

BEFORE THE ARKANSAS PUBLIC SERVICE COMMISSION

IN THE MATTER OF THE FORMULA)	
RATE PLAN FILINGS OF OKLAHOMA)	
GAS AND ELECTRIC COMPANY)	DOCKET NO. 18-046-FR
PURSUANT TO APSC DOCKET)	
NO. 16-052-U)	

Direct Testimony

of

Zachary Quintero

on behalf of

Oklahoma Gas and Electric Company

1 Q. **Please state your name, by whom you are employed, and your business address.**

2 A. My name is Zachary Quintero. My business address is 321 N. Harvey Ave., Oklahoma
3 City, Oklahoma 73102.

4
5 Q. **What position do you hold with OG&E?**

6 A. I am employed by Oklahoma Gas and Electric Company (“OG&E” or the “Company”) as
7 a Lead Regulatory Coordinator.

8
9 Q. **Please state your educational qualifications and employment history with OG&E.**

10 A. I hold a Bachelor’s degree in Economics from the University of Science and Arts of
11 Oklahoma and a Master’s degree in Energy Management from Oklahoma City University.
12 I joined OG&E in my current position in 2021. Prior to joining OG&E, I was employed
13 as a Senior Analyst, Rates and Regulatory Affairs for Liberty, a subsidiary of Algonquin
14 Power and Utilities Corporation. During my time with Liberty, I supported and developed
15 state and federal regulatory filings for Liberty’s Central Region utilities, including The
16 Empire District Electric Company. Prior to joining Liberty, I was employed as a Senior
17 Public Utility Regulatory Analyst by the Oklahoma Corporation Commission. In that
18 position, I performed analysis of regulatory issues in over 30 electric, gas, and water utility
19 cases to make recommendations. I have also attended utility ratemaking trainings provided
20 by New Mexico State University and Electric Utility Consultants, Inc.

21
22 Q. **Have you previously testified before this Commission?**

23 A. Yes, I previously filed testimony in Docket No. 18-046-FR. In addition, I have filed
24 testimony before the Oklahoma Corporation Commission and Missouri Public Service
25 Commission.

26
27 Q. **What is the purpose of your Direct Testimony in this proceeding?**

28 A. The purpose of my testimony is to provide an overview of OG&E’s Final Formula Rate
29 Plan (“FRP”) filing pursuant to this FRP Term, introduce the other Company witnesses
30 filing direct testimony in this Docket, discuss the impact of prior settlement agreements
31 and Commission decisions on this Evaluation Report, describe drivers of the proposed FRP

1 net revenue change, and discuss the customer impacts and the calculation of the changes
2 in rates resulting from this proceeding that will take effect on April 1, 2024.

3
4 **I. COMPANY WITNESSES**

5 **Q. Please provide a list of other Direct Testimony filed in this Case.**

6 **A.** Please see Table 1 for a list of Company witnesses filing in this Case and the subject matter
7 they are supporting.

Table 1: Direct Testimony Witnesses

<u>Witness</u>	<u>Title</u>	<u>Purpose of Testimony</u>
Marie Eveland	Lead Cost Analyst	Sponsors the Company's development of the Jurisdictional and Class Cost of Service Study.
Peggy Millspaugh	Lead Regulatory Coordinator	Sponsors the Company's rate base and operating expense adjustments.
Johnny Ngyuen	Lead Pricing Analyst	Sponsors the Company's revenue and sales adjustments.
Zachary Quintero	Lead Regulatory Coordinator	Sponsors the Formula Rate Plan Evaluation Report, the drivers of the proposed rate adjustment, and compliance with prior Commission orders impacting this filing.

8 **II. OVERVIEW OF FORMULA RATE PLAN**

9 **Q. When was OG&E's FRP Rider approved?**

10 **A.** OG&E provided notice of its intent to implement a Formula Rate Plan Rider mechanism
11 in its last general rate case in Docket No. 16-052-U, as allowed by Act 725,¹ the Formula
12 Rate Review Act. The General Assembly later amended the Formula Rate Review Act
13 through Act 404 in 2021.² In Order No. 8 of that docket, issued on May 18, 2017, the
14 Commission approved OG&E's FRP Rider. OG&E will file its FRP annually, on or about
15 October 1st of each year, during the term of the FRP.

