

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 201700496

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CORPORATION COMMISSION
OF OKLAHOMA



RESPONSIVE TESTIMONY

OF

ELBERT D. THOMAS

MAY 2, 2018

BEFORE THE CORPORATION COMMISSION OF THE STATE OF OKLAHOMA

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INTRODUCTION

Q: Please state your name and your business address.

A: My name is Elbert D. Thomas. My business address is Oklahoma Corporation Commission, Public Utility Division, Jim Thorpe Office Building, Room 580, 2101 North Lincoln Boulevard, Oklahoma City, Oklahoma 73105.

Q: Have you previously testified before the Oklahoma Corporation Commission (“OCC” or “Commission”) and were your qualifications accepted?

A: Yes. I have previously testified before the Commission and my qualifications were accepted at that time.

Q: What is your occupation and who employs you?

A: I am employed by the Public Utility Division (“PUD”) of the Commission as a Public Utility Regulatory Analyst.

Q: How long have you been so employed?

A: I have been employed by the Commission since October 2015.

Q: What are your duties and responsibilities with PUD?

A: I conduct research and perform comparative analysis of utility applications, reports, financial records, and workpapers to ensure that PUD can make accurate recommendations. I am responsible for the prudence review under the Oklahoma Wind Energy Development Act, 17 O.S. §§ 160.11-160.19 (2011). I am also responsible for

1 the annual review and analysis of the monthly fuel submissions for Oklahoma Natural
2 Gas Company and Rich Mountain Electric Cooperative. For a complete list of my work
3 history and educational background, please review the attached curriculum vitae.¹

4 **PURPOSE**

5 **Q: What is the purpose of your testimony regarding the Application filed by Oklahoma**
6 **Gas and Electric Company (“OG&E” or “Company”) for an order of the**
7 **Commission authorizing Applicant to modify its rates, charges, and tariffs as filed in**
8 **Cause No. PUD 201700496?**

9 **A:** The purpose of this Testimony is to present PUD’s recommendations concerning Cause No.
10 PUD 201700496. This Testimony will focus on Contributions in Aid of Construction
11 (“CIAC”), Customer Deposits, Interest on Customer Deposits, Customer Advances,
12 Renewable Energy Certificates (“RECs”), Wind Power Expense, and Investment Tax
13 Credits (“ITCs”).

14 **EXECUTIVE SUMMARY**

15 On January 16, 2018, Oklahoma Gas and Electric Company (“OG&E” or “Company”)
16 filed its Application for an adjustment in its rates and charges and the electric service rules,
17 regulations, and conditions of service for electric service. The Public Utility Division
18 (“PUD”) reviewed the Application, as well as the testimony and sponsored exhibits of
19 Company witnesses. In addition, PUD issued data requests, reviewed data requests and

¹ Exhibit EDT - 1.

1 responses, and conducted an onsite audit at the Company's division office in Oklahoma
2 City, Oklahoma.

3 PUD performed a review of supporting documentation for the test year and six-month post
4 test year. This included a review of general ledgers, working copies of all computer model
5 spreadsheets, and answers to data requests provided to PUD along with data requests made
6 by other intervenors. PUD also conducted multiple meetings with Company witnesses
7 concerning confidential information. After conducting a thorough review of Contributions
8 in Aid of Construction ("CIAC"), Customer Advances, Interest on Customer Deposits,
9 Customer Deposits, Renewable Energy Certificates ("RECs"), Wind Power Expense, and
10 Investment Tax Credits, PUD recommends the Commission accept the following
11 adjustments:

12 **PUD Adjustments:**

- 13 • **Customer Deposits:** Adjustment B-10 to decrease Customer Deposits by
14 \$1,039,553. This will reduce the Rate Base by \$1,039,553. The main element in
15 this review is based on a comparison of the 13-month average and the six-month
16 post test year amount.
- 17 • **Customer Advances:** Adjustment B-11 to increase Customer Advances by
18 \$45,000. This will reduce the Rate Base by \$45,000. The main element in this
19 review is based on a comparison of the 13-month average and the six-month post
20 test year amount.
- 21 • **Interest on Customer Deposits:** Adjustment H-6 to increase Interest on
22 Customer Deposits by \$10,019. This will increase the Operating Expenses by
23 \$10,019. The main element in this review is based on a comparison of the 13-
24 month average and the six-month post test year amount.

