

BEFORE THE CORPORATION COMMISSION OF THE STATE 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 200800398



FILED
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CORPORATION COMMISSION
OF OKLAHOMA

RESPONSIVE TESTIMONY
OF

Javad S. Seyedoff, MBA

June 22, 2009

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I. Introduction

Q: Please state your name and business address.

A: My name is Javad S. Seyedoff. My business address is 2101 North Lincoln,
580 Jim Thorpe Building, Oklahoma City, Oklahoma, 73105.

Q: What is your occupation and who employs you?

A: I am a public utility regulatory analyst, employed by the Public Utility Division
(PUD) of the Oklahoma Corporation Commission ("OCC" or "Commission").

Q: What is your professional experience and educational background?

A: I received a bachelor of business administration degree with a major
concentration in industrial management from the College of Ghazali in
Ghazvin, Iran. I also received a master of business administration degree
with a major concentration in finance from Oklahoma City University. I have
more than twenty years of experience in both public and private accounting.
This experience includes work in the areas of accounting, auditing, cost
analysis, financial analysis, and preparation of various reports for internal and
external use for large corporations as well as for small businesses. My
experience at the Commission includes analysis of Federal Energy
Regulatory Commission ("FERC") filings by large utilities, participation in
utility rate case audits, monthly fuel filings and annual fuel adjustment clause
audits. I have attended professional meetings and training programs offered

1 at the Oklahoma Corporation Commission by various utilities and the
2 Commission. My curriculum vitae is attached as Exhibit JS-1.

3 I have worked as a regulatory analyst in PUD since February of 2005. I am
4 under the direct supervision of Bob Thompson, certified public accountant
5 manager of accounting and financial analysis, and Brandy Wreath, chief of
6 energy and water.

7
8 **Q: Have you previously testified before this Commission?**

9 A: Yes, in Cause Nos. PUD 200800256 (Corral Creek Water), PUD 200800144
10 (Public Service Company of Oklahoma general rate change case), PUD
11 200800098 (Lake Region Electric Development, Inc.), PUD 200700367
12 (Review and monitor application of the fuel, purchased power and purchased
13 gas adjustment clauses of certain public utilities for the calendar year 2006),
14 PUD 200600285 (Public Service Company of Oklahoma general rate change
15 case), and PUD 200600379 (Arkansas Oklahoma Gas Corporation general
16 rate change case).

17
18 **Q: Did the Commission accept your Credentials?**

19 A: Yes.

II. Purpose of Testimony

Q: What is the purpose of your testimony in the current Cause?

A: The purpose of my testimony is to provide the results of Staff's review of certain assigned areas and the resulting recommendations for the Oklahoma Gas and Electric Company ("OG&E").

Q: What were the areas assigned to you in the current Cause No. PUD 200800398?

A: I reviewed portions of the cost of service expenses related to OG&E, within OCC's jurisdiction. I participated in the monitoring of the minimum filing requirements on schedules H, H-1, H-2, H-3, H-11, H-12, and H-16 through H-22, in this cause. Specifically, I followed up on data requests issued by Staff and others parties in my assigned areas. I reviewed lease/rent, insurance, self-insurance, injuries and damages, and Southwest Power Pool ("SPP") expenses and revenues. Additionally, I reviewed corporate expenses/overheads and allocations, business process improvement ("BPI"), operation and maintenance ("O&M") removal, and removal of the 2007 storm amortization.

III. Executive Summary

Lease/rent expense, Staff recommends no adjustment to lease/rent expenses for the test year at this time. Staff believes that the lease and rent expenses are representative of the present lease and rent arrangements.

1 Staff reviewed trends for all lease and rent files. Staff reviewed the
2 Company's sample information work papers provided for rent-others, storm
3 charge balances, and the Centennial Wind Farm lease payments. Staff also
4 looked at the expense levels for each account by category.

5 **Insurance expense.** The Company made pro forma adjustment to test year-
6 end to reflect reduction in the insurance premiums in the test year and six
7 months post test year. Staff reviewed the general ledger balances and
8 payment documents and is in agreement with OG&E's action to reduce
9 insurance expenses level by amount of \$523,945 in OG&E's W/P H-2-15.
10 Staff proposes no adjustment to the test year-end total included in cost of
11 service for the above.

