

BEFORE THE CORPORATION COMMISSION OF OKLAHOMA

IN THE MATTER OF THE APPLICATION OF)
OKLAHOMA GAS AND ELECTRIC COMPANY)
FOR AN ORDER OF THE COMMISSION)
AUTHORIZING APPLICANT TO MODIFY ITS)
RATES, CHARGES, AND TARIFFS FOR RETAIL)
ELECTRIC SERVICE IN OKLAHOMA)

CAUSE NO. PUD 201500273

FILED
MAR 21 2016

COURT CLERK'S OFFICE - OKC
CORPORATION COMMISSION
OF OKLAHOMA

RESPONSIVE TESTIMONY

OF

JAMES W. DANIEL

ON BEHALF OF

E. SCOTT PRUITT,

OKLAHOMA ATTORNEY GENERAL

March 21, 2016

TABLE OF CONTENTS

I. INTRODUCTION	2
II. PURPOSE OF TESTIMONY	4
III. RATE TREATMENT OF PRODUCTION TAX CREDITS	5
IV. RECOVERY OF THE AIR QUALITY CONTROL SYSTEM (“AQCS”) CONSUMABLES COST	7
V. OG&E’S PROPOSED RECOVERY OF FUTURE ENVIRONMENTAL COMPLIANCE PLAN (“ECP”) COSTS	10

EXHIBITS:

JWD-1	List of Testimony, Affidavits, and Expert Reports Presented in Regulatory and Court Proceedings
JWD-2	OG&E’s Response to OIEC Data Request 10-1 (Attach. OIEC 10-1_Att1)
JWD-3	OG&E’s Response to AG Data Request 6-15
JWD-4	OG&E’s Response to AG Data Request 8-24

I. INTRODUCTION

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. My name is James W. Daniel. My business address is 919 Congress Avenue, Suite 800, Austin, Texas 78701.

Q. PLEASE OUTLINE YOUR FORMAL EDUCATION.

A. I received the degree of Bachelor of Science from the Georgia Institute of Technology in 1973 with a major in economics.

Q. WHAT IS YOUR PRESENT POSITION?

A. I am a Vice President of the firm GDS Associates, Inc. ("GDS") and Manager of GDS's office in Austin, Texas.

Q. PLEASE STATE YOUR PROFESSIONAL EXPERIENCE.

A. From July 1974 through September 1979 and from August 1983 through February 1986, I was employed by Southern Engineering Company. During that time, I participated in the preparation of economic analyses regarding alternative power supply sources and generation and transmission feasibility studies for rural electric cooperatives. I participated in wholesale and retail rate and contract negotiations with investor-owned and publicly-owned utilities, prepared cost of service studies on investor-owned and publicly-owned utilities and prepared and submitted testimony and exhibits in utility rate and other regulatory proceedings on behalf of publicly-owned utilities, industrial customers, associations and government agencies. From October 1979 through July 1983, I was employed as a public utility consultant by R. W. Beck and Associates. During that time, I participated in rate studies for publicly-owned electric, gas, water and wastewater utilities. My primary responsibility was the development of revenue requirements, cost of service, and rate design studies as well as the preparation and submittal of testimony and exhibits in utility rate proceedings on behalf of publicly-owned utilities, industrial customers and other customer groups. Since February 1986, I have held the position of Manager of GDS's office in Austin, Texas. In April

1 2000, I was elected as a Vice President of GDS. While at GDS, I have provided
2 testimony in numerous regulatory proceedings involving electric, natural gas, and
3 water utilities; I have participated in generic rulemaking proceedings; I have
4 prepared retail rate studies on behalf of publicly-owned utilities; I have prepared
5 utility valuation analyses; I have prepared economic feasibility studies; and I have
6 procured and contracted for wholesale and retail energy supplies.

7 **Q. HAVE YOU TESTIFIED BEFORE ANY REGULATORY**
8 **COMMISSIONS?**

9 A. I have testified many times before regulatory commissions. I have submitted
10 testimony before the following state regulatory authorities: the Public Utility
11 Commission of Texas ("PUC" or the "Commission"), the Texas Commission on
12 Environmental Quality, the Texas Railroad Commission, the Regulatory
13 Commission of Alaska, the Arkansas Public Service Commission, the Arizona
14 Corporation Commission, the Delaware Public Service Commission, the Florida
15 Public Service Commission, the Georgia Public Service Commission, the Illinois
16 Commerce Commission, the State Corporation Commission of Kansas, the
17 Louisiana Public Service Commission, the New Mexico Public Service
18 Commission, the Oklahoma Corporation Commission, the Oregon Public Utility
19 Commission; the Pennsylvania Public Utility Commission, the South Dakota
20 Public Utilities Commission, the Virginia State Corporation Commission, and the
21 Public Service Commission of West Virginia. I have also testified before the
22 Federal Energy Regulatory Commission ("FERC"), and two Condemnation
23 Courts appointed by the Supreme Court of Nebraska, and I have submitted an
24 expert opinion report before the United States Tax Court on utility issues. A list
25 of regulatory proceedings in which I have presented expert testimony is provided
26 as Exhibit JWD-1.

27 **Q. WOULD YOU PLEASE DESCRIBE GDS?**

28 A. GDS is an engineering and consulting firm with offices in Marietta, Georgia;
29 Austin, Texas; Auburn, Alabama; Manchester, New Hampshire; Madison,
30 Wisconsin, and Orlando Florida. GDS has over 160 employees with backgrounds

1 in engineering, accounting, management, economics, finance, and statistics. GDS
2 provides rate and regulatory consulting services in the electric, natural gas, water,
3 storm, and telephone utility industries. GDS also provides a variety of other
4 services in the electric utility industry including power supply planning,
5 generation support services, energy procurement and contracting, energy
6 efficiency program development, financial analysis, load forecasting, and
7 statistical services. Our clients are primarily privately-owned utilities, publicly-
8 owned utilities, municipalities, customers of investor-owned utilities, groups or
9 associations of customers, and government agencies.

10 **Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE THE CORPORATION**
11 **COMMISSION OF OKLAHOMA?**

12 A. Yes, I recently testified in the pending general rate case of Public Service
13 Company of Oklahoma ("PSO"), Cause No. PUD 201500208. I also testified in a
14 prior general rate case of Oklahoma Gas and Electric Company ("OG&E"), Cause
15 No. PUD 200100455.

