                 | Public Interest Review      |
| 47236          | Jul 17      | Cities                    | AEP Texas                   | EECRF               | EECRF Methodology           |
| 47235          | Jul 17      | Cities                    | Oncor Electric Delivery     | EECRF               | EECRF Methodology           |
| 47217          | Jul 17      | Cities                    | Texas-New Mexico Power      | EECRF               | EECRF Methodology           |
| 47032          | May 17      | Gulf Coast Coalition      | CenterPoint Energy Houston  | DCRF                | DCRF Methodology            |
| 46936          | Oct 17      | Xcel Municipalities       | Southwestern Public Service | CCN                 | Public Interest Review      |
| 46449          | Apr 17      | Cities                    | SWEPCO                      | Cost of Service     | Cost of Service             |
| 46348          | Sep 16      | Denton Municipal Electric | Denton Municipal Electric   | Interim TCOS        | Wholesale Transmission Rate |
| 46238          | Jan 17      | Office of Public Counsel  | Oncor Electric Delivery     | STM                 | Public Interest Review      |
| 46076          | Dec 16      | Cities                    | Entergy Texas Inc.          | Fuel Reconciliation | Fuel Cost                   |
| 46050          | Aug 16      | Cities                    | AEP Texas                   | STM                 | Public Interest Review      |
| 46014          | Jul 16      | Gulf Coast Coalition      | CenterPoint Energy Houston  | EECRF               | EECRF Methodology           |
| 45788          | May 16      | Cities                    | AEP-TNC                     | DCRF                | DCRF Methodology            |
| 45787          | May 16      | Cities                    | AEP-TCC                     | DCRF                | DCRF Methodology            |
| 45747          | May 16      | Gulf Coast Coalition      | CenterPoint Energy Houston  | DCRF                | DCRF Methodology            |
| 45712          | Apr 16      | Cities                    | SWEPCO                      | DCRF                | DCRF Methodology            |
| 45691          | Jun 16      | Cities                    | SWEPCO                      | TCRF                | TCRF Methodology            |
| 45414          | Feb 17      | Office of Public Counsel  | Sharyland                   | Cost of Service     | Cost of Service             |

| <b>DKT NO.</b> | <b>DATE</b> | <b>REPRESENTING</b>       | <b>UTILITY</b>              | <b>PHASE</b>            | <b>ISSUES</b>                     |
|----------------|-------------|---------------------------|-----------------------------|-------------------------|-----------------------------------|
| 45248          | May 16      | City of Fritch            | City of Fritch              | Cost of Service (water) | Cost of Service                   |
| 45084          | Nov 15      | Cities                    | Entergy Texas Inc.          | TCRF                    | TCRF Methodology                  |
| 45083          | Oct 15      | Cities                    | Entergy Texas Inc.          | DCRF                    | DCRF Methodology                  |
| 45071          | Aug 15      | Denton Municipal Electric | Denton Municipal Electric   | Interim TCOS            | Wholesale Transmission Rate       |
| 44941          | Dec 15      | City of El Paso           | El Paso Electric            | Cost of Service         | CEP Adjustments                   |
| 44677          | Jul 15      | City of El Paso           | El Paso Electric            | EECRF                   | EECRF Methodology                 |
| 44572          | May 15      | Gulf Coast Coalition      | CenterPoint Energy Houston  | DCRF                    | DCRF Methodology                  |
| 44060          | May 15      | City of Frisco            | Brazos Electric Coop        | CCN                     | Transmission Cost Recovery        |
| 43695          | May 15      | Pioneer Natural Resources | Southwestern Public Service | Cost of Service         | Cost Allocation                   |
| 43111          | Oct 14      | Cities                    | Entergy Texas Inc.          | DCRF                    | DCRF Methodology                  |
| 42770          | Aug 14      | Denton Municipal Electric | Denton Municipal Electric   | Interim TCOS            | Wholesale Transmission Rate       |
| 42485          | Jul 14      | Cities                    | Entergy Texas Inc.          | EECRF                   | EECRF Methodology                 |
| 42449          | Jul 14      | City of El Paso           | El Paso Electric            | EECRF                   | EECRF Methodology                 |
| 42448          | Jul 14      | Cities                    | SWEPCO                      | TCRF                    | Transmission Cost Recovery Factor |
| 42370          | Dec 14      | Cities                    | SWEPCO                      | Rate Case Expenses      | Rate Case Expenses                |
| 41791          | Jan 14      | Cities                    | Entergy Texas Inc.          | Cost of Service         | Cost of Service/Fuel              |
| 41539          | Jul 13      | Cities                    | AEP Texas North             | EECRF                   | EECRF Methodology                 |
| 41538          | Jul 13      | Cities                    | AEP Texas Central           | EECRF                   | EECRF Methodology                 |
| 41444          | Jul 13      | Cities                    | Entergy Texas Inc.          | EECRF                   | EECRF Methodology                 |
| 41223          | Apr 13      | Cities                    | Entergy Texas Inc.          | ITC Transfer            | Public Interest Review            |