12 **Self-insurance expense.** Staff reviewed the general ledger balances of self-
13 insurance for both dental and medical expenses, to determine proper level of
14 self-insurance. I also reviewed the six-month post test year expenses. Staff
15 also reviewed randomly selected documents for total and group items of self-
16 insurance looking for documents and items that are not necessary in
17 providing utility service to the customers. Staff proposes no adjustment to the
18 test year-end total included in cost of service because OG&E's test year-end
19 totals reflect a normal level in Staff's opinion.

20 **Injuries and damages expense.** Staff reviewed documents and entries for
21 injuries and damages. Staff reviewed balances and test-checked invoices
22 looking for amounts and duplications, and verified the totals. OG&E provided

1 its procedures in handling claims as requested by the Staff. Staff proposes
2 no adjustment to injuries and damages expense.

3 **Southwest Power Pool revenues and expenses.** Staff reviewed
4 Company's documents and response to Staff's data request No. PUD-JS-05
5 and additional information provided by the Company to data requests from
6 other parties. The Company reassessed schedule W/P H-2-24 because of its
7 purchase of a WestStar substation and subsequent verification through
8 operator report by the OG&E accountant. Staff recommends the Company's
9 proposed reassessment, an adjustment of \$285,391 to increase Company's
10 test year total to \$3,146,980.

11 **Corporate expenses/overheads and allocations.** Staff reviewed the
12 allocation percentages used by the holding company in allocating certain
13 indirect costs among OG&E and other subsidiaries. Corporate allocation
14 methodology is used by the parent company in this type of allocation, when
15 direct and specific relationship cannot be established, are immaterial, and
16 cannot be linked to a subsidiary company. OG&E used the Commission
17 approved allocation methodologies in previous OG&E Cause No. PUD
18 200500151, Order 516261, page 99. In that order, the Commission said
19 OG&E should be consistent in using the same components of the Distrigas
20 allocation methodology every year. Staff believes that the Company is
21 moving toward a more direct allocation methodology of these expenses.

22 **BPI O&M removal.** Staff reviewed all the supporting documents provided by
23 OG&E to establish the actual total amount for BPI cost. Staff recommends an

1 adjustment to decrease the Company's expense level for BPI as suggested
2 by the Company pro forma adjustment by \$209,601 to the test year-end total
3 in W/P H-2-22 of \$1,425,873.

4 **Removal of 2007 storm amortization.** OG&E made an adjustment to
5 remove 2007 storm amortization. Staff reviewed Company's response
6 provided to Staff's data request and verified test year-end balances. Staff
7 recommends Company's pro forma adjustments for removal of 2007 storm
8 amortization in OG&E W/P-H-2-23 in the amount of \$409,333, because these
9 expenses are collected through a Commission-approved rider and should not
10 be included in the cost of service.

11 **Efficiency of OG&E in managing O&M expenses.** Staff reviewed an
12 efficiency study of OG&E's O&M expenses as a vertically integrated electric
13 utility ("VIEU") done by Pacific Economics Group Research, LLC ("PEG").
14 This study by Mr. Mark Newton Lowry ranks OG&E as one of the top
15 companies in the PEG study under both techniques used; a benchmarking
16 methodology economic model, and a peer group cost analysis. In general,
17 Staff agrees that OG&E's overall operations are efficient.

18 19 **IV. Analysis**

20 **Lease/Rent Expense**

21 **Q: Please explain the lease and rent expenses.**

22 **A:** Staff's review included all rental property owned, used, occupied or operated
23 by OG&E and which are necessary in functions of the utility operation. Staff

1 reviewed monthly balances of lease and rent expense totals for test year,
2 prior to test year and a six-month post test year by accounts and categories.
3 Staff reviewed monthly balances of both rent and lease by account and by
4 categories for pole rent, regulated and unregulated; agricultural pole leases;
5 temporary leases; pole rent expense regulated; wind lease expense; and
6 payments to determine if test year levels are normal. Staff reviewed sample
7 information of rent-others, storm charge balances, Centennial Wind Farm
8 lease payments, and other general entries.

