

LOUISIANA PUBLIC SERVICE COMMISSION

PROPOSAL OF PATRICK MILLER LLC **IN RESPONSE TO RFP 22-5**

RFP 22-5 – DOCKET NO. R-36131, LOUISIANA PUBLIC SERVICE COMMISSION, EX PARTE – IN RE: DETERMINATION OF COMMISSION JURISDICTION OVER THE VARIOUS METHODS OF PROVIDING ELECTRICITY TO ELECTRIC VEHICLES, AND THE INFRASTRUCTURE ASSOCIATED THEREWITH.

FEBRUARY 7, 2022

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Attention: Patrick H. Patrick, Senior Partner**

QUALIFICATIONS

This proposal is submitted in response to Request for Proposal (“RFP”) 22-5. This RFP seeks outside counsel to assist Staff in docket no. R-36131, a rulemaking docket initiated by an unopposed directive made at the July 2021 B&E to

open a rulemaking proceeding to determine the Commission’s jurisdiction over electric vehicle charging stations or any other method of providing electricity to electric vehicles and whether a non-jurisdictional entity that owns and/or operates a charging station is subject to the Commission’s jurisdiction.

Intervenors in docket no. R-36131 include utilities, government agencies, industry groups, electric car and charging equipment manufacturers, and other stakeholders. Issues involved will be briefly addressed in the “Proposal” section below. Patrick Miller LLC (“Patrick Miller” or the “Firm”) respectfully proposes to assist the Commission’s Staff with the referenced rulemaking dockets.

Patrick Miller exceeds the minimum requirements set forth in RFP 22-5 and in the Commission's General Order issued November 10, 2014. The Firm is a Commission approved law firm and has successfully assisted Staff in electric utility matters. The Firm previously assisted Staff in rulemaking docket no. R-36830, Rules applicable to electric service providers' provision of service to load outside its historical footprint and rates that may be offered for industrial load. A

full listing of matters in which we have appeared before the LPSC is attached as Exhibit "A."

Representative attorneys of the Firm are admitted to practice before the Supreme Court of Louisiana and have been actively engaged in the practice of law for at least five (5) years. They are admitted to practice before all state and federal courts of the State of Louisiana. They are also admitted to practice before various federal appellate courts, including the Supreme Court of the United States. The Firm and its attorneys have extensive experience in contract review, negotiation, regulatory compliance and commercial litigation, including proceedings before administrative law judges and federal and state agencies, commissions, and boards.

The Firm is experienced in public utility regulation and other regulatory issues on administrative and judicial levels, including the presentation of direct testimony, reports, preparation of written discovery and responses, assistance in developing cross examination of adverse witnesses, analysis of comments and exceptions filed to recommendations, and taking and defending depositions. The Firm is experienced in the presentation of recommendations involving public utility regulation, and other regulatory needs on administrative and judicial levels.

The Firm possesses a thorough understanding of the Commission's business and governing statutes and regulations. The Firm has a working knowledge of the Commission's ratemaking and jurisdictional issues, and applicable Commission and Federal regulations. As a result of the Firm's extensive business practice,

Patrick Miller has considerable experience in cases involving accounting, taxation, depreciation, and other regulatory issues.

The Firm's attorneys have successfully litigated before the Commission; however, the Firm currently does not represent any private clients before the Commission. Neither the Firm nor its members are engaged in any representation that could result in a conflict of interest.

We have examined the "Overview," the "Scope of Representation," requirements of outside counsel, and all sections of the RFP. We have successfully assisted Staff in rulemaking in the past. We are confident that we can effectively handle all tasks required to assist Staff. The Firm has professional liability insurance providing coverage in the amount of \$2,000,000.00 per claim, as demonstrated by the attached Declarations Page.

PROPOSAL

The advent of electric-powered vehicles that do not create their own electricity (i.e., "hybrids"), but instead are completely powered by batteries, is the ultimate genesis for this docket. Such vehicles require the replenishment of internal batteries by electricity delivered through specialized charging equipment. There are home charging stations, but also commercial charging stations owned and operated by various entities that employ varying methods of payment for electricity delivered to a vehicle. It is likely that the later will be more of a focus in this rulemaking proceeding.