| <b>DKT NO.</b> | <b>DATE</b> | <b>REPRESENTING</b>       | <b>UTILITY</b>            | <b>PHASE</b>                            | <b>ISSUES</b>                                 |
|----------------|-------------|---------------------------|---------------------------|---|---|
| 40627          | Nov 12      | Austin Energy             | Austin Energy             | Cost of Service                         | General Fund Transfers                        |
| 40443          | Dec 12      | Office of Public Counsel  | SWEPSCO                   | Cost of Service                         | Cost of Service/Fuel                          |
| 40346          | Jul 12      | Cities                    | Entergy Texas Inc.        | Join MISO                               | Public Interest Review                        |
| 39896          | Mar 12      | Cities                    | Entergy Texas Inc.        | Cost of Service/<br>Fuel Reconciliation | Cost of Service/<br>Nat Gas/ Purch Power      |
| 39366          | Jul 11      | Cities                    | Entergy Texas Inc.        | EECRF                                   | EECRF Methodology                             |
| 38951          | Feb 12      | Cities                    | Entergy Texas Inc.        | CGS Tariff                              | CGS Costs                                     |
| 38815          | Sep 10      | Denton Municipal Electric | Denton Municipal Electric | Interim TCOS                            | Wholesale Transmission Rate                   |
| 38480          | Nov 10      | Cities                    | Texas-New Mexico Power    | Cost of Service                         | Cost of Service/Rate Design                   |
| 37744          | Jun 10      | Cities                    | Entergy Texas Inc.        | Cost of Service/<br>Fuel Reconciliation | Cost of Service/<br>Nat Gas/ Purch Power/ Gen |
| 37580          | Dec 09      | Cities                    | Entergy Texas Inc.        | Fuel Refund                             | Fuel Refund Methodology                       |
| 36956          | Jul 09      | Cities                    | Entergy Texas Inc.        | EECRF                                   | EECRF Methodology                             |
| 36392          | Nov 08      | Texas Municipal Power     | Texas Municipal Power     | Interim TCOS                            | Wholesale Transmission Rate                   |
| 35717          | Nov 08      | Cities Steering Committee | Oncor Electric Delivery   | Cost of Service                         | Cost of Service/Rate Design                   |
| 34800          | Apr 08      | Cities                    | Entergy Gulf States       | Fuel Reconciliation                     | Natural Gas/Coal/Nuclear                      |
| 16705          | May 97      | North Star Steel          | Entergy Gulf States       | Fuel Reconciliation                     | Natural Gas/Fuel Oil                          |
| 10694          | Jan 92      | PUC Staff                 | Midwest Electric Coop     | Revenue Requirements                    | Depreciation/<br>Quality of Service           |
| 10473          | Sep 91      | PUC Staff                 | HL&P                      | Notice of Intent                        | Environmental Costs                           |
| 10400          | Aug 91      | PUC Staff                 | TU Electric               | Notice of Intent                        | Environmental Costs                           |

| <b>DKT NO.</b> | <b>DATE</b>      | <b>REPRESENTING</b> | <b>UTILITY</b>        | <b>PHASE</b>   | <b>ISSUES</b>  |
|----------------|------------------|---------------------|-----------------------|--|--|
| 10092          | Mar 91           | PUC Staff           | HL&P                  | Fuel Reconciliation  | Natural Gas/Fuel Oil   |
| 10035          | Jun 91           | PUC Staff           | West Texas Utilities  | Fuel Reconciliation<br>Fuel Factor                         | Natural Gas<br>Natural Gas/Fuel Oil/Coal                             |
| 9850           | Feb 91           | PUC Staff           | HL&P                  | Revenue Req.<br>Fuel Factor                                | Natural Gas/Fuel Oil/ETSI<br>Natural Gas/Coal/Lignite                |
| 9561           | Aug 90           | PUC Staff           | Central Power & Light | Fuel Reconciliation<br>Revenue Requirements<br>Fuel Factor | Natural Gas<br>Natural Gas/Fuel Oil<br>Natural Gas                   |
| 9427           | Jul 90           | PUC Staff           | LCRA                  | Fuel Factor  | Natural Gas  |
| 9165           | Feb 90           | PUC Staff           | El Paso Electric      | Revenue Requirements<br>Fuel Factor                        | Natural Gas/Fuel Oil<br>Natural Gas                                  |
| 8900           | Jan 90           | PUC Staff           | SWEPCO                | Fuel Reconciliation<br>Fuel Factor                         | Natural Gas<br>Natural Gas   |
| 8702           | Sep 89<br>Jul 89 | PUC Staff           | Gulf States Utilities | Fuel Reconciliation<br>Revenue Requirements<br>Fuel Factor | Natural Gas/Fuel Oil<br>Natural Gas/Fuel Oil<br>Natural Gas/Fuel Oil |
| 8646           | May 89<br>Jun 89 | PUC Staff           | Central Power & Light | Fuel Reconciliation<br>Revenue Requirements<br>Fuel Factor | Natural Gas<br>Natural Gas/Fuel Oil<br>Natural Gas                   |
| 8588           | Aug 89           | PUC Staff           | El Paso Electric      | Fuel Reconciliation  | Natural Gas  |