9
10 **Q: Mr. Seyedoff do you have any adjustments to Lease /Rent expense?**

11 A: Staff proposes no adjustment to lease/rent expenses. Staff believes that
12 current expenses are representative of ongoing lease and rent expenses, and
13 reflect a proper level and differences if any are immaterial at this time.

14
15 **Insurance Expense (Property and Liability)**

16 **Q: What recommendations do you have regarding insurance expenses?**

17 A: The Company made an adjustment to reduce insurance expenses for
18 property and liability by \$523,495 to the test year-end in order to reflect the
19 reduction in the estimated premiums for year 2009. Staff reviewed the
20 documents and responses to data requests. OG&E books both its property
21 premiums, FERC Account 924, and liability premiums, FERC 925, under
22 insurance expenses. The Company adjustment was for both accounts.
23 OG&E does not have separate general ledger accounts for excess workers'

1 compensation insurance, excess liability insurance or fiduciary liability
2 insurance. Staff reviewed and analyzed the premiums for test year-end and
3 prior to the test year and six months post test year. Staff also compared the
4 actual insurance expense total to the Company's estimated total.

5
6 **Q: Is there any other adjustment necessary in addition to company's**
7 **adjustment ?**

8 A: No. Staff concluded that the premium reduction in the amount of \$523,945 in
9 schedule W/P H-2-15, prepared by the Company, is necessary to reflect the
10 ongoing proper level. Staff proposes no adjustment to these expenses and
11 agrees with the Company's pro forma adjustment to test year-end total
12 included in cost of service.

13
14 **Self- Insurance Expense**

15 **Q: What recommendations do you have regarding these expenses?**

16 A: Staff reviewed the documents and looked for items not necessary in providing
17 utility service to the customers. Staff proposes no adjustment to the test-year
18 end total included in cost of service. Self-insurance consists of two benefit
19 plans, accounts 685019 (dental) and 685017 (medical). Participants are
20 insured fully in the medical plan and partially in the dental plan. In 2007,
21 these expenses were allocated from the holding company but expensed
22 directly in year 2008.

Q: Please explain some of the elements in Staff's review of the self-insurance.

A: Staff reviewed the self-insurance level for both dental and medical activities for 2006, 2007, and 2008 test year and post test year, and the 13-month average to check fluctuations. Usually, the trend of the test year-end balance or the 13-month average, with the application of a six-month post test year balance, is used in determining the proper level. Based on the known and measurable six-month post test year data provided by OG&E, Staff computed the 13-month average balance.

Q: What has Staff determined to be the appropriate level of self-insurance?

A: Based upon Staff's review of self-insurance expense, no adjustment is necessary and current levels of medical and dental expenses are representative of normal level.

Injuries and Damages Expense

Q: Would you please summarize your review of the injuries and damages expenses?

A: Staff's recommendation is based on a review of the documents provided by the Company. Usually this account includes insurance cost or reserve accruals for protection of the Company against claims filed by employees, losses not covered by insurance companies, and settlements. Staff requested and reviewed samples in excess of \$25,000 for items included in

1 the test year-end and post test year-end, looking for items that are unusual,
2 not continuing, and not related to Company's operation in the State of
3 Oklahoma. Also Staff compared historical expense amounts of the past two
4 fiscal years and found them to be reasonable. OG&E provided copies of
5 written procedures for handling claims, as requested by the Staff. Staff
6 concludes that injuries and damages expense level are reasonable and
7 normal. Staff has no adjustment at this time.

8
9 **Southwest Power Pool Revenues and Expenses**

10 **Q: Briefly describe SPP organization?**

11 A: The best way to describe the SPP is through this quotation from the
12 organization's website:

13
14 SPP is a Regional Transmission Organization, mandated by the
15 Federal Energy Regulatory Commission ("FERC") to ensure
16 reliable supplies of power, adequate transmission infrastructure,
17 and competitive wholesale prices of electricity. As a North
18 American Electric Reliability Corporation Regional Entity, SPP
19 oversees compliance enforcement and reliability standards
20 development. SPP has members in nine states. See SPP
21 website at www.spp.org.
22

23 SPP is found in Arkansas, Kansas, Louisiana, Missouri, Nebraska, New
24 Mexico, Oklahoma, Texas, and Mississippi. Regional Transmission
25 Organizations ("RTO's") do not own the transmission grid in their areas, they
26 simply monitor the grid. SPP is based in Little Rock, Arkansas. SPP's
27 members consist of 12 investor-owned utilities, 11 generation and

transmission cooperatives, 11 power marketers, nine municipal systems, five independent power producers, four state authorities, and two independent transmission companies.