Issues for the Commission to consider include the extent, if any, of LPSC jurisdiction over charging stations, whether an entity that owns or operates a charging station is thereby considered a public utility, and other legal and policy issues associated with charging stations. In this docket, various stakeholders have intervened and will no doubt comment and advocate on issues before the Commission in this docket and weigh in on any potential rules.

If awarded this bid, we will assist Commission Staff in researching how similar issues have been addressed in other jurisdictions, but with the recognition that Louisiana, unlike some other jurisdictions, has constitutionally conferred upon the LPSC broad power to regulate public utilities and common carriers in the public interest. We will assist in the preparation of position papers and studies, and help coordinate conferences with and comments from other stakeholders. We will, as needed by Staff and Commissioners, reach out to and coordinate the development of policy and any potential rules with other governmental agencies. We will assist in developing and drafting rules as necessary. We will represent Staff at all conferences and proceedings and appear at Commission meetings as needed. We agree to all requirements in the "Scope of Representation" in the RFP and of course will always address all issues and queries from Staff or the Commission.

We understand that the estimated period of representation in this matter is approximately twelve to eighteen months. We understand that Staff ultimately

decides the tasks and ordering of tasks in a matter such as the present, but our proposed timeline/plan of action is as follows:

1. Meet with Staff and any Staff consultants, develop a plan for soliciting comments, and research legal issues – two and one-half months estimated.
2. Review/assessment of initial comments and additional solicitation of information from government agencies and perceived stakeholders as needed – two months estimated.
3. Assist Staff in drafting of Staff position, possibly including initial proposals for rules – one month estimated.
4. Assist Staff in setting and holding one or more technical conferences – two months estimated.
5. Further meetings and refinements of proposals and position papers – one month estimated.
6. Circulation of proposals to stakeholders and assess feedback and refinement of proposals – three months.
7. Final rulemaking, if any – one month.
8. Prepare for and attend Commission meeting to implement rule or rules confected – one month.
9. Appearance at B&E meetings and meetings with Commissioners and interested parties - throughout.

BUDGET

Patrick Miller proposes to complete all actions for the scope of representation as set forth in the RFP within a total budget not to exceed:

\$128,995.00 in professional fees and **\$5,950.00** in out-of-pocket costs and expenses.

Statements for professional services and costs incurred will be rendered monthly and shall specifically identify and describe all work performed, the person performing such work, and the time and charge for such work. Legal services will be billed strictly on the basis of the time actually spent by lawyers and legal assistants in handling this matter. The Firm's statements shall additionally show the total amount billed to date and the authorized original estimate. Bills will be rendered in strict accordance with the Commission's guidelines and expenses shall also be separately disclosed with the proof of such expenses attached.

The Firm anticipates that Patrick H. Patrick and Pierre V. Miller II will perform most of the work on this matter. These primary attorneys will bill for this LPSC work at rates of \$275.00 per hour, **which is a discount below our standard hourly rates.** Additional attorneys who may work on this project are Laurence R. DeBuys IV who will also bill at a **discounted** rate of \$275.00 per hour and Steve Mattesky who will bill at a **discounted** rate of \$225.00 per hour. Legal Assistants (Paralegals) will bill recordable time (if any) at a **discounted** rate of \$100 per hour.

The Firm will attempt at all times to staff this matter in the most efficient and economical manner.

FIRM RESUME

PATRICK MILLER LLC

PATRICK MILLER LLC is a full-service, solutions-oriented business and defense litigation law firm that is AV-rated by Martindale-Hubbell, its highest rating. Since 1997, our attorneys have provided the highest quality of legal services effectively and efficiently.

The members of our firm have excellent academic credentials and continue to distinguish themselves professionally. With decades of experience, our attorneys handle a variety of transactional, civil litigation and regulatory matters, with an unwavering focus on the client's best interests.

SELECTED PRACTICE AREAS

Our attorneys are well-versed in a variety of business law matters. The following is a sample of our areas of practice:

GENERAL COMMERCIAL, CORPORATE AND SECURITIES - We provide strategic counseling to our business clients and handle general business matters including commercial transactions, negotiating and drafting commercial contracts, and advising clients regarding corporate governance matters. Our firm offers legal services for business entities, such as the formation and organization of corporations, partnerships, limited liability companies, registered limited liability partnerships, and non-profit corporations, as well as advice and legal services for mergers & acquisitions, asset transfers, stock transfers, fiduciary responsibilities of officers, directors, partners and members. In addition to counseling business clients regarding these matters, we also represent our business clients in state and federal courts in suits for business torts, unfair trade practices, breach of contracts, and other claims based on Louisiana's commercial and corporate laws. We have represented clients in SEC investigations. Our attorneys are experienced in private

equity and venture capital, corporate finance, securities offerings and compliance. We work with many "startup" businesses, and assist companies with contractual, documentary and regulatory issues confronting new companies. We help out-of-state businesses relocate to Louisiana or set up operations in Louisiana.