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

17 A. I am testifying on behalf of the Oklahoma Attorney General.

18 **II. PURPOSE OF TESTIMONY**

19 **Q. WHAT IS THE PURPOSE OF YOUR DIRECT TESTIMONY IN THIS**
20 **PROCEEDING?**

21 A. The purpose of my direct testimony regarding OG&E's proposed revenue
22 requirement is to address the Company's proposed rate treatment of production
23 tax credits ("PTCs") and air quality control systems ("AQCS") consumables, and
24 the Company's proposed regulatory asset for future environmental compliance
25 project ("ECP") costs.

26 **Q. PLEASE SUMMARIZE THE RESULTS OF YOUR REVIEW AND**
27 **ANALYSIS.**

28 A. Based upon my review and analysis, I have reached the following conclusions and
29 recommendations:

- 1 (1) OG&E's proposal to flow PTCs through the Fuel Adjustment Clause
2 ("FAC") should be rejected. Instead, PTCs should continue to be used to
3 reduce the base rate revenue requirement.
- 4 (2) OG&E's proposal to recover AQCS costs in the FAC should be rejected.
5 Those costs should continue to be recovered in OG&E's base rates.
- 6 (3) OG&E's proposal to create a regulatory asset for future ECP costs should
7 be rejected. Those costs should not be treated differently than any other
8 capital additions that are placed in service between rate cases.

9 **III. RATE TREATMENT OF PRODUCTION TAX CREDITS**

10 **Q. WHAT ARE PRODUCTION TAX CREDITS?**

11 **A.** Utilities that generate renewable energy from qualifying projects receive
12 Production Tax Credits ("PTCs") as an incentive to install renewable energy
13 resources. The PTCs reduce utilities' income taxes and in Oklahoma, are
14 available from both the federal and state government. In turn, the lower income
15 taxes reduce the utilities' revenue requirement from ratepayers.

16 **Q. DOES OG&E RECEIVE PTCs?**

17 **A.** Yes. During the test year OG&E received PTCs for its Centennial, OU Spirit, and
18 Crossroads renewable energy resources.

19 **Q. HOW IS OG&E PROPOSING TO TREAT ITS PTCs IN RATES?**

20 **A.** OG&E is proposing to flow these credits through the Fuel Adjustment Clause
21 (FAC) rather than using the credits to reduce base rates.

22 **Q. IS OG&E REQUESTING A CHANGE FROM ITS PREVIOUS PRACTICE**
23 **REGARDING PTCs?**

24 **A.** Yes. On page 13 in Donald R. Rowlett's direct testimony, he states:

25 The credits for Centennial and OU Spirit were estimated and
26 used as a component of the calculation of customers' base rates
27 in the Company's last base rate case (Cause No. PUD
28 201100087).

1 PTC credits earned from the Crossroads wind farm are currently credited back
2 to customers through the Crossroads Rider, per Donald Rowlett's direct
3 testimony, *see* Rowlett Dir. Test. 13.

4 **Q. DO PTCS HAVE A LIMITED LIFE?**

5 A. PTCs have a 10-year life following the in-service date of the renewable energy
6 resource. The PTCs for Centennial will expire in 2017. This appears to be the
7 primary reason for OG&E's proposal to flow the PTCs through the FAC.

8 **Q. IF OG&E'S REQUEST IS APPROVED, WHAT WILL HAPPEN TO THE**
9 **FAC IN 2017 WHEN THE PTCS EXPIRE?**

10 A. If OG&E's request to flow the PTCs through the FAC is approved, the 2017 FAC
11 will automatically increase when the Centennial PTCs expire. If the PTCs are
12 credited to base rates, OG&E's rates will not change when the Centennial PTCs
13 expire. OG&E claims it would need to file a new rate case in mid-2016 to
14 increase base rates for the expiration of the Centennial PTCs.

15 **Q. WHAT IS THE AMOUNT OF THE TEST YEAR PTCS?**

16 A. The test year PTC amount is \$40,492,979, which is comprised of the federal
17 (\$36,256,707) and state (\$4,236,272) credits, per OG&E's response to OIEC
18 Data Request 10-1 (Attach. OIEC 10-1_Att1), copy of which is provided in
19 Exhibit JWD-2. Of this amount, approximately \$8,994,922¹ is related to the
20 Centennial PTCs that expire in 2017.

21 **Q. WHAT IS THE AMOUNT OF THE PTC ON A PER CUSTOMER**
22 **BASIS?**

23 A. On page 3 in Donald R. Rowlett's errata direct testimony, he states that the
24 PTC credit amounts, on average, to an approximate \$3.17 reduction per
25 month for residential customers and approximately \$5,852 credit per month
26 for an average Large Power and Light ("LPL") customer. When the
27 Centennial PTCs expire in 2017, the customer reductions above will decrease to
28 \$2.47 for an average residential customer and to \$4,552 for an average LPL

¹ The revenue impact before taxes is \$13,356,692

1 customer. In other words, the residential customer will realize a \$0.71 rate
2 increase and the LPL customer a \$1,300 rate increase.

3 **Q. DOES OG&E CLAIM THAT THE PTCs ARE VOLATILE OR HARD TO**
4 **PREDICT?**

5 A. Yes. On page 14 of his direct testimony, OG&E witness Rowlett states that the
6 amount of PTCs generated is “highly” variable.

7 **Q. DO YOU AGREE WITH THIS “HIGHLY VARIABLE” CLAIM?**

8 A. No. First, I would state that OG&E has not provided any support for this claim. I
9 would agree that wind generation will be “highly variable” from day to day or
10 even month to month. While wind generation will vary from year to year, I doubt
11 that it is “highly” variable. Second, the PTCs are used as a credit to federal and
12 state income taxes, which are a large and stable component of OG&E’s revenue
13 requirement.

14 **Q. WHAT IS YOUR RECOMMENDATION ON OG&E’S TREATMENT OF**
15 **PTCs?**

16 A. I believe the costs (and credits) flowed through the FAC should be limited to fuel
17 and energy-related purchased power expenses, as has been the past practice of this
18 Commission. As a result, I recommend that the PTCs should continue to be used
19 as a credit to reduce base rates. Oklahoma Statutes define the “fuel adjustment
20 clause” as any mechanism which allows a public utility or electric generating
21 cooperative to automatically adjust its charges above or below the base amount
22 included in its rates, based upon changes in costs of fuel for generation of
23 electricity, purchased power or purchased gas. *See* 17 O.S. § 250(5).

