

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
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CORPORATION COMMISSION
OF OKLAHOMA



RESPONSIVE TESTIMONY OF

HUNTER HOGAN

MARCH 21, 2016

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INTRODUCTION

1 **Q: Please state your name and your business address.**

2 **A:** My name is Hunter Hogan. My business address is the Jim Thorpe Office Building,
3 Room 580, 2101 North Lincoln Boulevard, Oklahoma City, Oklahoma 73105.

4 **Q: Please state briefly your educational and professional background.**

5 **A:** I received a Bachelor of Business Administration in Energy Management from the
6 University of Oklahoma in December 2014. My curriculum included classes in business,
7 law, petroleum engineering, geology, and meteorology. My professional experience
8 includes previous positions as a leasing agent as well as a title curative agent for Land
9 Services, Inc. For a complete list of my work history and educational background, please
10 see my attached *Curriculum Vitae* (HH-1).

11 **Q: What is your occupation and who employs you?**

12 **A:** I am a Public Utility Regulatory Analyst for the Public Utility Division (“PUD”) of the
13 Oklahoma Corporation Commission (“OCC” or “Commission”).

14 **Q: How long have you been so employed?**

15 **A:** I have been employed with the Commission since May 2015.

1 **Q: What are your duties and responsibilities with the PUD?**

2 **A:** My duties and responsibilities include research and performing comparative analyses of
3 public utility issues by analyzing utility applications, reports, and financial records in
4 order to make accurate recommendations to the Commission.

5 **Q: Have you previously testified before this Commission and were your qualifications**
6 **accepted?**

7 **A:** No, I have not testified before the Commission. Therefore, my qualifications have not
8 been accepted.

9 **PURPOSE**

10 **Q: What is the purpose of your testimony in the application of Oklahoma Gas and**
11 **Electric Company (“OG&E” or the “Company”) in Cause No. PUD 201500273**

12 **A:** The purpose of my testimony is to present PUD’s recommendations and analysis for the
13 following areas:

- 14
- Materials, Supplies, and Fuel Inventories
 - Prepayments Balance
 - Customer Deposits and Advances for Construction Balances
 - Policy on Refunding Customer Deposits
 - Interest on Customer Deposits
 - Tax Collections Payable and Deferred Credits Balance
 - Miscellaneous Deferred Debits Balances
 - Operating Reserves and Accrued Liabilities
 - Reestablish Special Contracts Schedule
 - Affiliate/Subsidiary Transactions and Corporate Allocations
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EXECUTIVE SUMMARY

1 In response to the Application filed by OG&E for the assigned areas, PUD recommends the
2 following adjustments.

3 **For Materials, Supplies, and Fuel Inventories:** PUD proposes PUD adjustment #3 to
4 decrease the materials and supplies account by \$872,170. PUD also proposes PUD
5 adjustment #5 of \$19,673,909 to increase the fuel inventories balance.

6 **For Prepayments:** PUD proposes PUD adjustment #8 to increase the prepayments balance
7 by \$87,331.

8 **For Customer Deposits and Customer Advances for Construction (“CAC”):** PUD
9 proposes adjustment #6 to increase the customer deposits and CAC balance by \$1,246,132.

10 **For Interest on Customer Deposits:** PUD proposes PUD adjustment #3 of \$18,205 to
11 increase to the interest on customer deposits balance.

12 **For Tax Collections Payable, Deferred Credits Balances, and Miscellaneous Deferred**
13 **Debits Balances:** PUD does not propose an adjustment to tax collections payable, deferred
14 credits balances, and miscellaneous deferred debits balances.

15 **For Operating Reserves and Accrued Liabilities:** PUD does not propose an adjustment to
16 operating reserves and accrued liabilities balances.

1 **To Reestablish Special Contracts:** PUD does not propose an adjustment to Reestablish
2 Special Contracts.

3 **PUD REVIEW PROCESS**

4 **Q:** Please describe PUD's review process utilized for the assigned areas in Cause No.
5 PUD 201500273.