GENERAL LITIGATION - We handle contract cases, rehhibition claims, software defect claims, intellectual property litigation (patents, trademarks, and copyrights), and antitrust suits. We pursue compensation liens and third party recovery, and defend against intentional tort claims asserted against employers and their insurers. Our firm has extensive experience in representing manufacturers and sellers in products liability cases concerning alleged product defects, namely, manufacturing defects, design defects, defective and inadequate warnings and failure of express warranty. We are proud of our ability to take on unusual and complex matters on behalf of our clients. We do not shy away from difficult cases or convoluted transactions.

MARITIME, SHIPPING AND LHWCA - Our firm has expertise in maritime, shipping and LHWCA matters. We have defended vessel owners, ship builders and repairers, oil companies, service contractors, dock owners, manufacturers, and insurers against maritime personal injury and death claims, seamen's claims, LHWCA claims, DOHSA claims, and wage claims. We have represented cargo, carriers, and underwriters in cargo loss or damage cases concerning ocean, inland marine, rail, and highway carriage. Our attorneys have handled vessel collisions and wave-wash claims, and have sought third party recovery for LHWCA underwriters including Total Marine reimbursement claims. We defend vessel owners and maritime employers against claims brought by seamen. Our attorneys routinely handle sales of ships and seizures of vessels. We additionally handle maritime contract issues including charter parties and bills of lading.

OIL & GAS - Our firm has provided advices to exploration and production companies and energy sector contractors regarding acquisitions & divestitures, farmouts, procurement issues such as master service agreements, and charter party agreements.

BANKRUPTCY & CREDITOR RIGHTS, FINANCE AND BANKING - We provide legal services and advice in connection with financing transactions, loan agreements, security devices, UCC transactions, defense of preference actions, debt enforcement, collections, workouts, debtor-creditor rights, lender liability

defense, asset acquisition and disposition, banking and lending, real estate transactions, bankruptcy law, equipment leasing and financing, insurance, liens and privileges, letters of credit and negotiable instruments.

INSURANCE DEFENSE AND COVERAGE - We defend both insured and self-insured businesses against tort claims, and represent insurers and insureds in coverage disputes. Our attorneys offer advice on coverage issues and appear before the Louisiana Insurance Rating Commission and the Commissioner of Insurance concerning classification disputes. We also handle litigation over premium audits and the amount of additional premium or return premium due. We also represent employers and their insurers against claims brought by employees, including state and federal workers' compensation claims.

REAL ESTATE - Our firm has handled commercial and residential real estate transactions of all types, including transfers of title, donations, leases, mortgages and other financing instruments. We have handled litigation involving real property, including redhibition suits, acquisitive prescription suits, boundary actions, suits to quiet title and partition actions. We have defended real estate brokers, agents and lenders against claims of fraud, negligence, breach of fiduciary duty and malpractice.

ENTERTAINMENT LAW - Our attorneys have provided counsel regarding contracts, transactions, and litigation for film, culinary, music industry and Mardi Gras industry clients.

INTELLECTUAL PROPERTY - In addition to general business planning and strategic counseling, we have litigated patent infringement cases, and Lanham Act and common law trademark issues in federal court and we have handled cancellation proceedings before the United States Patent and Trademark Office. We have also litigated "advertising injury" coverage issues under CGL policies in connection with trademark and copyright claims. Our firm has handled litigation over allegedly defective software, worked on regulatory matters for Internet Service Providers, drafted licenses for "e-businesses," and worked on internet copyright and domain name issues. We have handled the registration of new trademarks with the United States Patent and Trademark Office.

WORKERS' COMPENSATION - We have defended employers and insurers against state compensation claims, pursued compensation liens and sought third party recovery, asserted second injury fund claims, and defended against

intentional tort claims. We have also pursued and defended borrowed employment contribution claims, and statutory employment indemnity claims.