24 **IV. RECOVERY OF THE AIR QUALITY CONTROL SYSTEM (AQCS)**
25 **CONSUMABLES COST**

26 **Q. IS OG&E REQUESTING THE RECOVERY OF COSTS RELATED TO**
27 **CONSUMABLES USED IN AIR QUALITY CONTROL SYSTEMS?**

28 A. Yes, as stated in the direct testimony of Donald R. Rowlett (starting at page 15),
29 OG&E is proposing to recover an estimated \$5.6 million (Oklahoma portion) of

1 the total Company \$6.2 million for materials consumed in air quality control
2 systems (e.g., Powder Activated Carbon, or "PAC").

3 **Q. HOW IS OG&E PROPOSING TO RECOVER THOSE AQCS COSTS?**

4 A. OG&E witness Rowlett states that OG&E is proposing to recover the AQCS costs
5 through the Fuel Adjustment Clause (FAC).

6 **Q. HAS THE OCC PREVIOUSLY DENIED RECOVERY OF CONSUMABLE
7 EXPENSES THROUGH THE FUEL ADJUSTMENT CLAUSE?**

8 A. Yes, this Commission previously denied OG&E's requested recovery of AQCS
9 costs through the Fuel Adjustment Clause in PUD Cause No. PUD 201400229.

10 **Q. HOW DID THE COMMISSION RULE IN CAUSE NO. PUD 201400229?**

11 A. The Commission rejected OG&E's previous request, as stated on page 17 of the
12 Commission's Final Order in this Cause:

13 The Commission rejects the Company's request to expand the
14 use of the FAC to recover power plant consumables and O&M
15 costs. OG&E failed to persuade the Commission that recovery
16 through the FAC would be appropriate as opposed to recovery
17 through rates.

18 Final Order, Order No. 647346, Cause No. PUD 201400229, at 17.

19 **Q. WHY DID THE COMPANY FAIL IN ITS ATTEMPT TO EXPAND THE
20 USE OF THE FAC TO RECOVER PLANT CONSUMABLES?**

21 A. It failed to establish a sufficient basis for its attempted expansion of the FAC as
22 discussed on page 17 of the Commission's Order:

23 OG&E claimed these costs vary with the production of
24 electricity, however, that is not a sufficient basis for recovering
25 these costs through the FAC. Other costs for the utility may
26 also fluctuate in such a manner, but that alone would not be a
27 compelling reason to include them in the FAC.

28 *Id.*

29

30

31

32

33

1 **Q. HAS OG&E ESTABLISHED A SUFFICIENT BASIS FOR CHANGING**
2 **OCC PRECEDENT ON HOW THESE COSTS HAVE HISTORICALLY**
3 **BEEN RECOVERED?**

4 A. No, not in my opinion. Based on my experience, these costs are predictable, do
5 not vary significantly, and are relatively small. As a result, base rates are the
6 appropriate place to recover this type of expense.

7 **Q. DOES OG&E'S FORECAST OF THE AQCS CONSUMABLE EXPENSES**
8 **SUPPORT ITS ASSERTION THAT THESE COSTS ARE NOT STABLE?**

9 A. No. As stated on page 17 of the direct testimony of OG&E witness Rowlett, "the
10 Company estimates a total Company cost of approximately \$6.2 million annually
11 in both 2016 and 2017.

12 **Q. IS THE LEVEL OF TEST YEAR AQCS-RELATED EXPENSES A MAJOR**
13 **EXPENSE THAT SHOULD WARRANT CONSIDERATION FOR**
14 **INCLUSION IN THE FAC?**

15 A. No. Automatic rate adjustment clauses, such as the FAC, are typically reserved
16 for the recovery of major expenses that are volatile. I would not consider the test
17 year amount of AQCS expenses of \$243,279 as a major expense. Nor are ACQS
18 expenses fuel-related, as defined by Oklahoma law. *See* 17 O.S. § 250 et seq. By
19 comparison, the AQCS expenses, which are non-free expenses, are only
20 0.04003% of the fuel and purchased energy expenses currently recovered through
21 the FAC. I would also note that if the AQCS expenses are recovered through the
22 FAC, the resulting FAC factor or charge would only increase from \$0.026003 per
23 kWh to \$0.026013 per kWh. The bill impact for an average residential customer
24 would only be 1¢ per month.

25 **Q. WHAT IS YOUR RECOMMENDATION FOR THE RECOVERY OF**
26 **AQCS-RELATED COSTS?**

27 A. The AQCS costs should be recovered in base rates. Therefore, OG&E's proposal
28 for recovery in the FAC should be rejected. The adjusted test year amount of
29 AQCS-related costs of \$243,279 is the amount that should be included in the base
30 rate revenue requirement in this proceeding.

1 known with certainty how much OG&E would include into the regulatory asset if
2 the Commission approves it.

3 **Q. DISCUSS SOME OF THE PROBLEMS WITH OG&E'S PROPOSAL TO**
4 **SET UP A REGULATORY ASSET ACCOUNT FOR THE FUTURE ECP**
5 **FACILITIES?**

6 A. The future environmental compliance costs that OG&E seeks to include in the
7 regulatory asset are for the facilities, which are not expected to go into service
8 until May 2016 and March 2017. If the Commission approves OG&E's requested
9 recovery method, it would in effect eliminate or reduce the normal regulatory lag
10 for new facilities. There is no basis for treating the future ECP facilities any
11 differently than other future facilities since OG&E did not specifically seek pre-
12 approval for cost recovery of these ECP costs under 17.O.S §286(b).

13 **Q. WHAT OPTIONS DOES OG&E HAVE FOR THE RECOVERY OF ECP**
14 **COSTS?**

15 A. Donald R. Rowlett stated in his direct testimony, page 14, that if the Commission
16 disapproves the Company's request to use the FAC for crediting customers the
17 value of PTCs, then OG&E will file another rate case in mid-2016 to make sure
18 proper adjustments are done to the base rates. Per my recommendation above,
19 PTCs should continue to be used as a credit to reduce base rates. If the
20 Commission agrees, then the Company will file another rate case in which it can
21 seek cost recovery for the future ECPs through base rates. This result will
22 eliminate any claimed need for a regulatory asset.

23 **Q. ARE THERE ANY ADDITIONAL PROBLEMS WITH OG&E'S**
24 **PROPOSED REGULATORY ASSET FOR ECP-RELATED COSTS?**

25 A. Yes. Witness Ed Farrar, on behalf of the Oklahoma Attorney General's Office,
26 addresses these additional problems in his direct testimony.