Q: What adjustment did the Staff recommend for SPP revenues and expenses?

A: On May 21, 2009, I met with Mr. Don Rowlett, of OG&E, concerning SPP expenses and revenues for the test year. He explained the basis for SPP's revenue-neutral operation. Staff reviewed data request responses to PUD-JS-5 as well as data requests issued by other parties. Staff asked questions regarding the WP H-2-24 calculations to verify any overstatement or understatement in Company's pro forma adjustment.

Q: Why is Staff recommending adjustment H-9 to SPP expenses and revenues?

A: The Company reassessed its SPP expenses after filing its application. The Company reassessment arose from the purchase of a WestStar substation which is now owned by OG&E and corrections in test year balances reported earlier by the operator at the beginning after revisions following OG&E's accountant's report.

SPP (test year-end) estimated	\$ 2,861,589
Adjusted SPP total	<u>\$3,146,980</u>
Staff Adjustment H-9 (test year-end)	\$285,391

Staff recommends an increase in the amount of \$285,391 as a result of the reassessment by the Company. This adjustment is necessary to properly reflect the level of \$3,146,980 for SPP for the purposes for the test year-end.

Corporate Expenses/Overheads and Allocations

Q: Did the Company apply corporate allocation based on the Commission's previous rate case order?

A: Corporate overhead allocation methodologies are percentages used by the holding company to allocate costs to subsidiaries based on uses and benefits from the services they provide. The objective of Distrigas methodology is divide costs between the parent and subsidiary when a direct relationship cannot be established between a specific cost and either the subsidiary or parent. OG&E uses the "Enterprise Services Allocation Process."

According to OGE Enterprise Services Cost Allocation Manual 2008, page 1:

The purpose of the Enterprise Services allocation process is to distribute corporate overhead costs to the various business units. There are several methods applied including: Distrigas, Statistical Key Figures ("SKF's"), Square Footage, Agreed upon Percentages.

Staff met with Mr. Rowlett on April 29, 2009 about the Company's allocations. OG&E is utilizing a step-by-step methodology; costs are directly related to a specific business unit assigned to that unit. For costs benefits shared by more than one unit, costs are shared based on the benefits they

1 receive. Generally speaking, costs are allocated among all units based on
2 occupancy, head count, usage, and the Distringas methodology.

3 In its Order 516261, the Commission states on page 99, "The Commission
4 finds that the continued and consistent use of the Distringas formula to allocate
5 corporate overhead costs to OG&E serves to minimize distortion and
6 fluctuations in the allocation of cost." On page 99 the Commission also
7 states "The Distringas formula is a generally accepted method for allocating
8 corporate support service and the three factors used for this purpose, gross
9 plant, net revenues and payroll, represent a cost-causation relationship for
10 the corporate support service incurred."

11 The factors are calculated separately; then a simple average is applied using
12 percentages. The basic components of the Distringas formula are equally
13 weighted, meaning a simple average of the three factors gross plant, net
14 income, and labor.

15 Staff requested and reviewed corporate allocation documents and Distringas
16 percentages from 2004 to 2008 plus reconciliation of 2008 and account
17 balance examples for 2009 provided by the Company.

18
19 **BPI, O&M Removal**

20 **Q: What is Staff's recommendation in regards to BPI expenses?**

21 A: OG&E removed \$1,425,873 from the test-year end period. Staff proposes an
22 additional adjustment of \$209,601 to reduce the test year-end pro forma for
23 BPI removal expenses. The Company provided Staff with a copy of all the

1 documents related to BPI including a description of programs, objectives, and
2 how this program was applied at the top management by the holding
3 company.