16
17 **Q. When did the term of the FRP Rider end?**

18 **A.** OG&E's FRP Rider term ended on or about May 18, 2022. However, this did not end
19 OG&E's obligation to make continued filings pursuant to that term and the approved FRP

¹ Approved March 27, 2015 during the 2015 Regular Session.

² Approved March 22, 2021 during the 2021 Regular Session.

1 Rider tariff. When the FRP Rider term was established, the Commission set a known
2 schedule of FRP Rider Evaluation Report filings with established review periods:

- 3
- 4 a. 2018 (First) Evaluation Report, filed October 1, 2018
 - 5 i. Projected Year ending March 31, 2020
 - 6 ii. Filing Year ending March 31, 2019
 - 7 iii. Historic Year ending March 31, 2018
 - 8 b. 2019 (Second) Evaluation Report, filed October 1, 2019
 - 9 i. Projected Year ending March 31, 2021
 - 10 ii. Filing Year ending March 31, 2020
 - 11 iii. Historic Year ending March 31, 2019
 - 12 c. 2020 (Third) Evaluation Report, filed October 1, 2020
 - 13 i. Projected Year ending March 31, 2022
 - 14 ii. Filing Year ending March 31, 2021
 - 15 iii. Historic Year ending March 31, 2020
 - 16 d. 2021 (Fourth) Evaluation Report, filed October 1, 2021
 - 17 i. Projected Year ending March 31, 2023
 - 18 ii. Filing Year ending March 31, 2022
 - 19 iii. Historic Year ending March 31, 2021
 - 20 e. 2022 (Fifth) Evaluation Report, filed October 1, 2022
 - 21 i. Filing Year ending March 31, 2023
 - 22 ii. Historic Year ending March 31, 2023
 - 23 f. 2023 (Final) Evaluation Report, filed October 1, 2023
 - 24 i. Filing Year ending March 31, 2024
 - 25 ii. Historic Year ending March 31, 2023
- 26

27 Q. **Why are the 2022 and 2023 Evaluation Reports filings necessary if the term of the**
28 **FRP Rider ended in May 2022?**

29 A. These filings are necessary to complete the *operation* of the Formula Rate Plan. As a result
30 of the Settlement Agreement approved by Order No. 10 in this docket, the Company agreed
31 that “there will be no revenue change in the FRP related to projected costs (Filing Year or

1 Projected Year) and all costs will be included for recovery for the first time in the Historic
2 year, where prudence of cost and action will be determined.” Despite the fact that no costs
3 were included in the Projected Year ending March 31, 2023, Arkansas statute requires the
4 Projected Year in the fourth FRP filing to be trued-up to actuals once it becomes Historic
5 Year. The Settlement Agreement approved by Order No. 10 in this docket specifically
6 recognizes the necessity of continued netting:

7
8 *The timing of future FRP filings will remain the same and the effective period of*
9 *this FRP term remains the same. The Company’s 3rd filing on October 1, 2020 will*
10 *not include a projected year, but will net the first Historic year. The Company’s 4th*
11 *filing on October 1, 2021 will not include a projected year, but will net the second*
12 *Historic year. **Two more filings will be required to complete the netting of the***
13 ***final two years (ending March 31, 2022, and March 31, 2023).***

14
15 The 2023 Evaluation Report is the second of the two necessary filings to complete the
16 netting of the final two Projected Years. There are no remaining FRP Rider filings pursuant
17 to this term following this 2023 Evaluation Report. The FRP rates approved as a result this
18 filing shall continue until an order approves new rates in OG&E’s next general rate case.