6 **A:** PUD examined OG&E's Application, as well as the filed direct testimony of OG&E
7 witnesses Donald Rowlett, Jason Thenmadathil, and Cash Gwinn. PUD also conducted
8 multiple onsite visits to OG&E. In addition, PUD contacted Company representatives to
9 discuss PUD's questions or concerns and for further explanation. PUD also reviewed
10 data requests issued by the Attorney General ("AG"), Oklahoma Industrial Energy
11 Consumers ("OIEC"), as well as those of PUD staff, and the responses submitted by
12 OG&E.

PUD ANALYSIS

MATERIALS, SUPPLIES, AND FUEL INVENTORIES

13 **Q:** Please explain the materials, supplies, and fuel inventories included in OG&E's
14 rate base.

15 **A:** Materials and supplies consist of the cost of materials purchased primarily for use in the
16 utility business for construction, operation, and maintenance purposes.¹ OG&E made a
17 negative pro forma adjustment to the materials and supplies of \$10,003,332, and a
18 negative pro forma adjustment to the fuel inventories account in the amount of

¹ FERC Account 154

1 \$12,300,587. The total company pro forma amounts for materials and supplies as well as
2 fuel inventories are respectively, \$66,755,674 and \$72,490,664.²

3 **Q: Please explain the process used for reviewing materials, supplies and fuel**
4 **inventories.**

5 **A:** PUD reviewed the direct testimony of OG&E witness Jason Thenmadathil, all relevant
6 data requests, all applicable areas in the prior OG&E rate case, Cause No. PUD
7 201100087, as well as general ledger information for the 13-month test year, which
8 includes one month before the test year plus the test year itself that ended June 30, 2015,
9 and the 13-month, post-test year period, which consists of the last 7 months of the test
10 year as well as the 6 months following the test year. PUD also had multiple on-site visits
11 to OG&E to address any concerns or questions in this area.

12 **Q: What is PUD's recommendation for materials, supplies and fuel inventories?**

13 **A:** PUD recommends a decrease to the materials and supplies balance in the amount of
14 \$872,170. PUD used a 13-month, post-test year average from updated work paper B-5
15 provided by OG&E staff in order to adjust this account balance. PUD calculated the 13-
16 month, post-test year average balance of \$76,378,417 and compared it with OG&E's 13
17 month, test year average balance of \$77,250,587. The difference between the 13-month,
18 test year average and the 13-month, post-test year average is PUD's recommended
19 downward adjustment of \$872,170, PUD adjustment #3.

² Schedule B3

1 A: PUD recommends an increase to the prepayment balance in the amount of \$87,331. PUD
2 used a 13-month, post-test year average from information provided in updated W/P B-5
3 provided by OG&E. PUD calculated a 13-month post-test year average balance of
4 \$3,880,336 and OG&E's 13-month, test year average balance of \$3,793,005, which
5 results in a difference of \$87,331. PUD believes that the 13-month post-test year average
6 represents the proper balance for the prepayments balance because it takes into account
7 the various amounts that are paid throughout the year to reflect the most recent account
8 balance. Therefore, PUD is recommending PUD adjustment #8 to increase prepayment
9 balance by \$87,331.

10 **CUSTOMER DEPOSITS & CUSTOMER ADVANCES FOR CONSTRUCTION ("CAC")**

11 **Q: What are customer deposits and how are they treated in OG&E's rate base?**

12 A: Customer deposits are considered a security for the prepayment of monthly bills or
13 charges which each customer must post in order to start receiving service with a utility³.
14 According to the National Association of Regulatory Utility Commissioners
15 ("NARUC"), these deposits are a form of non-investor supplied capital. Therefore, the
16 balance should be deducted from OG&E's rate base, as the Company is not allowed to
17 earn a return on the amount of deposits posted by the consumer⁴.

18 **Q: What items did PUD review concerning customer deposits and CAC?**

19 A: PUD examined Company-filed work papers W/P B-6 and updated W/P B-6 provided by
20 OG&E, direct testimony of Jason Thenmadathil, OG&E prior rate case Cause No. PUD

³ OAC 165:35-19-10 Deposits and Interest

⁴ Rate Case and Audit Manual prepared by NARUC Staff - Customer Deposits - Page 21.

1 201100087, and went on-site to review general ledger information and to conduct
2 interviews with OG&E. After comparing the 13-month post-test year balances reported
3 by the Company, and the 12-month test year, PUD believes the 13-month, post-test year
4 year-end represents an up-to-date account balance and should be utilized in making an
5 adjustment to customer deposits and CAC.