4 **Q: Mr. Seyedoff would you please briefly explain the objectives of BPI**
5 **project?**

6 **A:** Based on documents provided by the OG&E, during the test year, the Holding
7 Company used outside services to improve some of the business processes.
8 The BPI project was initiated in April 2008 and clearly structured to ultimately
9 result in promoting accuracy, eliminate redundancies, and increase long-term
10 cost savings through better quality, reliability, and productivity. Projects were
11 completed in area of human resources and operations support. BPI project
12 funding is removed from the test year end by the Company in its filings
13 because these costs will not recur. Staff is in agreement with Company's
14 removal. Ratepayers are not responsible for non-recurring, extraordinary
15 costs used by the Holding Company for projects such as BPI. At first, the
16 Company inadvertently provided some documents without applicable
17 allocation percentage for OG&E in W/P H-2-22; however, all supporting
18 documents and appropriate allocation percentages for OG&E's portion were
19 provided later in correspondence with Staff. Staff used these later documents
20 in its review.

1	BPI Expenses Level (test year-end)	\$1,425,873.00
2		
3	BPI Expense (Total Holding Company)	1,624,728.41
4	Distrigas % (OG&E calculation)	74.86%
5	BPI Level (Staff Recommended)	<u>\$1,216,271.69</u>
6	BPI Expenses (Staff Adjustment H-10)	\$209,601.33
7		

8 This adjustment is necessary to properly reflect the BPI level of expenses
9 applicable to OG&E for test year-end expense balance amount.
10

11 **Removal of 2007 Storm Amortization**

12 **Q: Did the Company exclude the 2007 storm amortization as stated on W/P**
13 **H-2-23 in their Application?**

14 **A:** Yes. OG&E removed \$409,333 in amortization costs from the cost of the
15 service for transmission and distribution expenses because of the Company's
16 recovery through the Commission-approved storm rider in WP H-2-23. The
17 storm recovery rider was approved in consolidated Cause No. PUD-
18 200700447 and PUD 200800215, Order No. 558445. Removal of
19 amortization of the 2007 Storm expenses is appropriate, since recovery is
20 through an approved rider. Staff reviewed Company responses to data
21 request No. PUD-JS-06 concerning removal of 2007 storm amortization.
22 Staff also traced the Company's balances and monitored FERC reports to
23 make sure of the removal. Staff recommends OG&E pro forma adjustments

1 for removal of 2007 storm damages in the amount of \$409,333. This
2 recommendation is reasonable and these expenses should not be included in
3 the cost of service in the test year-end total.

4
5 **Efficiency of OG&E in Managing O&M Expenses**

6 Staff reviewed OG&E efficiency study on its O&M expenses as a VIEU done
7 by Pacific Economics Group Research, LLC. The study used two well-known
8 benchmarking methodological economic models which indicate that OG&E is
9 the exception in managing its O&M expenses. The economic model was
10 based on a sample from 38 vertically integrated electric utilities, including
11 OG&E. In this model, OG&E's O&M expenses were about 30% below
12 average, and ranked third among the 37 remaining utilities. Under the
13 peer group cost analysis, OG&E'S unit cost index was 23% below the
14 average among SPP members. OG&E and two former members of SPP
15 were included in the study. Unit cost is the ratio of a cost index to an output
16 index. OG&E tied as best –performer. Base rate O&M expenses used in
17 this study were defined in The Direct Testimony of Mark Newton Lowry,
18 Pacific Economics Group Research, LLC. Report, on page14: "The applicable
19 base rate O&M expenses were defined as total O&M expenses less
20 expenses for generation fuels, purchased power, employee pension and
21 benefits, load dispatching, transmission services and others, and regional
22 market management." Mr. Lowry continues by stating on page 4, "These
23 expenses were excluded from the study because they are characterically

1 volatile, and/or are significantly subject to external influences and as such are
2 substantially beyond the Company's control."

3 Staff reviewed the testimony of Mark Newton Lowry, asked for his work
4 papers in order to verify the information used in this study and followed-up
5 with a conference call. Staff is in agreement that OG&E is a very cost-
6 conscious company in its O&M expenses as compared to other utilities in this
7 study.