SELECTED BIOGRAPHIES (FIRM LAWYERS PARTICIPATING IN LPSC WORK)

Patrick H. Patrick graduated from the University of South Alabama and from Tulane Law School in 1984, where he served as articles editor for the Tulane Law Review. He has held a Martindale-Hubbell rating of “A/V Preeminent” since 1998. Prior to the formation of Patrick Miller LLC, Pat was a partner at one of the largest New Orleans law firms. Pat’s practice includes regulatory, insurance, and maritime issues. He also has a commercial litigation practice that includes intellectual property and antitrust cases. Pat is admitted to the United States Supreme Court, the United States Court of Appeals for the Fifth Circuit, the United States Court of Appeals for the Sixth Circuit, and all federal and state courts in the state of Louisiana. He has handled matters before agencies such as the United States Custom Service, the United States and Louisiana Departments of Labor, the United States Trademark Trial and Appeal Board, the Louisiana Insurance Commission, the Louisiana Commission on Public Ethics, all gaming regulatory agencies in Louisiana and Mississippi, and the Louisiana Department of Public Health. He is a registered lobbyist in Louisiana. Pat is a member of numerous professional organizations including the Defense Research Institute, Louisiana Association of Defense Counsel, and Association of Average Adjusters of the United States. He is past president of the New Orleans Propeller Club and currently secretary of the International Propeller Club of the United States.

Pierre V. Miller II received a finance degree from the University of Notre Dame and a juris doctorate with *honors* from Tulane Law School in 1986. Pierre served as a law clerk for the late Earl E. Veron, United States District Judge, Western

District of Louisiana. Prior to founding Patrick Miller LLC, Pierre practiced at one of the largest New Orleans law firms, where he gained invaluable experience and extensive training. He is an experienced litigator who has handled bankruptcy, commercial litigation, and business tort cases in areas including intellectual property infringement and misappropriation, construction, contract, insurance, collections, breach of fiduciary duty, professional malpractice, maritime, and trade regulation at all levels of the state and federal court systems. Pierre handles successions and estates and related succession litigation. He advises clients on oil and gas and other transactional matters, including business formations and the negotiation and drafting of contracts and other instruments. Pierre has been named to Louisiana's 2008 and 2009 lists of *Super Lawyers* for Business Litigation and to the 2009 and 2010 lists of *Super Lawyers* in its *Corporate Counsel Edition* for Business Litigation.

Laurence R. DeBuys IV is a 1984 cum laude graduate of Tulane University Law School, where he was a member of the Tulane Maritime Law Journal and served as its Research Editor. He is a member of the State Bars in both Louisiana and Texas and is also admitted to practice before all Federal Courts in Louisiana and the United States District Court for the Southern District of Texas. He is also admitted to practice before the United States Supreme Court. Larry's practice has involved primarily maritime and admiralty litigation, and he has extensive experience in defending vessel owners, P&I clubs, and other insurers against seamen and longshoremen personal injury claims. He has handled numerous vessel collision and allision cases both on behalf of vessel owners and on behalf of the owners of maritime facilities. He has also handled numerous cargo matters, including cases that involved detailed evaluation of charter parties, bills of lading, the Carriage of Goods by Sea Act and the Harter Act. Additionally, Larry has both litigated and performed transactional work regarding vessel construction and offshore service contracts. Larry holds an AV rating from Martindale-Hubbell.

Steve Mattesky received a Bachelor of Arts degree in Journalism and European History from Washington and Lee University in 1978. He attended Tulane University School of Law where he served on the Law Review and was awarded his Juris Doctorate in 1981. Following graduation from law school, he was commissioned a Captain in the U.S. Army Judge Advocate General's Corps where he served from 1982-1986 as an administrative/environmental law attorney and criminal prosecutor. Upon completion of his tour of duty with the military, Steve joined the firm of Terriberry, Carroll and Yancey specializing in the practice of admiralty, maritime and insurance defense litigation. Steve is a member of the

Louisiana State Bar Association and the Southeastern Admiralty Law Institute. He is admitted to practice before the United States Court of Appeals for the Fifth Circuit, United States District Courts for the Eastern, Middle and Western Districts of Louisiana, all Louisiana state courts and the United States Court of Military Review.

REPRESENTATIVE CASES

Below are representative sample cases handled by the Firm's attorneys.