6 **Q: What is PUD's recommendation concerning customer deposits and CAC?**

7 **A:** PUD is recommending PUD adjustment #6, an increase in the amount of \$1,246,132 to
8 customer deposits and CAC. Comparing the 13-month, post-test year year-end amount,
9 \$77,179,247, and OG&E's 13-month, test year year-end balance of \$75,933,115, the
10 difference is \$1,246,132. After reviewing the Company filed work paper for the test year
11 numbers, as well as, the six-month post-test year numbers, PUD believes this adjustment
12 reflects the most up-to-date account balance for Customer Deposits and CAC.

13 POLICY ON REFUNDING CUSTOMER DEPOSITS

14 **Q: What is the Company's policy on refunding customer deposits and how does it**
15 **pertain to this Cause?**

16 **A:** According to Commission rule at Oklahoma Administrative Code ("OAC") 165:35-19-
17 10(a), each utility shall prepare and submit for Commission approval a plan containing
18 criteria for deposits. Complying with Commission rules, OG&E has a deposit plan, that
19 was approved through Order No. 599558, that outlines the criteria and handling of
20 deposits. This plan is helpful to both current and potential customers who are required to
21 submit a deposit for electric service. The plan is divided into sections that identify the

1 purpose, deposit records, amount, the interest on active deposits and the method for
2 refunding deposits.

3 **Q: What was PUD's review process and recommendation concerning customer**
4 **deposits?**

5 **A:** PUD reviewed filed work paper W/P B-6-1. PUD does not recommend any adjustment
6 to the deposit plan for customer deposits. The deposit plan for OG&E was approved in
7 Cause No. PUD 201100087, by Order Number 599558, which outlined the criteria for
8 customer deposits. In addition, PUD believes that the plan is helpful to both current and
9 potential customers who are required to submit a deposit for electric service.

INTEREST ON CUSTOMER DEPOSITS

10 **Q: Please explain interest on customer deposits.**

11 **A:** OAC 165:35-19-10 governs the rate of interest on customer deposits. The interest rate for
12 customer deposits is posted on the OCC website⁵ and applies to investor-owned electric
13 utilities, electric cooperatives, gas utilities, water utilities and telecommunication
14 providers. The total interest on customer deposits is computed by using the total customer
15 deposits multiplied by the approved interest rate.

⁵ <http://www.occeweb.com/pu/PUD%20Reports%20Page/2016DepositInterestLtr.pdf>

1 **Q: Please explain PUD's review process regarding interest on customer deposits.**

2 **A:** PUD examined the direct testimony of Jason Thenmadathil, work papers W/P B-6-2 and
3 W/P H-2-39, Commission rules, previous rate cases, and updates to work paper W/P B-
4 6-2.

5 **Q: What is OG&E's and PUD's approach in calculating interest on the customer**
6 **deposits?**

7 **A:** The Company used the test year-end balance of \$42,138,543 for OK Long Term Deposits
8 and \$27,659,634 for OK Short Term Deposits, in order to calculate the interest on
9 customer deposits for Oklahoma customers. Using the approved 2016 interest rates for
10 customer deposits for investor-owned Oklahoma gas and electric utilities, OG&E's
11 interest on customer deposits for Oklahoma was calculated to be \$1,244,295. PUD used
12 the 13-month, post-test year year-end amounts of \$42,724,963 in OK Long Term
13 Deposits and \$28,284,671, in OK Short Term Deposits to calculate a total interest amount
14 of \$1,262,500.

15 **Q: What is PUD's recommendation concerning Interest on Customer Deposits?**

16 **A:** PUD recommends PUD adjustment #3, an increase of \$18,205 to the Customer Deposit
17 Interest. This adjustment is based on the difference between the calculated test year year-
18 end interest amount of \$1,244,295 for Oklahoma customers and the post-test year year-
19 end interest amount of \$1,262,500. This recommendation is beneficial to both the
20 Company as well as the rate payer, because PUD believes that adjusting this account to
21 the post-test year year-end amount accurately reflects the most accurate and up-to-date

1 information. PUD used comparative analysis of current account balances, six-month
2 post-test year account balances, and previous rate case account balances of interest on
3 customer deposits in order to review for trends as well as the reasonableness of the
4 current numbers provided.