| <b>DKT NO.</b>                                 | <b>DATE</b> | <b>REPRESENTING</b>          | <b>UTILITY</b>           | <b>PHASE</b>    | <b>ISSUES</b>                     |
|--|-------------|------------------------------|--------------------------|-----------------|-----------------------------------|
| <u>Before the Railroad Commission of Texas</u> |             |                              |                          |                 |                                   |
| 10737  | Jun 18      | T&L Gas Co.                  | T&L Gas Co.              | Cost of Service | Cost of Service/Rate Design       |
| 10622  | Apr 17      | LDC, LLC                     | LDC, LLC                 | Cost of Service | Cost of Service/Rate Design       |
| 10617  | Mar 17      | Onalaska Water & Gas         | Onalaska Water & Gas     | Cost of Service | Cost of Service/Rate Design       |
| 10580  | Mar 17      | Cities Steering Committee    | Atmos Pipeline Texas     | Cost of Service | Cost of Service/Rate Design       |
| 10567  | Feb 17      | Gulf Coast Coalition         | CenterPoint Energy Entex | Cost of Service | Cost of Service/Rate Design       |
| 10506  | Jun 16      | City of El Paso              | Texas Gas Service        | Cost of Service | Cost of Service/Energy Efficiency |
| 10498  | Feb 16      | NatGas, Inc.                 | NatGas, Inc.             | Cost of Service | Cost of Service/Rate Design       |
| 10359  | Jul 14      | Cities Steering Committee    | Atmos Energy Mid Tex     | Cost of Service | Cost of Service/Rate Design       |
| 10295  | Oct 13      | Cities Steering Committee    | Atmos Pipeline Texas     | Revenue Rider   | Rider Renewal                     |
| 10242  | Jan 13      | Onalaska Water & Gas         | Onalaska Water & Gas     | Cost of Service | Cost of Service/Rate Design       |
| 10196  | Jul 12      | Bluebonnet Natural Gas       | Bluebonnet Natural Gas   | Cost of Service | Cost of Service/Rate Design       |
| 10190  | Jan 13      | City of Magnolia, Texas      | Hughes Natural Gas       | Cost of Service | Cost of Service/Rate Design       |
| 10174  | Aug 12      | Steering Committee of Cities | Atmos Energy West Texas  | Cost of Service | Cost of Service/Rate Design       |
| 10170  | Aug 12      | Cities Steering Committee    | Atmos Energy Mid Tex     | Cost of Service | Cost of Service/Rate Design       |
| 10106  | Oct 11      | Gulf Coast Coalition         | CenterPoint Energy Entex | Cost of Service | Cost of Service/Rate Design       |
| 10083  | Aug 11      | City of Magnolia, Texas      | Hughes Natural Gas       | Cost of Service | Cost of Service/Rate Design       |
| 10038  | Feb 11      | Gulf Coast Coalition         | CenterPoint Energy Entex | Cost of Service | Cost of Service/Rate Design       |
| 10021  | Oct 10      | AgriTex Gas, Inc.            | AgriTex Gas, Inc.        | Cost of Service | Cost of Service/Rate Design       |
| 10000  | Dec 10      | Cities Steering Committee    | Atmos Pipeline Texas     | Cost of Service | Cost of Service/Rate Design       |