19
20 **Q. What is the basis for the language included in the Settlement Agreement approved in**
21 **Order No. 10 that authorizes two more netting adjustments?**

22 **A.** The language was required by the operation of the Formula Rate Review Act, Ark. Code
23 Ann. §§ 23-4-1208(b)(1). Specifically, Ark. Code Ann. § 23-4-1208(b)(1) states, “The rate
24 review mechanism shall continue until all Historic years have been netted under § 23-4-
25 1206(e)(1) and rates have been adjusted under § 23-4-1207(c).” Ark. Code Ann. § 23-4-
26 1206(e)(1) goes on further to say, “If a formula rate review test period utilizes projected
27 data under § 23-4-406 or a projected year, rate changes under § 23-4-1207 shall include an
28 adjustment to net any differences between the prior formula rate review test period change
29 in revenue and the actual Historic year change in revenue for that same year.” And further,
30 Ark. Code Ann. § 23-4-1207(c) states, “If a formula rate review test period utilizes

1 projected data under § 23-4-406 or a projected year, rates shall be adjusted by the netting
2 of Historic year differences under § 23-4-1206.”

3
4 **Q. What is the Evaluation Period for this FRP filing?**

5 A. In the 2023 Evaluation Report, the Company is using the 2023 Historic Year (twelve
6 months ended March 31, 2023) and netting any differences from amounts projected for the
7 same time period in OG&E’s 2021 Evaluation Report.

8
9 **Q. Please explain the constraints in the FRP that determine if and how much of a rate
10 adjustment is necessary.**

11 A. There are two constraints that determine whether a rate adjustment is necessary and the
12 amount of a rate adjustment. The first constraint is whether OG&E’s earned rate of return
13 falls outside of a plus or minus 50 basis point bandwidth from its Target Rate of Return
14 (“TRR”), which is the Commission approved Return on Equity (“ROE”) of 9.5% from
15 OG&E’s last general rate case, Docket No. 16-052-U. If a rate adjustment is necessary,
16 then the second constraint limits the amount of the adjustment to plus or minus four percent
17 of each rate class’ total Filing Year³ (“Filing Year”) revenues.

18
19 **Q. Please describe how the Evaluation Period is derived to determine if a rate adjustment
20 is necessary.**

21 A. The Company populates the Historic Year FRP attachment schedules with Historic Year
22 data, including adjustments consistent with the FRP Rider Attachment C Schedule, in order
23 to determine an earned ROE. If this earned ROE is outside the plus or minus 50 basis point
24 bandwidth constraint, it results in a rate adjustment. If the earned ROE is within the plus
25 or minus 50 basis point bandwidth constraint, no rate adjustment is necessary or authorized.
26 In the event of a rate adjustment, the Historic Year revenue adjustment is compared to the
27 amount of collected Projected Year FRP revenue from the Company’s 2021 Evaluation
28 Report in order to determine the rate adjustment necessary for the Company to reach the
29 TRR for the Historic Year. In this case, the Company has no Projected Year revenue from
30 the 2021 Evaluation Report to net the Historic Year deficiency against. If the revenue

³ The Filing Year for the 2023 Evaluation Report is the twelve-months ending March 31, 2024.

1 increase or decrease exceeds four percent of Filing Year revenues, then the increase or
2 decrease shall be capped to only the four percent of Filing Year revenues.