9 V. Conclusion

10 **Q: What is your overall recommendation regarding your assigned areas of**
11 **review?**

12 **A:** Based on the overall evaluation, Staff reviewed, verified, and checked the
13 companies' filing information and recommended adjustments. Staff
14 recommends an increase in amount of \$285,391 as a result of the
15 reassessment by the Company in schedule W/P H-2-24. Staff also
16 recommends an adjustment of \$209,601.33 to the Company's W/P H-2-22 to
17 properly reflect the BPI level of expenses applicable to OG&E for test year-
18 end expense balance amount.

1 I state under penalty of perjury under the laws of Oklahoma that the foregoing is true
2 and correct.

3

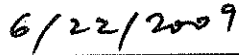
4

A handwritten signature in black ink, appearing to read "J. Seyedoff", is written over a horizontal line.

5

(Signature)

6

A handwritten date "6/22/2009" is written in black ink over a horizontal line.

7

(Date and Place)

**Javad S. Seyedoff****2009 Curriculum Vitae****Contact**

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580 Jim Thorpe Building

P.O. Box 52000

Oklahoma City, OK 73152

Education

Ghazali College, Ghazvin, IRAN

1972 – 1976

- B.A., Business Administration
(Industrial Management)

Oklahoma City University, Oklahoma City, Oklahoma, USA

1977 – 1978

- M.B.A., Business Administration
(Finance)

Work

Oklahoma Corporation Commission

2005-Present

Experience**Public Utility Auditor**

- Analyst and expert witness on the PUD Cause: OG&E Rate Case 200800398, pending
- Analyst and expert witness on the PUD Cause: 200800302 (Annual Fuel Audit), pending
- Analyst and expert witness on the PUD Cause: 200800300 (Annual Fuel Audit), pending
- Analyst and expert witness on the following PUD Causes: 200800256,
- Analyst and expert witness on the following PUD Causes: PSO Rate Case 200800144, Lake Region Electric Development Corporation, Inc 200800098, Annual Fuel Audit 200700367, AOG Rate Case 200600379, PSO Rate Case 200600285,
- Actively participated in the following PUD Causes: 200800242, 200700465, 200600062, and 200500425, 200500151, 200400610, and many more.
- Monthly review of PGA, PPA, and FCA analysis for small gas, electric cooperatives, and major utilities.
- Annual Fuel review of electric cooperatives and gas companies for 2006.
- Responsible for FERC Form financial trend analysis for large utilities.
- Responsible for AFA & EAR departments cause activity report.
- Prepared written testimony, performed analysis, conducted survey, and participated in major utility rate cases.

Oklahoma County
(District One)

2002 – 2004

Business Manager

- Recommendation, implementation of financial practices, policies and procedures, and protocols for the Highway District.
- Reports which summarize and forecast Highway District business activity and financial positions in areas of income and expenses based on past present and expected information.
- Assist in preparation of budget, changes, and transfers for approval by the Oklahoma County Budget Board.
- Conduct cost analysis of all projects, and provide written reports of such to management personnel.
- Independent judgment to oversee office procedures, workflow and improve efficiency of the operation.
- Assist in establishment and follow procedures for systematic retention, protection, retrieval, transfer, and disposal of records
- Overseeing procurement, requisition, encumbrance of funds, and purchase orders.
- Supervise the monitoring and tracking of fixed asset, inventory balances, consumables and related reports.
- Produce monthly payroll purchase orders by the information provided by superintendent and commissioner.



Javad S. Seyedoff

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- Gathered, studied and analyzed data for executive action including cost reduction.
- As Human Resources Representative Responsible for leave balances, and benefit information.

Dale Rogers Training Program (Tinker Air Force Base Project)

1996 – 2002

Accountant

- Prepared of various analyses of the fiscal budget and special projects
- Prepares proposed budgets for equipment, supplies, and administrative base equipment and vehicle, maintenance based on past usage. The accountant is responsible for accurate tracking (item-by-item) in order to prepare these budgets.
- Processed, collated, and prepared monthly reconciliation analysis reports, communicated the discrepancies to Defense Supply Center (DOD).
- Report required daily and monthly activities and various analyses to Service Officer.
- Reported daily analysis of cash flow components to Defense Accounting Office and Services Officer.
- Responsible for purchasing all equipment and supplies authorized for use by the Dale Rogers/Tinker Work Project by following written internal procedures.
- Responsible for control of all computer equipment owned by the government or by Dale Rogers/ Tinker Work project to include training, maintenance and trouble shooting problem areas, coordinate problems on SIMS equipment with government officials.
- Personnel assistant and administrative duties.