We successfully defended the insurer and TPA in a landmark Louisiana decision on tort liability to a workers' compensation claimant for alleged "bad faith" claims handling. *Livaccari v. Alden Eng'g*, 808 So. 2d 383 (La. App. 1st Cir. 2000).

We won coverage for a business assured in the leading Louisiana case on "advertising injury" coverage under a CGL policy. *Carnival Brands v. AGLI*, 726 So. 2d 496 (La. App. 5th Cir.), writ denied, 740 So. 2d 636 (La. 1999).

We represented a casino's limited partner in AAA arbitration with the general partner over accounting issues, resulting in a \$5.673 million payment to our client.

Originally retained as local counsel to defend against claims of patent infringement, trademark infringement, and trade dress misappropriation, when our responsibilities were expanded to include discovery of the plaintiff's damages expert, we succeeded in obtaining a pre-trial order disqualifying plaintiff's damage expert from testifying at trial. After entry of a trial court judgment in favor of the plaintiff exceeding \$1 million, we were asked to take on a more significant role in appealing the judgment to the Federal Circuit Court of Appeal. The Federal Circuit reversed and remanded the case for further proceedings. Asked to take over as lead counsel for the defense, our firm was instrumental in obtaining a favorable settlement for our clients after the first day of trial. *Hartco Engineering, Inc. v. Wang's International, Inc., Pilot Automotive, Inc., Pep Boys-Manny, Moe & Jack, Inc. and Overton's, Inc.*, 04-1480 (Fed. Cir. 7/25/2005), 142 Fed. Appx. 455, 2005 U.S. App. LEXIS 15194 cert. denied, 546 U.S. 1172 (2006).

We represented the General Partner in the negotiation of the terms of the formation of a partnership involving contributions to the partnership and financing totaling over \$28 million for the construction of a low income housing complex in New Orleans consisting of 41 buildings and 164 apartment units. Our representation

also involved negotiations and drafting of construction loan agreements, permanent financing agreements, construction contracts, and government grant agreements.

We have successfully defended an individual guarantor and his assets against the multimillion dollar claims for indemnification of losses incurred by the issuer of performance bonds to a failed construction company. *Reliance Insurance Co. v. River Road Recycling, Inc.*, 2003 U.S. Dist. LEXIS 9196.

We have successfully represented landowners in the enforcement of their rights under mineral leases.

We have successfully advised our clients on the structure of the acquisition of substantially all of the assets of a failing Louisiana business to protect our client and the acquired assets from the claims of the creditors of the failing business.

We have successfully represented both buyers and sellers in rehhabition actions and actions for breach of warranty involving products as varied as computer software systems to residential properties. *Connell v. Davis*, 06-09 (La. App. 5th Cir. 10/17/2006), 940 So.2d 195, writ denied, 948 So.2d 125 and 178 (2002).

We have extensive experience in handling successions and in representing our clients in related litigation. *Succession of Faget v. Faget*, 2005-1434 (La. App 1st Cir 6/9/2000), 938 So.2d 1013, writ denied, 941 So.2d 40 (La. 11/6/2006) and Succession of Faget, 2008-2422 (La. App. 1st Cir. 12/23/2009), 2009 La.App. LEXIS 2189.

In a “borrowing employer” LHWCA case, we gained reimbursement for the lending employer over the borrower’s objection that a contract barred the claim. *Harbor Constr. v. Global Fabrication*, 2008 La. App. LEXIS 1306 (La. App. 4th Cir. 2008).

In a “borrowing employer” state compensation claim, we recovered contribution for the lender over the borrower’s contention that the parties agreed to a different allocation. *Omega v. Thorncro*, 2008 La. App. LEXIS 1156 (La. App. 1st Cir. 2008).

We represented a seafood processing equipment manufacturer in the last round of litigation with another manufacturer and achieved a global settlement that ended, on mutually beneficial terms, over 40 years of antitrust and patent infringement litigation between the parties.

We represented the employer in a state workers' compensation case in which the appellate court held that a claimant loses the right to benefits by failing to follow physician instructions to engage in "work hardening." *Williams v. BET Constr.*, 857 So. 2d 629 (La. App. 1st Cir. 2003), *writ denied*, 862 So. 2d 994 (La. 2004).