3
4 **III. THE 2023 FRP RIDER EVALUATION REPORT**

5 **Q. Please describe the results of the 2023 Evaluation Report.**

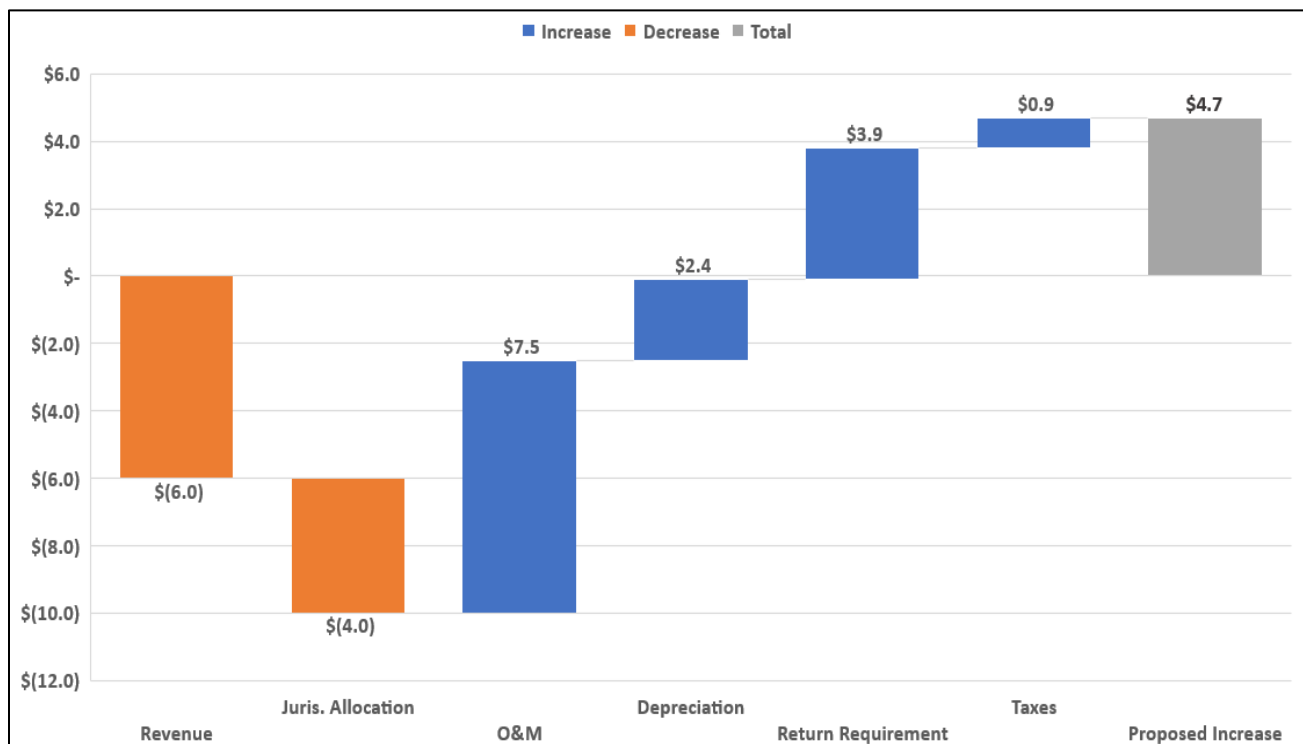
6 A. For the Historic Year, the Company's Earned Rate of Return ("ERR") on Common Equity
7 is 8.31%, which is less than the Target Return Rate ("TRR") of 9.5%. This ERR falls
8 outside of the plus or minus 50 basis point bandwidth and results in an adjustment of 1.19%
9 in order to reach the TRR. This results in a rate adjustment in required FRP revenue of
10 \$4.74 million.

11 In the 2021 Evaluation Report, the Company did not include any costs in its
12 Projected Year for the twelve months ending March 31, 2023, per the terms of the
13 Settlement Agreement approved by Order No. 10. As a result, the Company received no
14 revenues during the Historic Year in this filing, which is also the twelve months ending
15 March 31, 2023. Therefore, the \$4.74 million deficiency for the Historic Year ending in
16 March 2023 is netted against the \$0 of FRP Projected Year revenues received for the same
17 time period from the 2021 Evaluation Report. This netting results in a net rate adjustment
18 of \$4.74 million. The required rate adjustment is less than the four percent revenue increase
19 constraint of \$11.10 million, therefore no additional adjustment is required to meet the four
20 percent revenue increase or decrease constraint. These detailed calculations and the rate
21 changes by customer classes can be seen in more detail on Attachments A-1, A-2, and D-
22 6.

23
24 **Q. What are the significant drivers associated with the 2023 FRP Evaluation Report?**

25 A. Chart 1 shows the significant drivers of the current Historic Year revenue deficiency.
26 These drivers compare the 12 months ending March 30, 2023 to the 12 months ending
27 March 20, 2022.

Chart 1: 2023 Evaluation Report Deficiency Drivers



1 Q. **Please explain how higher revenues impacted the proposed increase in Chart 1.**

2 A. Total non-fuel operating revenues received during the Historic Year were approximately
 3 \$6.0 million higher than in the prior period, resulting in a reduction in the amount of
 4 revenues necessary to achieve the TRR, all other things equal. These revenues were higher
 5 primarily due to increased usage and hotter weather during the Historic Year as compared
 6 to the prior period. Because revenues are directly assigned to each jurisdiction, there is no
 7 impact to revenues from reallocation of jurisdictional costs.