TAX-COLLECTIONS PAYABLE, DEFERRED CREDITS BALANCES, AND

MISCELLANEOUS DEFERRED DEBIT BALANCES

5 **Q: Please explain tax collections payable, deferred credits balances, and miscellaneous**
6 **deferred debit balances.**

7 **A:** Tax collections payable and deferred credits balances include advanced billings and
8 receipts and other deferred credit items not provided for elsewhere, including amounts
9 which cannot be cleared without further information. This includes FERC Account 253.
10 Miscellaneous deferred debit balances includes debit balances not provided for in other
11 FERC accounts and includes items such as unusual or extraordinary expenses where
12 information is needed before an amount in this account would need to be credited. This is
13 found in FERC Account 186.

14 **Q: Did OG&E propose an adjustment for these accounts?**

15 **A:** No, OG&E proposed no adjustment to these accounts.

16 **Q: Do you agree with the numbers presented in these accounts by OG&E?**

17 **A:** PUD agrees with the numbers presented by OG&E. After reviewing work papers W/P B-
18 7 and B-8, the six-month post-test year update to work papers W/P B-7 and B-8, as well

1 as comparisons set up between the 13-month, test year average and the 13-month, post-
2 test year average, PUD proposes no adjustments to these accounts. By utilizing a
3 comparison analysis of the test year balances for both W/P B-7 and W/P B-8 to the 13
4 month, post-test year balances, PUD was able to determine no adjustment was needed for
5 tax collections payable, deferred credits balances, and miscellaneous deferred debit
6 balances.

OPERATING RESERVES AND ACCRUED LIABILITIES

7 **Q: What was PUD's review process for operating reserves and accrued liabilities?**

8 **A:** PUD reviewed work paper W/P B-9, along with the six-month post-test year update, and
9 reviewed the general ledger information on-site at OG&E. PUD also analyzed
10 comparison spreadsheets to compare test year averages to the post-test year averages. A
11 comparison spreadsheet of the balances provided by OG&E for the 13 month test year
12 and the balances included in the 13 month, post-test test year was set up to review for
13 trend analysis purposes.

14 **Q: Does PUD support the amounts presented by work paper W/P B-9 for the operating**
15 **reserves and accrued liabilities?**

16 **A:** Yes, PUD supports the amounts presented in work paper W/P B-9. After reviewing
17 general ledger information, the balances for the 13 month, test year, the 6 month, post-
18 test year, as well as utilizing comparative and trend analysis, PUD proposes no
19 adjustments to these accounts.

REESTABLISH SPECIAL CONTRACTS

1 **Q: What are the Special Contracts and why are their adjustments necessary?**

2 **A:** OG&E included two different contracts in this adjustment (W/P H-2-2), Special Contract
3 T and Special Contract O. Special Contract T adjustment is required per Order No.
4 588610 in Cause No. PUD 201000194. In that Order the Commission found that Special
5 Contract T should be allocated to OG&E's distribution allocator, which effects this
6 adjustment by decreasing the deficiency for each of the customer classes, thereby
7 lessening the impact of a rate increase.⁶ Special Contract O adjustment is due to the
8 revenue provided by Special Contract O being a Renewable Energy Credit revenue that is
9 not standard rate revenue and is also not included in the Renewable Energy Program rider
10 revenues and is, therefore, not included in the Riders Rolling into Base Rates (W/P H-2-
11 adj. No. 7).⁷ Together the two contracts account for a net revenue decrease of
12 \$1,691,615.

13 **Q: What was PUD's process in reviewing this adjustment?**

14 **A:** PUD reviewed OG&E's testimony of Gwinn Cash as well as OG&E's response to
15 Attorney General's Office data request 1-3, specifically W/P H-2-2 Reestablish Special
16 Contract T and W/P H-2-2 Re-Establish Special Contract O. PUD also conducted on-site
17 visits to OG&E to get further explanation on these Special Contracts.