1 PUD did not recommend any adjustments to CIAC, RECs, Wind Power Expense, or
2 Investment Tax Credits. PUD reviewed these areas and did not find any areas of concern
3 or any adjustments that were required or recommended.

4 **PUD'S REVIEW PROCESS**

5 **Q: Please explain PUD's review process in this Cause.**

6 A: PUD reviewed the Application, schedules, and Testimony of OG&E for consistency and
7 arithmetical accuracy. PUD scheduled and attended an onsite audit on February 26, 2018, at
8 the Oklahoma City, Oklahoma office of OG&E to review Application documents with
9 accounting personnel. During this audit, PUD reviewed CIAC, Customer Advances,
10 Interest on Customer Deposits, Customer Deposits, RECs, Wind Power Expense, and ITCs.
11 PUD reviewed the schedules and workpapers provided by the Company during the onsite
12 audit. PUD then scheduled another onsite audit which was conducted on March 15, 2018.
13 This onsite audit was to discuss the treatment of ITCs with accounting personnel.

14 **CONTRIBUTIONS IN AID OF CONSTRUCTION**

15 **Q: What are Contributions in Aid of Construction?**

16 A: Contributions in Aid of Construction are monetary contributions to a
17 regulated public utility to provide for the expansion, improvement, or replacement of the
18 utility's facilities. "A [C]ontribution in [A]id of [C]onstruction may include an amount of
19 money or other property contributed to a regulated public utility...subject to a contingent
20 obligation to repay the amount, in whole or in part, to the contributor." 26 C.F.R. §
21 1.118-2(b).

1 **Q: Please address CIAC.**

2 A: PUD reviewed the Company's supporting workpapers related to CIAC, which include
3 W/P 4-3, general ledgers, and Data Request DMN 1-2. OG&E does not maintain a
4 balance of CIAC. CIAC projects remain in Construction Work in Progress ("CWIP")
5 and the reimbursements are recorded in CIAC as a contra-account to CWIP. This credit
6 reduces CWIP and Rate Base. Once the project is in service, assets are credited with the
7 CIAC reimbursements which reduce Plant and reduce CIAC. OG&E maintains its
8 records in compliance with the Federal Energy Regulatory Commission's ("FERC")
9 Uniform System of Accounts Electric Plant Instructions No. 1-3. Non-refundable
10 contributions in the form of money or other property toward the construction of electric
11 plant shall be credited to accounts charged with the cost of such construction. As such,
12 OG&E reflects the net investment in its general ledgers instead of maintaining a balance
13 of CIAC. Thus, the investment included in Rate Base would be the net cost of any non-
14 refundable contributions received. PUD compared FERC Electric Plant Instructions No.
15 1-3 to the supporting workpapers and data request response to verify the net investment
16 in OG&E's general ledgers.

17 **Q: Does PUD recommend an adjustment to CIAC?**

18 A: No. For the foregoing reasons, PUD does not recommend an adjustment to CIAC.

1 **INTEREST ON CUSTOMER DEPOSITS**

2 **Q: Please explain Interest on Customer Deposits.**

3 A: Oklahoma Administrative Code ("OAC") 165:35-19-10 governs the rate of Interest on
4 Customer Deposits and applies to regulated electric utilities in Oklahoma. The total
5 Interest on Customer Deposits is computed by using the total customer deposits
6 multiplied by the approved interest rate. Pursuant to Commission Rule, if a deposit is
7 refunded to the customer or applied to the customer's account balance within one year,
8 interest will be based on the one-year U.S. Treasury Securities interest rate; however, if
9 the deposit is retained by the utility, interest will be based on the ten-year U.S. Treasury
10 Securities interest rate. These interest rates are established by the Commission. Any
11 remaining balance of a Customer Deposit must be refunded to the customer. For 2017,
12 the authorized rate for deposits held one year or less was 0.37%. The authorized rate for
13 deposits held more than one year was 2.17%. If the refund of a deposit is made within 30
14 days of the receipt of a deposit, no interest payment is required. Interest on Customer
15 Deposits is calculated as an above-the-line expense.