8
 9 Q. **Please explain how jurisdictional allocation of costs impacts the proposed increase in
 10 Chart 1.**

11 A. As further described in the Direct Testimony of Marie Eveland, there was a reduction in
 12 costs allocated to the Arkansas jurisdiction during 2023 Historic Year. In its 2021 Historic
 13 Year, the Company experienced a significant decrease in load from its Industrial rate class,
 14 which resulted in a jurisdictional cost allocation significantly below the average of the term

1 of the Formula Rate Plan to that time. In the 2022 Historic Year, a significant amount of
2 load returned to the Arkansas jurisdiction, resulting in a higher jurisdictional allocation of
3 costs than average. The total impact of this reallocation of costs in 2022 was an
4 approximately \$7.1 million increase over 2021. During the current 2023 Historic Year,
5 Arkansas load returned closer to the proportional average of the Formula Rate Plan term.
6 The reduction in jurisdictional costs apportioned to Arkansas results in a reduction of \$4.2
7 million in revenue requirement for the 2023 Historic Year.

8
9 **Q. Please explain how O&M impacted the proposed increase in Chart 1.**

10 A. Total jurisdictional O&M expense increased by approximately \$7.5 million, due primarily
11 to increased overhead line vegetation management activities, pension expense, and other
12 expense items. From 2021 to 2022, Arkansas SAIDI minutes⁴ attributable to vegetation
13 increased significantly. In response, OG&E increased vegetation management activities
14 in the Arkansas jurisdiction during 2022, resulting in a reduction in SAIDI minutes
15 attributable to vegetation through June 2023. Pension expense increased primarily due to
16 changes in interest cost and expected return on plan assets. The total increase in O&M
17 expense is entirely offset by the increased revenues and reduction of total jurisdictional
18 costs allocated to Arkansas during the same period.

19
20 **Q. Please explain how depreciation expense and return requirement impacted the
21 proposed increase in Chart 1.**

22 A. Depreciation expense increased by \$2.4 million and the return requirement increased by
23 \$3.9 million due to additional investments in utility plant. The Company's Arkansas Grid
24 Modernization capital investment program concluded with the 2022 Evaluation Report, but
25 OG&E has continued to make investments system-wide that benefit its Arkansas
26 customers. Some of the major investments placed into service during the Historic Year
27 include replacement of key boiler equipment at the Seminole gas-fired steam power plant,
28 water supply line upgrades at the Muskogee coal and gas-fired steam power plant,
29 replacement of aging and unsupported software for the electric distribution system, and a

⁴ System Average Interruption Duration Index ("SAIDI") is the minutes of non-momentary electric interruptions experienced by the average customer per year.

1 new 345kV substation to support load growth in the Ft. Smith area. Attached to this
2 testimony is Direct Exhibit ZQ-1, which shows the top 25 largest capital projects allocated
3 to the Arkansas jurisdiction during the Historic Year.
4

5 **Q. Please explain how taxes impacted the proposed increase in Chart 1.**

6 **A.** Taxes increased by approximately \$0.9 million due to higher revenues received during the
7 Historic Year, the gross up associated with the total proposed increase in this filing, and
8 new plant additions. This filing also reflects the going-forward expense reduction
9 associated with the reduction of the Arkansas corporate tax rate from 6.2% to 5.9% and the
10 return of excess tax expense collected following the effective date of the tax change.

11 **III. FRP RATE ADJUSTMENT AND CUSTOMER IMPACT**

12 **Q. What is the customer impact of implementing the proposed FRP Rate Adjustment?**

13 **A.** Table 2 shows the FRP Rate Adjustment bill impact by Rate Class, including the
14 percentage change in total bill from the 2021 Evaluation Report based on the \$4.74 million
15 increase, for each Rate Class from the Filing Year revenues. For further discussion on
16 customer impacts, please see the Direct Testimony of OG&E witness Johnny Ngyuen. To
17 see the cumulative FRP Adjustment, refer to Attachment A-1 in the Evaluation Report.