27 **Q. DOES THIS CONCLUDE YOUR RESPONSIVE TESTIMONY ON**
28 **REVENUE REQUIREMENT ISSUES?**

29 A. Yes.

**LIST OF TESTIMONY, AFFIDAVITS, AND EXPERT REPORTS PRESENTED
IN REGULATORY AND COURT PROCEEDINGS BY
JAMES W. DANIEL**

DATE	REGULATORY AGENCY/COURT	DOCKET	UTILITY INVOLVED
1/1/1976	Federal Power Commission	ER76-530	Arizona Public Service Company
2/76	South Dakota Public Utility Commission	F-3055	Northwestern Public Service Company
5/79	Federal Energy Regulatory Commission	78-379; 380; 381; 382; 383	Indiana & Michigan Electric Company
11/80	New Mexico Public Service Commission	1627	Kit Carson Electric Cooperative (Direct Testimony)
6/81	Arizona Corporation Commission	9962-E-1032	Citizens Utilities Company
9/81	Federal Energy Regulatory Commission	ER81-179	Arizona Public Service Commission (Direct Testimony)
3/84	Texas Public Utility Commission	5640	Texas Utilities Electric Company
4/2/1984	Public Utility Commission of Texas	5560	Gulf States Utility Company (Direct Testimony)
7/3/84	Texas Public Utility Commission	5640	Texas Utilities Electric Company (Direct Testimony)
11/15/1984	Texas Public Utility Commission	5709	Texas Utilities Electric Company (Direct Testimony)
1/85	Federal Energy Regulatory Commission	ER84-568-000	Gulf States Utilities Company (Direct Testimony)
11/20/1985	Federal Energy Regulatory Commission	ER85-538-001	Gulf States Utilities Company (Direct Testimony)
1/7/86	Louisiana Public Service Commission	U-16510	Central Louisiana Electric Company (Direct Testimony)
3/10/86	Texas Public Utility Commission	6677	Texas Utilities Electric Company
3/14/86	Federal Energy Regulatory Commission	ER85-538-001	Gulf States Utilities Company Rebuttal and Surrebuttal Testimony)
6/20/88	Texas Public Utility Commission	8032	Lower Colorado River Authority (Direct Testimony)
7/15/88	Texas Public Utility Commission	8032	Lower Colorado River Authority (Supplemental Direct Testimony)

**LIST OF TESTIMONY, AFFIDAVITS, AND EXPERT REPORTS PRESENTED
IN REGULATORY AND COURT PROCEEDINGS BY
JAMES W. DANIEL**

DATE	REGULATORY AGENCY/COURT	DOCKET	UTILITY INVOLVED
3/7/90	Texas Public Utility Commission	9165	El Paso Electric Company (Direct Testimony)
4/12/90	Texas Public Utility Commission	9300	Texas Utilities Electric Company (Direct Testimony - Revenue Requirements Phase)
5/1/90	Texas Public Utility Commission	9300	Texas Utilities Electric Company (Direct Testimony - Phase II - Rate Design)
7/6/90	Texas Public Utility Commission	9300	Texas Utilities Electric Company (Supplemental Testimony - Revenue Requirements)
7/10/90	Texas Public Utility Commission	9427	Lower Colorado River Authority (Direct Testimony - Rate Design)
7/30/90	Texas Public Utility Commission	9427	Lower Colorado River Authority (Rebuttal Testimony - Rate Design)
8/23/90	Texas Public Utility Commission	9561	Central Power & Light Company (Direct Testimony - Rate Design)
1/11/91	Texas Public Utility Commission	9427	Lower Colorado River Authority (Rebuttal Testimony)
9/24/91	Texas Public Utility Commission	10404	Guadalupe Valley Electric Cooperative (Direct Testimony)
12/91	Rate Area 2&3 Nebraska Municipalities	N/A	Peoples Natural Gas Company
7/31/92	Texas Public Utility Commission	11266	Guadalupe-Blanco River Authority (Direct Testimony)
8/7/92	State Corporation Commission of Kansas	180,416-U	Peoples Natural Gas Company (Direct Testimony)
9/8/92	Texas Public Utility Commission	11266	Guadalupe-Blanco River Authority (Direct Testimony)
9/92	Texas Public Utility Commission	10894	Gulf States Utilities Company (Direct Testimony)
5/93	Texas Public Utility Commission	11735	Texas Utilities Electric Company (Rebuttal Testimony)
6/93	Texas Public Utility Commission	11892	Generic Proceeding Regarding Purchased Power (Direct Testimony)

**LIST OF TESTIMONY, AFFIDAVITS, AND EXPERT REPORTS PRESENTED
IN REGULATORY AND COURT PROCEEDINGS BY
JAMES W. DANIEL**

DATE	REGULATORY AGENCY/COURT	DOCKET	UTILITY INVOLVED
09/08/93	State Corporation Commission of Kansas	186,363-U	KN Energy (Direct Testimony)
09/94	State Corporation Commission of Kansas	190,362-U	Kansas Natural Pipeline and Kansas Natural Partnership (Direct Testimony)
10/17/94	Texas Public Utility Commission	12820	Central Power and Light Company (Direct Testimony)
11/15/1994	City of Houston	NA	Houston Lighting and Power Company (Direct Testimony)
11/15/1994	Texas Public Utility Commission	12065	Houston Lighting and Power Company (Direct Testimony - Revenue Requirements Phase)
12/12/1994	Texas Public Utility Commission	12820	Central Power & Light Company (Supplemental Testimony)
1/10/1995	Texas Public Utility Commission	12065	Houston Lighting & Power Company (Direct Testimony - Rate Design Phase)
5/23/95	Federal Energy Regulatory Commission	TX94-4-000	Texas Utilities Electric Company and Southwestern Electric Service (Affidavit)
8/7/95	Texas Public Utility Commission	13369	West Texas Utilities Company Rebuttal Testimony - Rate Design Phase)
10/31/95	Texas Public Utility Commission	14435	Southwestern Electric Power Company (Direct Testimony)
11/95	Rate Area 3 Nebraska Municipalities	N/A	Peoples Natural Gas Company (Municipal Report)
02/07/96	Federal Energy Regulatory Commission	TX96-2-000	City of College Station, Texas (Affidavit)
5/15/96	Texas Public Utility Commission	14965	Central Power & Light Company (Direct Testimony)
5/29/1996	Texas Public Utility Commission	14965	Central Power & Light Company (Rebuttal Testimony)
07/19/96	Texas Public Utility Commission	15766	City of Bryan, Texas (Direct Testimony)
8/29/1996	Texas Public Utility Commission	15296	City of Bryan, Texas (Direct Testimony)

