

UTC STAFF DATA REQUEST NO. 45:

In response to DR 4b and DR 5b, PSP provided the general ledger for Attorney Fees and Attorney Fees UTC. At the bottom, the company provided 2022 legal fees.

- a. Please divide these between rate case specific and general attorney fees.
- b. Further, please indicate 3- or 7-year amortization.

Also, for WTB05 supplemental testimony under tab “Consulting Exp,” please provide the information requested below.

- a. Please list the projects the following companies consulted on with PSP: Tabler Consulting, LLC; Projectcorps; and RedCloud Consulting Inc.
- b. Please supply invoices for Tabler 3/27/2021, 5/1/2021, 9/1/2021
- c. Please supply invoices for Projectcorps 5/1/2021, 8/21/2021, 11/1/2021
- d. Please supply invoices for Redcloud Consulting 6/5/2021, 11/2/2021
- e. Please also provide an explanation of the GL Correction of \$23,551.25, including its purpose and which invoices were involved in the original entries.
- f. Please also provide an explanation of the GLADJ on 12/31/2021 including its purpose and which invoices were involved in the original entries.

Also, for WTB05 Supplemental testimony under tab “Legal Exp. :”

- a. Please provide a description of the specific work the following companies provided during the test year:
Williams, Kastner & Gibbs PPLC including how many hours were billed for Order 09.
Davis, Grimm, Payne, and Marra Attorneys
Haglund Kelly LLP
- b. Please supply invoices for Williams, Kastner & Gibbs PLLC 1/2/2021, 5/5/2021
- c. Please supply invoices for Davis Grimm Payne and Marra Attorneys 5/12/2021
- d. Please supply invoices for Haglund, Kelly LLP 6/1/2021, 6/23/2021, 8/21/2021, and 10/22/2021

RESPONSE:

In response to DR 4b and DR 5b, PSP provided the general ledger for Attorney Fees and Attorney Fees UTC. At the bottom, the company provided 2022 legal fees.

- a. Please divide these between rate case specific and general attorney fees.
- b. Further, please indicate 3- or 7-year amortization.

In Staff DRs 4b and 5b, Staff requested 18 months of data which PSP provided. But again, the test year for this docket is 2021 and the rate year is 2023. Please explain staff’s reasoning for requesting that PSP divide and propose amortization periods for expenses outside the test period.

Also, for WTB05 supplemental testimony under tab “Consulting Exp,” please provide the information requested below.

- a. Please list the projects the following companies consulted on with PSP: Tabler Consulting, LLC; Projectcorps; and RedCloud Consulting Inc.

Work and Documents prepared by Walt Tabler of Tabler Consulting in 2021 regarding implementation of the UTC 2020 Order were prepared by Mr. Tabler in his capacity as former General Counsel and Executive Director of PSP during a period when PSP's Executive Director position was not filled. PSP objects to providing these documents on the grounds that they are proprietary and confidential to PSP and protected by the self-critical analysis privilege.

Projectcorps performed an organizational analysis of PSP to provide recommendations regarding organizational structure and office staffing. Projectcorps also assisted with the hiring of office personnel and the development of compensation and benefits for personnel.

RedCloud Consulting is a business management and technology consulting firm retained to monitor and track workload management and efficiency measures implemented by PSP pursuant to 2020 Rate Order. RedCloud's analysis necessitated extensive integration with PSP Coe Systems dispatch program. The significant work associated with this integration raised cost concerns for PSP and the project has been suspended. The preliminary results of RedCloud's work were extremely positive and PSP intends to resume the integration and implementation of RedCloud services in 2023.

- b. Please supply invoices for Tabler 3/27/2021, 5/1/2021, 9/1/2021

Partially redacted invoices for amounts paid to Tabler Consulting on the dates requested are attached as PSP response to Staff DR 45 – Part 2 – b. Please note that one invoice covers 3/27/21 and 5/1/21, so two invoices have been provided.

- c. Please supply invoices for Projectcorps 5/1/2021, 8/21/2021, 11/1/2021

Invoices for the amounts paid to Projectcorps on 5/1/21 and 8/21/21 are attached as PSP response to Staff DR 45 – Part 2 – c. There were no invoices for Projectcorps for 11/1/21.

- d. Please supply invoices for Redcloud Consulting 6/5/2021, 11/2/2021

Invoices for the amounts paid on 6/5/21 and 11/2/21 are attached as PSP response to Staff DR 45 – Part 2 – d.

- e. Please also provide an explanation of the GL Correction of \$23,551.25, including its purpose and which invoices were involved in the original entries.

This entry was a correcting journal entry to move this consulting expense, incorrectly entered into the wrong account, to the consulting expense account. This expense is a follow-up to the fatigue management and pilot efficiency services provided to PSP.

- f. Please also provide an explanation of the GLADJ on 12/31/2021 including its purpose and which invoices were involved in the original entries.

This entry was an adjusting journal entry made by PSP's auditor to correct an unknown error made by PSP's former bookkeeper.

In response to WTB05 Supplemental testimony under tab "Legal Exp.":

- a) Please provide a description of the specific work the following companies provided during the test year:

Williams, Kastner & Gibbs PLLC including how many hours were billed for Order 09.

Davis, Grimm, Payne, and Marra Attorneys

Haglund Kelly LLP

This information is subject to attorney/client privilege.

- b) Please supply invoices for Williams, Kastner & Gibbs PLLC 1/2/2021, 5/5/2021

An invoice for the payment shown on 1/2/2021 to Williams, Kastner & Gibbs PLLC is not available. PSP was making payments of \$50,000.00 to Williams, Kastner & Gibbs PLLC for legal fees incurred in UTC Case TP-190976. Invoice for 5/5/2021 is attached as DR 45 – Part 3 – b – Williams Kastner.

- c) Please supply invoices for Davis Grimm Payne and Marra Attorneys 5/12/2021

See DR 45 – Part 3 – c – Davis Grimm and Marra.

- d) Please supply invoices for Haglund, Kelly LLP 6/1/2021, 6/23/2021, 8/21/2021, and 10/22/2021

See DR 45 – Part 3 – d – Haglund Kelly LLP 6/1/2021, 6/23/2021, 8/21/2021, and 10/22/2021.