Our attorneys successfully defended a health insurer who cancelled two insurance policies, the first for failure to pay the premiums timely and the second for false and material representations in the application. *Viada v. Blue Cross of Louisiana*, 8871 (4/12/1988), 524 So.2d 101.

We have successfully represented a distributorship in an action against the manufacturer for wrongful termination of the distributorship agreement. *Bath v. Hi-TECH International, Inc.*, 97-434 (La. App. 5th Cir. 11/12/1997), 704 So.2d 292.

We organized, and handled securities issuance and corporate finance for a publicly-held offshore production company headquartered in New Orleans.

Please note the appearance in 1994 of the Firm before the Commission as described in Exhibit "A" hereto. The firm has not represented any private clients before the Commission since such time and does not currently plan to do so.

REPRESENTATIVE CLIENTS

Advanzeon Solutions, Inc.
Agility Project Logistics, Inc.
Audubon Engineering, Inc.
Bayou Bakery, LLC
Bituminous Casualty Corporation
CHS, Inc.
Chilly's, LLC
Community Living Alternatives, Inc.
Darling Industries
Dominie, LLC
Energy Partners, Ltd. (EPL)
FFE Transportation Services, Inc.
Global Construction & Equipment, LLC
Grupo Forcca S.A. de C.V.
Heartland Wisconsin Corp.
Liberty Mutual Insurance Company
Latino Farmers Cooperative of Louisiana, Inc.
Louisiana Public Service Commission
Marquette Transportation Company Gulf-Inland, LLC
MITEL, Inc

NCC Financial, LLC
New Orleans School of Gaming and Bartending
Pacific Cycle, Inc.
Pilot Automotive, Inc.
Pontchartrain Capital, LLC
Provencher Claims Management, LLC
Power Great Lakes, Inc.
RLI Insurance Company
Seagull Marine, Inc.
Transoceanic Shipping, Inc.
Transoceanic Trading & Development, LLC
Traveler's Insurance Company
Underwriters Indemnity Company
United States Department of Agriculture
Veteran's Administration of the United States
Zurvita Holdings, Inc.

EXHIBIT “A”

OVERVIEW OF PATRICK MILLER LLC’S APPEARANCES BEFORE THE LOUISIANA PUBLIC SERVICE COMMISSION

In 1994, we represented Allvend, Inc., as intervenor in “Louisiana Public Service Commission v. Paytel Enterprises, Inc. and USA Telecom, Inc.” Docket No. U-20939. Since then we have not represented a private party before the LPSC.

In 2010 we were awarded representation of Commission Staff in a fuel audit of CLECO. Our involvement was minimal given the resolution of all significant issues by Staff.

In 2016, we represented Staff in a fuel audit of Legacy EGSL, Docket No. U-32245.

We assisted Staff in the “Dry Cask” matter, Docket No. U-34298, concerning FAC recovery for dry storage expenses of spent nuclear fuel and refunds to customers from DOE.

We are currently assisting Staff in Docket No. U-34332, *In re Review of Special Order 01-2001 to determine if it remains in the best interest of Louisiana Ratepayers.*

We assisted Staff in Docket No. X-34696, *In re Review and/or facilitation of relocation of certain electric service lines located at the Slidell Municipal Airport in order to facilitate airport expansion.*

We assisted Staff in Docket No. R-34860, *In re Rules applicable to electric service providers’ provision of service to load outside its historical footprint and rates that may be offered for industrial load.*

We are currently assisting Staff in Docket Nos. U-34951, U-35205, and U-35881, *In re Entergy Louisiana, LLC’s Formula Rate Plan Annual Evaluation Reports for Test Years Ending December 31, 2017, 2018, and 2019.*

We assisted Staff in Docket No. U-35324, *In re SWEPCO’s Application for Certification and Approval of the Acquisition of Certain Renewable Resources* (wind power).

We are currently assisting Staff in Docket No. U-35753, *Cleco Power and SWEPCO’s Joint Application to close the Oxbow Mine* and the same applicants’ to-be-filed *Joint Application to Retire the Dolet Hills Power Station.*

We are currently assisting Staff in Docket No. U-35927, *1803 Electric Cooperative, Inc., Ex Parte – In re Application for Approval of Power Purchase Agreements and for Cost Recovery.*

We are currently assisting Staff in Docket No. X-35981, *Investigatory Audit of TESI.*