16 **Q: Please explain PUD's review process regarding Interest on Customer Deposits.**

17 A: PUD examined the Direct Testimony of Jason Thenmadathil, Workpaper B-6-2, H-2-36,
18 Data Requests DMN 2-5 and EDT-1, Commission rules, previous rate cases, and updates
19 to Workpaper B-6-2.²

² OAC 165:35-19-10; Cause No. PUD 201500273.

1 **Q: What is OG&E's and PUD's approach in calculating Interest on Customer**
2 **Deposits?**

3 A: In order to calculate the Interest on Customer Deposits, the Company used the approved
4 2017 interest rates for customer deposits for investor-owned Oklahoma gas and electric
5 utilities. Using the test year end amount, OG&E's Interest on Customer Deposits was
6 calculated to be \$1,107,217. PUD used the 13-month and six-month post test year
7 average to determine a decrease of \$10,019.

8 **Q: What is PUD's recommendation regarding Interest on Customer Deposits?**

9 A: PUD recommends a decrease of \$10,019 to Customer Deposit Interest. This adjustment
10 is based on the difference between the calculated test year, year end interest amount of
11 \$1,107,217 and the six-month post test year average for long-term and short-term
12 deposits to determine a decrease of \$10,019. PUD believes this recommendation is
13 beneficial to both the Company and ratepayers because adjusting this account to the post
14 test year average amount reflects the most accurate and up-to-date information.

CUSTOMER DEPOSITS AND CUSTOMER ADVANCES

15 **Q: What are Customer Deposits and how should they be treated?**

16 A: Customer Deposits are shown as a liability on the utility's balance sheet and represent a
17 form of non-investor-supplied capital. It is a security for the payment of monthly bills or
18 charges which, unless otherwise exempted, each customer must pay to start receiving
19 service with a utility.³ Therefore, the balance should be deducted from OG&E's Rate

³ OAC 165:35-19-10 Deposits and Interests.

1 Base, as the Company is not allowed to earn a return on the amount of deposits posted by
2 the consumer. Customer Deposits are treated one of three ways. The first method does
3 not reduce Rate Base and classifies any interest accrued or paid on those deposits as a
4 below-the-line (non-operating) expense. The second method includes liability for
5 Customer Deposits in the utility's capital structure at zero cost, reducing the overall rate
6 of return. If any interest is paid on Customer Deposits, the utility can classify those
7 deposits as an above-the-line (operating) expense. The third method reduces Rate Base
8 by the Customer Deposits balance, and classifies any interest accrued or paid on those
9 deposits as an above-the-line (operating) expense that is included in the Revenue
10 Requirement. Customer Deposits should be deducted from the Rate Base and the
11 Company should not be able to earn a return on those deposits. The Rate Base is reduced
12 by the amount of Customer Deposits since these deposits are considered customer-
13 supplied capital. A customer will normally have his or her deposit refunded after a
14 period of continuous service upon meeting defined eligibility criteria. When the
15 customer's deposit is returned, he or she will receive interest on the deposit pursuant to
16 the long-term or short-term interest rate listed in the Commission Rules.

17 **Q: Did OG&E meet the requirements of OAC 165:35-19-10(a)?**

18 A: Yes. OAC 165:35-19-10(a) requires each utility to prepare and submit to the
19 Commission for approval a plan containing criteria for deposits. A deposit is not
20 required of a residential consumer who has received the same or similar type of service
21 for 12 consecutive months, unless service was terminated for nonpayment, payment was
22 late more than twice, or a check for payment was dishonored. OG&E has a detailed

1 deposit plan that outlines the criteria and handling of Customer Deposits in Workpaper
2 B-6-1. This plan guides the Company's customer deposit refund policy and is helpful to
3 both current and potential customers who are required to submit a deposit for electric
4 service.

5 **Q: Please explain Customer Advances.**

6 A: Customer Advances are considered prepayments for construction, and are another source
7 of interest-free capital which are excluded or removed from the Rate Base. For example,
8 non-governmental construction projects require a customer prepayment or advance prior
9 to a construction project being completed. These advances are held until the construction
10 project is completed. When the project is completed, these advances are applied toward
11 the cost of the project.

12 **Q: How does OG&E treat Customer Deposits and Customer Advances in this Cause?**

13 A: Customer Deposits and Customer Advances are required to be reported in separate FERC
14 accounts. OG&E's general ledger reflects that Customer Deposits and Customer
15 Advances are reported in separate FERC accounts. However, for the purposes of this
16 Cause, OG&E combined Customer Deposits and Customer Advances together for a
17 single adjustment.