⁶ Direct Testimony of Gwinn Cash Pg. 5 Ln. 16-20

⁷ Direct Testimony of Gwinn Cash Pg. 5 Ln. 23-25

1 **Q: Does PUD recommend adjusting the H-2-2 Reestablish Special Contracts?**

2 **A:** No, after reviewing OG&E's testimony of Gwinn Cash, W/P H-2-2 for both Special
3 Contract T as well as Special Contract O, and multiple discussions with OG&E staff,
4 PUD has no recommendation to adjust the Reestablish Special Contracts. PUD believes
5 reestablishing these special contracts benefits the ratepayers as well as the Company by
6 correctly removing revenues that do not belong in rate base from the rate base, and find
7 the net revenue decrease of \$1, 691,615 to be fair, just, and reasonable.

SCHEDULE P (AFFILIATE/SUBSIDIARY TRANSITIONS AND ALLOCATIONS)

8 **Q: Does PUD recommend an adjustment for reassigned costs no longer associated with**
9 **the OG&E affiliate Enogex?**

10 **A:** No, PUD reviewed testimony of OG&E witness Jason Thenmadathil, reviewed all
11 relevant data requests pertaining to this expense from all parties, and went onsite to
12 discuss this area with OG&E. PUD does not have a recommendation for the pro forma
13 adjustment for the work paper W/P H 2-22, which reassigned costs of \$6,057,685 to
14 O&M for certain expenses that will no longer be allocated to affiliates.

RECOMMENDATION

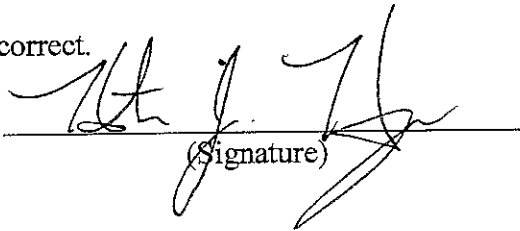
15 **Q: What is PUD's recommendation in these assigned areas?**

16 **A:** PUD recommends six adjustments.

- 17
 - PUD recommends Adjustment No. #3 in the amount of \$872,170, to decrease the
- 18 Materials and Supplies account.

- 1 • PUD recommends Adjustment No. #5, in the amount of \$19,673,909, to increase
2 the Fuel Inventories account.
- 3 • PUD recommends Adjustment No. #8, in the amount of \$87,331, to increase the
4 Prepayments account.
- PUD recommends Adjustment No. #6, in the amount of \$1,246,132, to increase
 the Customer Deposits and CAC account.
- 5 • PUD recommends Adjustment No. #13, in the amount of \$18,205, to increase the
6 Interest on Customer Deposits account.

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


(Signature)

March 21, 2016 Oklahoma City, Oklahoma



Hunter J. Hogan IV

EDUCATION

University of Oklahoma - Norman, OK **Graduation: December 2014**
 Bachelor of Business Administration in Energy Management
 Major: **Energy Management** Minor: **Finance** **GPA: 3.5**
Relevant Coursework: ArcGis – Specialized course designed to familiarize students with current software use in the energy industry

RELEVANT EXPERIENCE

Oklahoma Corporation Commission **May 2015 - Present**
Public Utility Division Regulatory Analyst

- Monitor Fuel Adjustment Clauses from Arkansas Valley Electric and Canadian Valley Electric Cooperatives.
- PUD Cause No. 201500208 PSO Rate Case
- PUD Cause No. 201500213 ONG Rate Case

Land Services, Inc. **July 2014 - January 2015**
Leasing Agent

- Leased mineral acreage in Woods and Alfalfa counties for client, Chesapeake Energy Corp.
- Located mineral owners through Accurint program
- Managed mineral acreage using LeasePro program
- Negotiated royalty/bonus prices with mineral owners
- Executed Lease/Check Exchanges in face to face meetings with mineral owners

Title Curative Agent

- Cure title issues that arise in Drilling Title Opinions
- Manage curative issues using LeasePro program

Benvenuti's Restaurant, Norman, OK **Summer 2013**
Server

- Managed customer cash and credit transactions in excess of \$1,200 per shift
- Utilized interpersonal skills to deliver exceptional customer service
- Worked with a diverse team in order to exceed customer service expectations