**LIST OF TESTIMONY, AFFIDAVITS, AND EXPERT REPORTS PRESENTED
IN REGULATORY AND COURT PROCEEDINGS BY
JAMES W. DANIEL**

DATE	REGULATORY AGENCY/COURT	DOCKET	UTILITY INVOLVED
08/07/96	State of Illinois Commerce Commission	96-0245 & 96-0248	Commonwealth Edison Company (Direct Testimony)
09/06/96	Texas Public Utility Commission	15643	Central Power & Light Company and West Texas Utilities Company (Direct Testimony)
9/17/1996	Texas Public Utility Commission	15296	City of Bryan, Texas (Rebuttal Testimony)
09/18/96	Texas Public Utility Commission	15638	Texas Utilities Electric Company (Direct Testimony)
10/22/96	Texas Natural Resource Conservation Commission	96-0652-UCR	Longbranch Associates, L.P. (Direct Testimony)
08/05/97	Arkansas Public Service Commission	97-019-U	Arkansas Western Gas Company (Direct Testimony)
08/06/97	Texas Public Utility Commission	16705	Entergy Texas (Direct Testimony)
08/25/97	Texas Public Utility Commission	16705	Entergy Texas (Rebuttal Testimony - Rate Design Phase)
09/23/97	Arkansas Public Service Commission	97-019-U	Arkansas Western Gas Company Surrebuttal Testimony
09/30/97	Texas Public Utility Commission	16705	Entergy Texas (Direct Testimony - Competitive Issues Phase)
12/97	United States Tax Court	7685-96 and 4979-97	Lykes Energy, Inc. (Report)
12/97	Condemnation Court Appointed by the Supreme Court of Nebraska	13880	Peoples Natural Gas
12/1/1997	Condemnation Court Appointed by the Supreme Court of Nebraska	NA	Peoples Natural Gas Company (Report to City of Wahoo, Nebraska)
8/1/1998	Condemnation Court Appointed by the Supreme Court of Nebraska	101	Peoples Natural Gas (Report to City of Scribner, Nebraska)

**LIST OF TESTIMONY, AFFIDAVITS, AND EXPERT REPORTS PRESENTED
IN REGULATORY AND COURT PROCEEDINGS BY
JAMES W. DANIEL**

DATE	REGULATORY AGENCY/COURT	DOCKET	UTILITY INVOLVED
10/98	Federal Energy Regulatory Commission	EL-99-6-000	Entergy Gulf States, Inc. (Affidavit)
10/19/1998	Federal Energy Regulatory Commission	TX98-	Gulf States Utilities Company (Affidavit)
12/31/1998	Texas Public Utility Commission	20292	Sharyland Utilities, L.P. (Direct Testimony)
3/11/1999	Texas Public Utility Commission	20292	Sharyland Utilities, L.P. (Supplemental Testimony)
4/30/1999	Texas Public Utility Commission	20292	Sharyland Utilities, L.P. (Rebuttal Testimony)
7/16/1999	Texas Public Utility Commission	19265	Central and South West Corporation and American Electric Power Company, Inc. (Direct Testimony)
11/1/1999	Texas Public Utility Commission	21591	Sharyland Utilities, L.P. (Direct Testimony)
11/24/1999	Texas Public Utility Commission	21528	Central Power and Light Company (Direct Testimony)
1/27/2000	Texas Railroad Commission	8976	Texas Utilities Company Lone Star Pipeline (Direct Testimony)
3/31/2000	Texas Public Utility Commission	22348	Sharyland Utilities, L.P. (Direct Testimony)
08/2000	Texas Public Utility Commission	20624	Reliant Energy HL&P (Direct Testimony)
10/16/2000	Texas Public Utility Commission	22344	Generic Issues Associated with Unbundled Cost of Service Rate (Direct Testimony)
10/23/2000	Texas Public Utility Commission	21956	Reliant Energy, Inc. (Direct Testimony)
11/14/2000	Texas Public Utility Commission	22350	TXU Electric Company (Direct Testimony)

**LIST OF TESTIMONY, AFFIDAVITS, AND EXPERT REPORTS PRESENTED
IN REGULATORY AND COURT PROCEEDINGS BY
JAMES W. DANIEL**

DATE	REGULATORY AGENCY/COURT	DOCKET	UTILITY INVOLVED
11/17/2000	Texas Public Utility Commission	22352	Central Power and Light Company (Direct Testimony)
12/12/2000	Texas Public Utility Commission	22355	Reliant Energy HL&P (Direct - Final Phase) (Direct Testimony)
12/21/2000	Texas Public Utility Commission	22355	Reliant Energy HL&P (Direct Testimony - Rate Case Expense Phase)
12/29/2000	Texas Public Utility Commission	22355	Reliant Energy HL&P (Supplemental & Rebuttal Testimonies)
7/5/2001	Texas Public Utility Commission	23950	Reliant Energy (Direct Testimony)
9/6/2001	Texas Public Utility Commission	24239	Mutual Energy CPL, LP (Direct Testimony)
4/22/2002	State Corporation Commission of Kansas	02-WSRE-301-RTS	Western Resources, Inc. and Kansas Gas and Electric Company (Direct Testimony)
6/19/2002	Federal Energy Regulatory Commission	TX96-2-000	City of College Station, Texas (Direct Testimony)
8/5/2002	Oklahoma Corporation Commission	200100455	Oklahoma Gas and Electric Company (Responsive Testimony)
12/31/2002	Texas Public Utility Commission	26195	CenterPoint Energy Houston Electric, LLC (Direct Testimony)
4/24/2003	Texas Public Utility Commission	25089	Market Protocols for the Portions of Texas Within the Southeastern Reliability Council (Rebuttal Testimony)
6/9/2003	Texas Public Utility Commission	25089	Market Protocols for the Portions of Texas Within the Southeastern Reliability Council (Supplemental Direct Testimony)
7/11/2003	State Corporation Commission of Kansas	03-KGSG-602-RTS	Kansas Gas Service, a Division of ONEOK, Inc. (Direct Testimony)
8/11/2003	Texas Public Utility Commission	25089	Market Protocols for the Portions of Texas Within the Southeastern Reliability Council (Second Supplemental Direct Testimony)