1 **Q: What are some of the elements in PUD's review of the Customer Deposits and**
2 **Customer Advances?**

3 A: The main element of PUD's review is the Company's pro forma amount of Customer
4 Deposits and Customer Advances which is based on the year end account balance as of
5 September 2017. After comparing the 13-month test year average with the year end
6 balance reported by the Company, PUD believes that the 13-month test year average
7 represents the proper balance for prepayments to be included in Rate Base because it
8 takes into account variations throughout the year to reflect the most appropriate account
9 balance for ratemaking purposes. PUD also reviewed the Company's supporting
10 workpapers related to Customer Deposits, which were filed as W/P B-06, and the Direct
11 Testimony of Jason Thenmadathil. For regulatory accounting purposes, the amount of
12 Customer Deposits reduces the Rate Base amount dollar for dollar.

13 **Q: What is PUD's recommendation regarding Customer Deposits?**

14 A: PUD recommends a decrease of \$1,039,553 for the six-month post test year.

15 **Q: What is PUD's recommendations regarding Customer Advances?**

16 A: PUD recommends an increase of \$45,000 for the six-month post test year.

17 **Q: What is PUD's overall recommendation for Customer Deposits and Customer**
18 **Advances?**

19 A: PUD recommends a total decrease of \$994,553 for the six-month post test year.

RENEWABLE ENERGY CERTIFICATES

1 **Q: What are Renewable Energy Certificates?**

2 A: RECs, also known as Green Tags or Tradable Renewable Certificates, are tradable, non-
3 tangible energy commodities. A REC is the accepted legal instrument through which
4 renewable energy generation and use claims are substantiated in the U.S. renewable
5 energy market.⁴ A REC represents the environmental benefits of one megawatt hour of
6 renewable electricity that can be paired with electricity placed on the grid. Once
7 renewable energy is in the grid, it is impossible to separate from conventionally-
8 generated energy. RECs are the sole means to claim usage of grid-connected renewable
9 electricity in the United States.⁵

10 **Q: Please explain PUD's review of RECs.**

11 A: PUD reviewed Workpaper H-2-7, Workpaper H-2 Revenues, and OG&E's general ledger
12 to verify that REC revenues earned during the test year were removed from the base cost
13 of service. PUD verified that REC sales from various wind resources to the wholesale
14 market were booked into miscellaneous revenue and credited through rider mechanisms
15 or retained by shareholders.

16 **Q: What is PUD's recommendation regarding RECs?**

17 A: PUD agrees with OG&E's proposed adjustment to remove REC revenues from the test
18 year. The result is a total Company revenue decrease of \$2,070,048 for the test year.

⁴ Todd Jones et al., *The Legal Basis for Renewable Energy Certificates*, Center for Resource Solutions 3 (2015).

⁵ *Id.*

WIND POWER EXPENSE

1 **Q: Please explain Wind Power Expense.**

2 A: Wind Power Expense is an advertising and education expense related to wind power.
3 OG&E's Wind Power Expense is recovered through the Green Power Wind Rider;
4 therefore, the Wind Power Expense should be removed.

5 **Q: Please explain PUD's review of Wind Power Expense.**

6 A: The purpose of PUD's review of Wind Power Expense is to ensure that double recovery
7 does not occur. PUD reviewed workpapers H-2-5, H-2-42, and H-2-37 and determined
8 that Wind Power Expense was removed and recovered through the Green Power Wind
9 Rider.

10 **Q: What is PUD's recommendation regarding Wind Power Expense?**

11 A: PUD agrees with OG&E's proposed adjustment to remove Wind Power Expense and
12 recover through the Green Power Wind Rider.

INVESTMENT TAX CREDITS

13 **Q: Please explain Investment Tax Credits.**

14 A: Investment Tax Credits are governed under 26 U.S.C. § 48 which was amended in 2015.
15 An Investment Tax Credit is an amount that a business is allowed by law to deduct from
16 its taxes, reflecting an amount reinvested in itself. This credit is subtracted from the
17 amount of tax owed rather than from a company's income. ITCs are structured to reward
18 and encourage economic growth.