| <b>DKT NO.</b> | <b>DATE</b> | <b>REPRESENTING</b>       | <b>UTILITY</b>            | <b>PHASE</b>                                  | <b>ISSUES</b>                                |
|----------------|-------------|---------------------------|---------------------------|---|--|
| 9902           | Oct 09      | Gulf Coast Coalition      | CenterPoint Energy Entex  | Cost of Service                               | Cost of Service/Rate Design                  |
| 9810           | Jul 08      | Bluebonnet Natural Gas    | Bluebonnet Natural Gas    | Cost of Service                               | Cost of Service/Rate Design                  |
| 9797           | Apr 08      | Universal Natural Gas     | Universal Natural Gas     | Cost of Service                               | Cost of Service/Rate Design                  |
| 9732           | Jul 08      | Cities Steering Committee | Atmos Energy Corp.        | Gas Cost Review                               | Natural Gas Costs                            |
| 9670           | Oct 06      | Cities Steering Committee | Atmos Energy Corp.        | Cost of Service                               | Affiliate Transactions/<br>O&M Expenses/GRIP |
| 9667           | Nov 06      | Oneok Westex Transmission | Oneok Westex Transmission | Abandonment                                   | Abandonment                                  |
| 9598           | Sep 05      | Cities Steering Committee | Atmos Energy Corp.        | GRIP Appeal                                   | GRIP Calculation                             |
| 9530           | Apr 05      | Cities Steering Committee | Atmos Energy Corp.        | Gas Cost Review                               | Natural Gas Costs                            |
| 9400           | Dec 03      | Cities Steering Committee | TXU Gas Company           | Cost of Service<br>O&M Expenses/Capital Costs | Affiliate Transactions/                      |

| <b>DKT NO.</b>   | <b>DATE</b> | <b>REPRESENTING</b> | <b>UTILITY</b>  | <b>PHASE</b>              | <b>ISSUES</b>               |
|--|-------------|---------------------|---|---------------------------|-----------------------------|
| <u>Before the Louisiana Public Service Commission</u>  |             |                     |   |                           |                             |
| U-34344/<br>U-34717                                    | Apr 18      | PSC Staff           | Dixie Electric<br>Member Corporation                        | Formula Rate Plan         | Stipulation                 |
| U-34344  | Jan 18      | PSC Staff           | Dixie Electric<br>Member Corporation                        | Formula Rate Plan         | Adjusted Revenues           |
| U-33633  | Nov 15      | PSC Staff           | Entergy Louisiana, LLC/<br>Entergy Gulf States Louisiana    | Resource Certification    | Prudence                    |
| U-33033  | Jul 14      | PSC Staff           | Entergy Louisiana, LLC/<br>Entergy Gulf States Louisiana    | Resource Certification    | Revenue Requirement         |
| U-31971  | Nov 11      | PSC Staff           | Entergy Louisiana, LLC/<br>Entergy Gulf States Louisiana    | Resource Certification    | Certification/Cost Recovery |
| <u>Before the Arkansas Public Service Commission</u>   |             |                     |   |                           |                             |
| O7-105-U   | Mar 08      | Arkansas Customers  | CenterPoint Energy, Inc.<br>& pipelines serving CenterPoint | Gas Cost Complaint        | Prudence / Cost Recovery    |
| <u>Before the Colorado Public Utilities Commission</u> |             |                     |   |                           |                             |
| 18A-0791E  | Mar 19      | Pueblo County       | Black Hills Colorado Electric                               | Economic Development Rate | Tariff Issues               |

## **ERIN CROMLEIGH**

Erin Cromleigh is an energy consultant with nine years of audit and utility regulatory experience. As a financial analyst with the Railroad Commission of Texas, she performed duties for gas utility hearings and legal support activities in the Market Oversight Section of the Oversight and Safety Division. In this position, Ms. Cromleigh appeared as a staff expert witness in gas utility rate cases and served as an examiner on gas utility filings such as interim rate adjustments, sales transfers & mergers, and abandonment of service requests. She also contributed to the implementation of new legislative requirements for propane distribution companies. As an auditor with the Texas State Auditor's Office, Ms. Cromleigh conducted various financial, compliance, and performance audits for numerous State agencies including multiple audits of the Employees Retirement System of Texas. Each audit required her to obtain an understanding of the agency's policies, select samples and perform appropriate testing to obtain sufficient audit evidence and achieve the audit objectives.

### **EDUCATION**

- 2015            NARUC Regulatory Studies Program  
                  Michigan State University
- 2013            AGA Basic Rates School  
                  University of Chicago
- 2013            Certificate of Mediation  
                  Dispute Resolution Center, Austin
- 2007            B.B.A., Accounting  
                  Texas State University, San Marcos

### **PROFESSIONAL HISTORY**

- 2016-           ReSolved Energy Consulting  
                  Energy Consultant
- 2013-2016     Railroad Commission of Texas  
                  Financial Analyst
- 2008-2013     Texas State Auditor's Office  
                  Auditor