Table 2: FRP Rate Adjustment Bill Impact

	Residential	General Service	Power and Light	Other
Average FRP Change (\$/month)	\$2.58	\$4.59	\$195.34	\$1.55
Percent Change of Total Bill	1.88%	1.84%	1.53%	2.75%

18 **Q. How will OG&E’s Arkansas average rate per kWh compare to regional and national**
19 **averages based on the request in this case?**

20 **A.** Table 3 provides a comparison of OG&E’s proposed rates to regional and national average
21 rates, shown as dollar per kWh. These rates come from the Edison Electric Institute’s
22 (“EEI”) *Typical Bills and Average Rates Report Winter 2023*. OG&E’s average rates
23 shown in Table 3 reflect the Company’s EEI average rates multiplied by the FRP rate

1 adjustment percentage found Attachment A-1 to establish a proposed dollar per kWh rate
2 based on the FRP request.

Table 3: Comparison of Average Rates (\$/kWh)

Average Rate Comparison in \$/kWh			
	Residential	General Service	Power and Light
OG&E Proposed	\$ 0.1200	\$ 0.1057	\$ 0.0797
Arkansas Average	\$ 0.1194	\$ 0.0975	\$ 0.0695
West South Central Average	\$ 0.1296	\$ 0.1049	\$ 0.0735
National Average	\$ 0.1528	\$ 0.1277	\$ 0.0842

3 Q. **Why has OG&E’s total average rate increased to the Arkansas average?**

4 A. Historically, OG&E’s rates – as measured by the EEI survey – have been below the
5 Arkansas, West South Central, and National averages. Due to significant increases in the
6 cost of fuel during 2022, OG&E has increased its Energy Cost Recovery (“ECR”) factor
7 several times since 2021. In January 2021, OG&E’s residential ECR rate was 1.8491
8 c/kWh, and in January 2023, OG&E’s residential ECR rate was 4.6761 c/kWh. This 153%
9 increase in the ECR rate was largely driven by a significant increase in the price of natural
10 gas. According to the U.S. Energy Information Administration, the price of wholesale
11 natural gas at the Henry Hub increased from an average of \$2.04/MMBtu in 2020 to
12 \$6.45/MMBtu in 2022, a 167% increase.

13
14 Q. **Does OG&E expect a decrease to its ECR rate and the overall average rate?**

15 A. Yes. While an exact estimate is not currently available, OG&E currently expects a decrease
16 to the ECR rate in April 2024 due to ongoing recovery of its prior period fuel costs and
17 moderation of forecasted fuel prices.

18
19 Q. **How will the FRP Rider rate adjustment be reflected on the customer’s bill?**

20 A. The FRP, implemented on April 1, 2024, will be reflected as a separate line item on the bill
21 called “Formula Rate Plan”.

22
23
24

1 **IV. ACQUISITION SETTLEMENT COMPLIANCE**

2 **Q. Are there ongoing reporting requirements related to OG&E’s acquisition of the River**
3 **Valley and Frontier power plants are addressed in this filing?**

4 A. Yes. The Settlement Agreement adopted in Order No. 3 in Docket No. 19-014-U includes
5 a provision which states, “The cost associated with capital additions greater than \$1 million
6 at the Generating Facilities will be clearly identified in OG&Es annual FRP Rider
7 Evaluation Report filing; or, in the alternative, in the filing of a general rate case...”

8
9 **Q. Are there any capital additions in the 2023 Evaluation Report that need to be clearly**
10 **identified?**

11 A. Yes. The Company had two capital additions during the Historic Year at the River Valley
12 and Frontier plants:⁵

- 13 • \$7.9 million for plant control upgrade at the Frontier plant
- 14 • \$1.6 million for safety shower and eye wash station upgrades at the River Valley
15 plant

16 **VI. RECOMMENDATION**

17 **Q. What is your recommendation?**

18 A. The Company respectfully requests the Commission approve its proposed FRP Rider Rate
19 Adjustment to be effective the first billing cycle of April 2024.

20
21 **Q. Does this conclude your testimony?**

22 A. Yes.
23

⁵ All Historic Year capital additions are identified in Attachment E, Item 8.

CERTIFICATE OF SERVICE

I, Lawrence E. Chisenhall, Jr., hereby state that a copy of the foregoing instrument was served on all the parties of record via the APSC Electronic Filing System on this the 2nd day of October, 2023.

/s/ Lawrence E. Chisenhall, Jr.
Lawrence E. Chisenhall, Jr.