Debee Gilchrist Law Firm, Oklahoma City, OK **Summer 2012**
Intern

- Edited and filed legal documents as required
- Ensured documents were delivered and received from Federal Aviation Administration
- Maintained and updated computer databases with all e-files of aviation documentation

LEADERSHIP

Sorority Relations Chair, Sigma Phi Epsilon **Spring 2011**

- Collaborated with the fraternity and other sororities to organize dates of social activities
- Communicated with sorority presidents to schedule events and mixers
- Facilitated logistic arrangements for social mixers of up to 80 attendees

CERTIFICATE OF ELECTRONIC SERVICE

I, the undersigned, do hereby certify that on the 21st day of March 2016, a true and correct copy of the above and foregoing was sent electronically, addressed to the following:

Dara Derryberry
Eric Davis
Kimberly Carnley
Victoria Korrect
Office of Attorney General
313 NE 21st Street
Oklahoma City, OK 73105
dara.derryberry@oag.ok.gov
eric.davis@oag.ok.gov
kimberly.carnley@oag.ok.gov
victoria.korrect@oag.ok.gov

Thomas P. Schroedter, OBA #7988
Hall, Estill, Hardwick Gable, Golden & Nelson, P.C.
320 S. Boston, Suite 200
Tulsa, OK 74103
tshroedter@hallestill.com

Jack G. Clark, Jr. OBA #1703
CLARK, WOOD & PATTEN, P.C.
3545 N.W. 58th Street, Suite 400
Oklahoma City, Oklahoma 73112
cclark@cswp-law.com

Rick D. Chamberlain OBA # 11255
Behrens, Taylor, Wheeler & Chamberlain
Six Northeast 63rd, Suite 400
Oklahoma City, OK 73105
rchamberlain@okenergylaw.com

Douglas Holsted
Co-Chair, VOICE Economic Justice
Action Team
P.O. Box 2432
Oklahoma City, OK 73101
douglas@coxholstedepa.com

Jon Laasch, OBA #11392
Jacobson & Laasch
212 East Second Street
Edmond, OK 73034
jonlaasch@yahoo.com

William (Bill) J. Bullard
Kimber Shoop
Patrick Shore
William Humes
OG&E
Post Office Box 321
Oklahoma City, OK 73101-0321
bullarwj@oge.com
shoopkl@oge.com
shorepd@oge.com
humeswl@oge.com

Jennifer H. Castillo, OBA #19504
Hall, Estill, Hardwick Gable,
Golden & Nelson, P.C.
100 N. Broadway, Suite 2900
Oklahoma City, OK 73102
jcastillo@hallestill.com

Deborah R. Thompson
OK Energy Firm, PLLC
PO Box 54632
Oklahoma City, OK 73154
dthompson@okenergyfirm.com

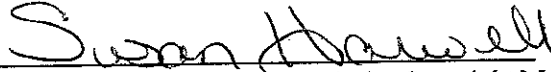
Melodie Garneau
President, VOICE Action Fund
P.O. Box 2432
Oklahoma City, OK 73101
yankeemel_60@hotmail.com

Cheryl A. Vaught, OBA 11184
Scot A. Conner, OBA 11627
Vaught & Conner, PLLC
1900 NW Expressway, Suite 1300
Oklahoma City, OK 73118
cvaught@vcokc.com

Marc Edwards OBA #10281
Jim Roth, OBA # 16535
Dominic D. Williams OBA #30773
PHILLIPS MURRAH, P.C.
Corporate Tower, Thirteenth Floor
101 N. Robinson
Oklahoma City, OK 73102
medwards@phillipsmurrah.com
jarothe@phillipsmurrah.com
ddwilliams@phillipsmurrah.com

Cause No. PUD 201500273
Certificate of Service

Jacquelyn L. Dill, OBA #19955
Dill Law Firm, P.C.
3133 NW 63rd Street
Oklahoma City, Oklahoma 73116
jdill@dilllawfirm.com



TISH COATS, Regulatory Admin. Oversight Manager
BARBARA COLBERT, Administrative Assistant
SUSAN HARWELL, Asst. PUD Regulatory Analyst
LESIA POLLARD, Asst. Telecom PUD Regulatory
Analyst
KELI WEBB, Administrative Assistant
OKLAHOMA CORPORATION COMMISSION