1 **PUD Adjustments:**

- 2 • **Customer Deposits:** Adjustment B-10 to decrease Customer Deposits by
3 \$1,039,553. This will reduce the Rate Base by \$1,039,553. The main element in
4 this review is based on a comparison of the 13-month average and the six-month
5 post test year amount.
6 • **Customer Advances:** Adjustment B-11 to increase Customer Advances by
7 \$45,000. This will reduce the Rate Base by \$45,000. The main element in this
8 review is based on a comparison of the 13-month average and the six-month post
9 test year amount.
10 • **Interest on Customer Deposits:** Adjustment H-6 to increase Interest on
11 Customer Deposits by \$10,019. This will increase the Operating Expenses by
12 \$10,019. The main element in this review is based on a comparison of the 13-
13 month average and the six-month post test year amount.
14

15 PUD did not recommend any adjustments to CIAC, RECs, Wind Power Expense, or
16 Investment Tax Credits. PUD reviewed these areas and did not find any areas of concern
17 or any adjustments that were required or recommended. PUD believes that the
18 recommendations are fair, just, reasonable, and in the public interest.

I state, under penalty of perjury under the laws of Oklahoma, that the foregoing is true and correct to the best of my knowledge and belief.

[Signature]
(Elbert D. Thomas)

State of Oklahoma
County of Oklahoma

Subscribed and sworn to before me this 1st day of May, 2018

Susan Harwell Hendrick
NOTARY PUBLIC

(Seal, if any)



Regulatory Analyst
Title

My Commission Number: 02017119

My Commission Expires: 10/27/18

Oklahoma Gas and Electric Company – Cause No. PUD 201700496

LIST OF EXHIBITS

EDT - 1

Curriculum Vitae



Curriculum Vitae of Elbert D. Thomas
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(405) 521-4114 e.thomas@occemail.com

Work Experience

Oklahoma Corporation Commission – October 2015 - Present

Public Utility Division (PUD) Public Utility Regulatory Analyst

- Perform monthly and annual fuel audits.
- Analyze Annual Wind Reports, Notices of Intent to Construct, and Decommissioning.
- Responsible for analyzing, reviewing and preparing of recommendations involving telecommunications service in the State of Oklahoma.
- Responsible for the development and support of expert witness testimony involving assigned areas of responsibility in rate cases.
- Lead Analyst for the following PUD causes:
 - Telecom: 15-328, 15-375, 15-408, 15-412, 15-422, 15-448, 15-458, 15-475, 16-018, 16-038, 16-044, 16-045, 16-046, 16-047, 16-089, 16-134, 16-153, 16-247, 16-248, 16-258, 16-270, 16-283, 16-291, 16-322, 16-336, 16-337, 16-352, 16-373, 16-382, 16-385, 16-401, 16-410, 16-421, 16-435.
 - Energy: 17-153
- Assigned Analyst for the following PUD causes:
 - Energy: 16-468, 17-078, 17-079, 17-151, 17-259, 17-496
- Assistant Lead Analyst for the following PUD causes:
 - Energy: 17-471

Disability Determination Specialist II – February 2013 - October 2015

Department of Rehabilitation Services – Disability Determination Division
Oklahoma City, Oklahoma

- Review, develop and adjudicate initial, reconsideration and continuing disability claims eligible for benefits under the Social Security Act.
- Analyzing, categorizing and bookmarking important medical information.
- Writing the findings of facts and analysis rationales for disability applicants.
- Communicating with doctors, hospitals, attorneys and disability applicants in order to accurately develop a case.
- Meeting and exceeding in accuracy, production and processing time in my caseload.

Education

- **Oklahoma City University, School of Law**
 - Currently pursuing a Juris Doctorate, August 2016 – Present
- **University of Oklahoma**
 - Masters of Public Administration and Public Policy, Degree completed May 2016
- **Oklahoma State University**
 - Bachelors of Science in Political Science, Degree completed December 2012

Professional Training

- New Mexico State University – Center for Public Utilities – Practical Regulatory Training for the Electric Industry
- National Regulatory Research Institute – Training on Utility Regulation, Ratemaking, and Energy

CERTIFICATE OF SERVICE

I, the undersigned, do hereby certify that on the 2nd day of May, 2018, a true and correct copy of the above and foregoing was sent **electronically**, addressed to the following:

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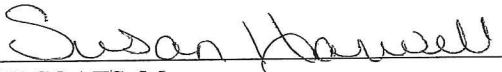
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