**LIST OF TESTIMONY, AFFIDAVITS, AND EXPERT REPORTS PRESENTED
IN REGULATORY AND COURT PROCEEDINGS BY
JAMES W. DANIEL**

DATE	REGULATORY AGENCY/COURT	DOCKET	UTILITY INVOLVED
8/18/2003	State Corporation Commission of Kansas	03-KGSG-602-RTS	Kansas Gas Service, a Division of ONEOK, Inc. (Supplemental Testimony)
10/29/2003	Federal Energy Regulatory Commission	ER04-35-000	Entergy Services, Inc. (Affidavit)
11/5/2003	Texas Public Utility Commission	26195	CenterPoint Energy Houston Electric, LLC (Supplemental Direct Testimony)
2/9/2004	Texas Public Utility Commission	28840	AEP Texas Central Company (Direct Testimony)
6/1/2004	Texas Public Utility Commission	29526	CenterPoint Energy Houston Electric, LLC, Reliant Energy Retail Services, LLC, and Texas Genco, LP (Direct Testimony)
8/19/2004	Texas Public Utility Commission	28813	Cap Rock Energy Corporation (Affidavit)
8/30/2004	Texas Public Utility Commission	28813	Cap Rock Energy Corporation (Direct Testimony)
1/7/2005	Texas Public Utility Commission	30485	CenterPoint Energy Houston Electric, LLC (Direct Testimony)
3/16/2005	Texas Public Utility Commission	30706	CenterPoint Energy Houston Electric, LLC (Direct Testimony)
6/9/2005	Texas Public Utility Commission	29801	Southwestern Public Service Company (Direct Testimony)
9/2/2005	Texas Public Utility Commission	31056	AEP Texas Central Company and CPL Retail Energy, LP (Direct Testimony)
9/9/2005	State Corporation Commission of Kansas	05-WSEE-981-RTS	Westar Energy, Inc. and Kansas Gas and Electric Company (Direct Testimony)
9/29/2005	Georgia Public Service Commission	20298-U	Atmos Energy Corporation (Direct Testimony)
4/24/2006	Texas Public Utility Commission	32475	AEP Texas Central Company (Cross Answering Testimony)

**LIST OF TESTIMONY, AFFIDAVITS, AND EXPERT REPORTS PRESENTED
IN REGULATORY AND COURT PROCEEDINGS BY
JAMES W. DANIEL**

DATE	REGULATORY AGENCY/COURT	DOCKET	UTILITY INVOLVED
8/11/2006	Texas Public Utility Commission	32093	CenterPoint Energy Houston Electric, LLC (Direct Testimony)
8/23/2006	Texas Public Utility Commission	32795	Reallocation of Stranded Costs Pursuant to PURA §139.253(f) (Direct Testimony)
8/24/2006	Texas Public Utility Commission	32758	AEP Texas Central Company (Direct Testimony)
12/22/2006	Texas Public Utility Commission	32766	Southwestern Public Service Company (Direct Testimony)
3/13/2007	Texas Public Utility Commission	33309	AEP Texas Central Company (Direct Testimony)
3/19/2007	State Corporation Commission of Kansas	07-AQLG-431-RTS	Aquila Networks-KGO (Direct Testimony)
4/27/2007	Texas Public Utility Commission	33687	Entergy Gulf States, Inc. (Direct Testimony)
7/11/2007	Texas Public Utility Commission	33823	CenterPoint Energy Houston Electric, LLC (Direct Testimony)
7/13/2007	Texas Public Utility Commission	33687	East Texas Cooperatives (Supplemental Testimony)
1/11/2008	Texas Public Utility Commission	35219	Guadalupe Valley Electric Cooperative, Inc (Direct Testimony)
1/29/2008	Texas Public Utility Commission	35287	Sharyland Utilities, L.P. (Direct Testimony)
7/1/2008	Georgia Public Service Commission	27163	Atmos Energy Corporation (Direct Testimony)
9/16/2008	Texas Public Utility Commission	34442	JD Wind (Direct Testimony)
9/29/2008	State Corporation Commission of the State of Kansas	08-WSEE-1041-RTS	Westar Energy, Inc. and Kansas Gas and Electric Company (Direct Testimony)
10/13/2008	Texas Public Utility Commission	35763	Southwestern Public Services Company (Direct Testimony)

**LIST OF TESTIMONY, AFFIDAVITS, AND EXPERT REPORTS PRESENTED
IN REGULATORY AND COURT PROCEEDINGS BY
JAMES W. DANIEL**

DATE	REGULATORY AGENCY/COURT	DOCKET	UTILITY INVOLVED
11/26/2008	Texas Public Utility Commission	35717	Oncor Electric Delivery Company (Direct Testimony)
6/26/2009	State Corporation Commission of the State of Kansas	09-WSEE-641-GIE	Westar Energy, Inc. and Kansas Gas and Electric Company (Direct Testimony)
6/29/2009	Texas Public Utility Commission	36918	CenterPoint Energy Houston Electric, LLC (Direct Testimony)
9/30/2009	State Corporation Commission of the State of Kansas	09-WSEE-925-RTS	Westar Energy, Inc. and Kansas Gas and Electric Company (Direct Testimony)
7/10/2010	Pennsylvania Public Utility Commission	R-2010-2161575, et. al.	PECO Energy Company (Direct Testimony)
9/3/2010	Texas Public Utility Commission	38324	Oncor Electric Delivery Company, LLC (Direct Testimony)
9/10/2010	Texas Public Utility Commission	38339	CenterPoint Energy Houston Electric, LLC (Direct Testimony)
9/24/2010	Texas Public Utility Commission	38339	CenterPoint Energy Houston Electric, LLC (Cross-Rebuttal Testimony)
9/27/2010	Texas Public Utility Commission	38324	Oncor Electric Delivery Company, LLC (Cross-Rebuttal Testimony)
11/5/2010	Texas Public Utility Commission	38577	Modification of CREZ Transmission Plan (Direct Testimony)
2/4/2011	Texas Railroad Commission	GUD 10038	CenterPoint Energy Texas Gas (Direct Testimony)
3/1/2011	Texas Public Utility Commission	39070	Sharyland Utilities, L.P. (Direct Testimony)
10/19/2011	Texas Public Utility Commission	39856	Guadalupe Valley Electric Cooperative (Direct Testimony)
5/1/2012	Texas Public Utility Commission	40364	Sharyland Utilities, L.P. (Direct Testimony)