The City of Oklahoma City (Lake Hefner Water Treatment Plant)

1995 – 1996

Administrative Aide:

- Analysis of Power Logic configuration, identification, distribution and locations of power sources.
- Trend analysis of possible savings during the peak.
- Comparison of efficiency in two loops, possible sources of deficiencies.

C.R. Anthony Company and Anthony Trust

1983 – 1995

Staff Accountant (Corporate Office)

- Primary responsible using profit and loss statements for financial analysis reports, preparing comparative financial analysis report (gross, controllable and income) in comparison to previous periods.
- Prepared analysis reports relating to payroll, demographical, and utilities.
- Responsible for checking trail balance, general ledger and purchase, expense and transaction journals.
- Assigned five year comparative store project which included moving expense, lease project, advertising analysis, capital expenditure projections, and expense process and procedures.

Internal Auditor (accounts payable, Corporate Office)

- Primary responsible for internal auditing of all 218 affiliated store invoices, communicated findings and discrepancies with merchandising departments and vendors.
- Saved company approximately \$150,000.00 annually, from purchase orders, invoices, prices, terms, freight, backorders, and coding.

Mailroom Supervisor (Corporate Office)

- Ranked as top employee for overall efficiency expediency in supervision and operation.
- Won first place in a Cost Cutting contest for documented and detailed suggestion



Javad S. Seyedoff

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regarding possible savings.

- Accurately sorted incoming, collated outgoing mail for delivery to 218 affiliated stores, our in house merchandising departments, and vendors in a very timely manner.
- Performed various services as requested which included overseeing maintenance, security, operations, and traveling.

Professional Licenses and Associations

- English Language center, Oklahoma City University, 07/1976-12/1976
- Dale Carnegie Personal Development Course, C. R. Anthony Company, 07/1984
- Dun and Bradstreet Software, C. R. Anthony Company, 07/1991
- Introduction to Internet, Moore-Norman Vo-Tech., 10/1995
- Purchasing, Oklahoma County, 08/2003
- Cash Flow Management, 11/2003
- Practical Regulatory Training "The Basics", 10/2008

Professional Training

- Attended many necessary and required hearings to gain an understanding of rate making process
- AFA and EAR department audit activities
- Expert Witness Training Program, Oklahoma Corporation commission, Public Utility Division July 27 through 30, 2007.
- FERC Accounting, Oklahoma Corporation Commission, Public Utility Division April 07 through 10, 2008 by Jerry McKenzie.
- Attended the 53 rd annual meeting of the Mid-America Regulatory Conference (MARC) June 14 through 18, 2008 on Electric Generation Alternatives, Designing, Planning and paying for Electric Infrastructure, Identifying and Mitigating Risks for Energy and water Utilities.
- Attended the 2008 Practical Regulatory Training of New Mexico State University Center for Public Utilities on October 12 through 17, 2008.
- The Essential of Energy Risk Management (hedging), Oklahoma Corporation Commission, Public Utility Division November 3 rd and 4th, 2008 by Venitta Ferguson.

CERTIFICATE OF SERVICE

I, the undersigned, do hereby certify that on the 22nd day of June, 2009, a true and correct copy of the above and foregoing was deposited, with postage prepaid thereon, in the U.S. Mail to:

William L. Humes
Elizabeth Ryan
Office of Attorney General
313 NE 21st Street
Oklahoma City, OK 73105

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Kimber L. Shoop
Patrick D. Shore
OG&E
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Christopher W. Flynn
Laura M. Earl
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Thomas P. Schroedter
James D. Satrom
Hall Estill Hardwick Gable Golden & Nelson
320 S. Boston, Suite 400
Tulsa, OK 74103

J. Fred Gist
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