OKLAHOMA GAS AND ELECTRIC
25 HIGHEST COST PROJECTS PLACED IN SERVICE DURING HISTORICAL YEAR ENDED 3-31-2023

FUNCTIONAL CATEGORY	CO. CODE	WBS	DESCRIPTION	START DATE	COMPLETION DATE	PLANT ADDED 4-1-2022 TO 3-31-2023	FERC ACCT
Transmission	500	K:01815-0005	TSB-GRIFFIN SUB-MUSKOGEE AQ	1/2022	1/2023	10,925,947.14	353
Production	100	G:02087-SM03.00	AUC-SM03-CAP REPLACE REHEATER	9/2021	1/2023	10,342,185.20	312
Intangible	200	K:01503-0002.02	IT Digital Fld Serv Mgmt-CADS Refresh-SW	2/2021	3/2023	8,851,567.25	303
Production	100	G:02076-FR01.00	AUC-FR01-CAP PLANT CONTROLS UPGRADE	11/2021	1/2023	7,253,748.45	345
Transmission	500	K:01422-0004	TLN-[LOCATION]-TINKER UNDERGROUND T-LINE	4/2020	5/2022	7,222,550.64	355-356
Production	100	G:03061-MK06.00	AUC-MK06-CAP PRECIPITATOR ROOF REPLACE	6/2022	12/2022	6,218,151.28	311
Production	100	G:00565-MK99.00	AUC-MK99-CAP CITY WATER SUPPLY LINE TO M	2/2020	1/2023	5,909,898.96	311
Transmission	500	K:01832-0004	TLN-[NATION-JAMESVILLE]-[QUAL]	2/2022	12/2022	5,130,821.62	355-356
General Plant	200	3:00306-0011.21	WWDSC New Building Purchase	4/2021	8/2022	4,918,218.06	390
Transmission	500	K:01831-0004	TLN-[69KV BEELINE-NATION]	2/2022	3/2023	4,913,831.08	355-356
Transmission	500	K:01406-0014	TSB-OKTAHA 69KV	8/2020	10/2022	3,638,847.48	353
General Plant	200	3:04751-0001.01	Metro Service Tools	11/2019	12/2019	3,633,227.84	394
Distribution	200	K:01442-0010	DSB-PLANTERS RD SUB	4/2021	8/2022	3,606,497.76	362
Transmission	500	K:01815-0002	TLN-GRIFFIN TAP-MUSK-PECAN CRK	1/2022	1/2023	3,338,301.73	355-356
Production	100	G:01705-MK06.00	AUC-MK06-CAP DYNAMIC CLASSIFIERS	2/2022	12/2022	3,314,751.78	312
Intangible	400	3:00200-0001.05.85	New Reservation licenses - SW -Microsoft	1/2021	3/2021	3,096,183.96	303
Intangible	400	3:00200-0001.12.03	Cisco Enterprise Agreement - SW	11/2022	12/2022	3,037,028.85	303
Production	100	G:03475-ME09.00	AUC-ME09-CAP REPL CT MODULE 8/LP SECTION	2/2022	9/2022	2,986,989.43	343
Transmission	500	K:01160-0004	TLN-TINKER 7 TRANSMISSION INSTALLATION T	3/2018	5/2022	2,958,690.29	355-356
Intangible	400	B:00014-0005.21	Enhancements-OGE.COM-Quick Wins-SW	Monthly	Monthly	2,774,203.48	303
General Plant	400	B:00022-0001.01	MDU Replacement Cycle proj RfS21109-HW	2/2021	1/2023	2,520,474.77	391
Production	100	G:00089-SM00.00	AUC-SM00-CAP Dam Tainter Gate	10/2021	2/2023	2,337,515.02	311
Intangible	400	B:00022-0002.35	Sec Situational Awareness Program	3/2022	6/2022	2,320,609.15	303
Transmission	500	K:01463-0002	TSB-TYPE A - RENO UPGRADES	4/2020	3/2023	2,176,121.71	353
Production	100	G:00791-SO99.00	AUC-SO99-CAP RVR PMP DSHG HEADER REPL	1/2020	6/2022	2,121,772.01	311