**LIST OF TESTIMONY, AFFIDAVITS, AND EXPERT REPORTS PRESENTED
IN REGULATORY AND COURT PROCEEDINGS BY
JAMES W. DANIEL**

DATE	REGULATORY AGENCY/COURT	DOCKET	UTILITY INVOLVED
5/15/2012	Delaware Public Service Commission	11-528	Delmarva Power & Light Company (Direct Testimony)
11/2/2012	Florida Public Service Commission	120015-EI	Florida Power & Light Company (Direct Testimony)
2/20/2013	Texas Public Utility Commission	40627	Westlake United Methodist Church (Cross-Rebuttal Testimony)
4/30/2013	Texas Public Utility Commission	41438	Sharyland Utilities, L.P. (Direct Testimony)
5/31/2013	Texas Public Utility Commission	41474	Sharyland Utilities, L.P. (Direct Testimony)
8/27/2013	Texas Public Utility Commission	41794	Sharyland Utilities, L.P. (Direct Testimony)
11/7/2013	Texas Public Utility Commission	41474	Sharyland Utilities, L.P. (Rebuttal Testimony)
1/2/2014	Texas Public Utility Commission	42133	Sharyland Utilities, L.P. (Direct Testimony)
1/9/2014	Michigan Public Service Commission	U-17437	DTE Electric Company (Direct Testimony)
5/19/2014	Public Service Commission of West Virginia	14-0344-E-GI	SWVA, Inc. (Direct Testimony)
6/17/2014	Texas Public Utility Commission	42087	The Hillwood Group (Direct Testimony)
7/23/2014	Texas Public Utility Commission	42699	Sharyland Utilities, L.P. (Direct Testimony)
8/6/2014	Virginia State Corporation Commission	2014-00026	Steel Dynamics, Inc. (Direct Testimony)
8/15/2014	Texas Public Utility Commission	42767	Sharyland Utilities, L.P. (Direct Testimony)
12/18/2014	Public Service Commission of West Virginia	14-1152-E-42T	SWVA, Inc. (Direct Testimony)

**LIST OF TESTIMONY, AFFIDAVITS, AND EXPERT REPORTS PRESENTED
IN REGULATORY AND COURT PROCEEDINGS BY
JAMES W. DANIEL**

DATE	REGULATORY AGENCY/COURT	DOCKET	UTILITY INVOLVED
1/23/2015	Texas Public Utility Commission	44361	Sharyland Utilities, L.P. (Direct Testimony)
2/10/2015	Texas Public Utility Commission	44438	Sharyland Utilities, L.P. (Direct Testimony)
4/8/2015	Texas Public Utility Commission	44620	Sharyland Utilities, L.P. (Direct Testimony)
5/13/2015	Regulatory Commission of Alaska	U-14-111	Municipal Light & Power, Municipality of Anchorage (Direct Testimony)
6/15/2015	Oregon Public Utility Commission	UE 294	Industrial Customers of Northwest Utilities (Direct Testimony)
9/8/2015	Texas Public Utility Commission	44620	Sharyland Utilities, L.P. (Rebuttal Testimony)
10/23/2015	Oklahoma Corporation Commission	201500208	Public Service Company of Oklahoma (Responsive Testimony)

OG&E
Production Tax Credits - Fed and OK
Test Year 6-30-15
 computed test year credits*

FED:

Credits generated 12 months ended Dec 2014	37,854,964
Remove: Credits recognized 1st 6 months, Jan-June 2014	<u>(12,630,979)</u>
Remainder = Credits recognized 2nd 6 months, July - Dec 2014	25,223,985
 Add: Credits recognized 1st 6 months, Jan-June 2015	 11,032,722
 Total Credits recognized 12 months ended June 2015	 <u><u>36,256,707</u></u>
	Sch J-1

OKLA:

	at 85%		net of Fed Ben
Credits generated 12 months ended Dec 2014	6,803,480	65%	4,422,262
Remove: Credits recognized 1st 6 months, Jan-June 2014	<u>(2,269,258)</u>	65%	<u>(1,475,018)</u>
Remainder = Credits recognized 2nd 6 months, July - Dec 2014	4,534,222		2,947,244
 Add: Credits recognized 1st 6 months, Jan-June 2015	 1,983,119	65%	 1,289,027
 Total Credits recognized 12 months ended June 2015	 <u><u>6,517,341</u></u>		 <u><u>4,236,272</u></u>
			Sch J-1

* The credits recognized for monthly Tax Provision purposes are based on FORECASTED annual production, which changes every month. Thus, these amounts cannot readily be agreed to the final 12-month actual production reports. Accordingly, the 12-month test year credits amounts recognized have been computed at a summary total level taking the difference in year-to-date credits amounts recognized as shown above.

Attorney General
Data Request AG-6
Cause No. PUD 201500273

6-15 Environmental Compliance Projects: For the period January 2012 through December 2015, with respect to page 15 of the December 18, 2015 Direct Testimony of Witness Rowlett, the company seeks recovery of: (1) low NO_x burners and Activated Carbon Injection (ACI) projects during the test year period, (2) air quality control systems (AQCS) consumable costs associated with these projects, and (3) additional low NO_x burners and ACI projects scheduled for 2016 and 2017. Please describe in substantive detail how much of these environmental compliance projects is required to comply with the minimum requirements of the Regional Haze Rule (RHR) and Mercury and Air Toxics Standards (MATS).

Response*: All of the items listed above are required to comply with the minimum requirements of the RHR and MATS. Low NO_x projects and ACI equipment are expected to have a final cost of about \$99.4 million and \$24.3 million respectively.

Response provided by:	<u>Jason Thenmadathil</u>
Response provided on:	<u>February 24, 2016</u>
Contact & Phone No:	<u>Sheri Richard 405-553-3747</u>

*By responding to these Data Requests, OG&E is not indicating that the provided information is relevant or material and OG&E is not waiving any objection as to relevance or materiality or confidentiality of the information or documents provided or the admissibility of such information or documents in this or in any other proceeding.

Attorney General
Data Request AG-8
Cause No. PUD 201500273

8-24 Environmental Upgrades: Please prepare and provide a chart, similar to Exhibit SLF-1 attached to the pre-filed Direct Testimony of Steven L. Fate in Cause No. PUD 201500208 (set out below), showing for each environmental compliance action requested to be recovered through the Revenue Requirement, Fuel Adjustment Clause, or through a Regulatory Asset, the following information: Unit, Compliance Provision, In-Service Dates, Driving Regulations (including applicable Federal or State Implementation Plans, or agreements), Regulatory Status, Investment Cost, and Rate Impact.

Response*:

Units	Compliance Provision	Date	Rules	Regulatory Status	Investment	Revenue Requirement
SO1	LNB/OFA	3/2014	RHR	Pending	\$11,526,312	See AG 6-18_Att
SO1	ACI	12/2015	MATS	Pending	\$4,832,434	See AG 6-18_Att See Note 2
SO2	LNB/OFA	6/2013	RHR	Pending	\$8,734,301	See AG 6-18_Att
SO2	ACI	12/2015	MATS	Pending	\$4,003,873	See AG 6-18_Att See Note 2
MK4	LNB/OFA	4/2015	RHR	Pending	\$7,249,307	See AG 6-18_Att
MK4	ACI	12/2015	MATS	Pending	\$2,814,851	See AG 6-18_Att See Note 2
MK5	LNB/OFA	12/2013	RHR	Pending	\$9,049,960	See AG 6-18_Att
MK5	ACI	12/2015	MATS	Pending	\$2,500,395	See AG 6-18_Att See Note 2
MK6	ACI	12/2015	MATS	Pending	\$4,270,648	See AG 6-18_Att See Note 2
SM1	LNB/OFA	5/2016	RHR	Pending	\$21,500,000	See Note 1
SM2	LNB/OFA	12/2015	RHR	Pending	\$15,053,497	See AG 6-18_Att
SM3	LNB/OFA	3/2017	RHR	Pending	\$20,400,000	See Note 1

Note 1: The Company seeks regulatory asset treatment of this investment to be recovered in a future proceeding. There is no rate impact for these investments in the current cause. Regulatory asset treatment includes recovery of depreciation and operating cost for those units.

Note 2: In addition, the Company seeks recovery of approximately \$6.2 million on an annual basis for AQCS costs for ACI through the FAC.

Response provided by: Donald Rowlett
Response provided on: February 29, 2016
Contact & Phone No: Sheri Richard 405-553-3747

*By responding to these Data Requests, OG&E is not indicating that the provided information is relevant or material and OG&E is not waiving any objection as to relevance or materiality or confidentiality of the information or documents provided or the admissibility of such information or documents in this or in any other proceeding.

*Cause No. PUD 201500273
Responsive Testimony of James W. Daniel
on Behalf of E. Scott Pruitt, Oklahoma Attorney General*

CERTIFICATE OF SERVICE

On this 21st day of March, 2016, a true and correct copy of the above and foregoing
Responsive Testimony of James W. Daniel on Behalf of E. Scott Pruitt, Oklahoma Attorney General,
was sent via electronic mail to the following interested parties:

Mr. Brandy L. Wreath
Director of the Public Utility Division
OKLAHOMA CORPORATION COMMISSION
Jim Thorpe Building
2101 North Lincoln Boulevard
Oklahoma City, Oklahoma 73105
b.wreath@occemail.com

Mr. William J. Bullard
Mr. Patrick D. Shore
Mr. Kimber L. Shoop
Mr. William L. Humes
OKLAHOMA GAS AND ELECTRIC COMPANY
P.O. Box 321
Oklahoma City, Oklahoma 73101
bullarwj@oge.com
shorepd@oge.com
shoopkl@oge.com
humeswl@oge.com
reginfo@oge.com

Mr. Thomas P. Schroedter
Ms. Pat Nixon
HALL, ESTILL, HARDWICK GABEL,
GOLDEN & NELSON, P.C.
320 South Boston Avenue, Suite 200
Tulsa, Oklahoma 74103
tschroedter@hallestill.com
pnixon@hallestill.com

Ms. Deborah R. Thompson
OK ENERGY FIRM, PLLC
P.O. Box 54632
Oklahoma City, Oklahoma 73154
dthompson@okenergyfirm.com

Ms. Natasha M. Scott
Ms. Judith L. Johnson
Deputy General Counsel
OKLAHOMA CORPORATION COMMISSION
Jim Thorpe Building
2101 North Lincoln Boulevard
Oklahoma City, Oklahoma 73105
n.scott@occemail.com
j.johnson2@occemail.com

Mr. Jack G. Clark, Jr.
CLARK, WOOD & PATTEN, P.C.
3545 Northwest 58th Street, Suite 400
Oklahoma City, Oklahoma 73112
cclark@cswp-law.com

Mr. Ronald E. Stakem
Ms. Julie Henry
CHEEK & FALCONE, PLLC
6301 Waterford Boulevard, Suite 320
Oklahoma City, Oklahoma 73118
rstakem@cheekfalcone.com
jhenry@cheekfalcone.com

Ms. Jennifer H. Castillo
HALL, ESTILL, HARDWICK GABEL,
GOLDEN & NELSON, P.C.
100 North Broadway Avenue, Suite 2900
Oklahoma City, Oklahoma 73102
jcastillo@hallestill.com

*Cause No. PUD 201500273
Responsive Testimony of James W. Daniel
on Behalf of E. Scott Pruitt, Oklahoma Attorney General*

Mr. Rick D. Chamberlain
BEHRENS, WHEELER & CHAMBERLAIN
6 Northeast 63rd Street, Suite 400
Oklahoma City, Oklahoma 73105
rchamberlain@okenergylaw.com

Ms. Cheryl A. Vaught
Mr. Scot A. Conner
VAUGHT & CONNER, PLLC
1900 Northwest Expressway, Suite 1300
Oklahoma City, Oklahoma 73118
cav@vcokc.com
sconner@vcokc.com

Mr. Marc Edwards
Mr. Jim Roth
Mr. Dominic D. Williams
PHILLIPS MURRAH P.C.
Corporate Tower, 13th Floor
101 North Robinson Avenue
Oklahoma City, Oklahoma 73102
medwards@phillipsmurrah.com
jarothe@phillipsmurrah.com
ddwilliams@phillipsmurrah.com

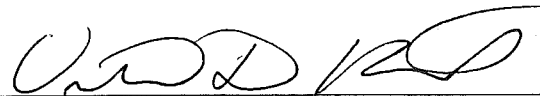
Ms. Jacquelyn L. Dill
DILL LAW FIRM, P.C.
3133 Northwest 63rd Street
Oklahoma City, Oklahoma 73116
jdill@dilllawfirm.com

Ms. Melodie Garneau
Mr. Douglas Holsted
P.O. Box 2432
Oklahoma City, Oklahoma 73101
yankeemel_60@hotmail.com
douglas@coxholstedepa.com

Mr. Jon Laasch
JACOBSON & LAASCH
212 East Second Street
Edmond, Oklahoma 73034
jonlaasch@yahoo.com

Mr. Lee W. Paden
LAW OFFICE OF LEE W. PADEN, PC
P.O. Box 52072
Tulsa, Oklahoma 74152-0072
lpaden@ionet.com

Mr. George Wright
Mr. Gregory M. Quinlan
CITIZEN POTAWATOMI NATION
1601 Gordon Cooper Drive
Shawnee, Oklahoma 74801
george.wright@potawatomi.org
gquinlan@potawatomi.org



VICTORIA D. KORRECT
Paralegal, Public Utilities Unit
OKLAHOMA ATTORNEY GENERAL