



March 3, 2023

Louisiana Public Service Commission  
Office of the General Counsel  
602 North Fifth Street  
Baton Rouge, Louisiana 70802

Attention: Kimberly N. O'Brian  
Kathryn H. Bowman

RE: RFP 23-02, Docket No. X-36643, *Audit of Fuel Adjustment Clause Filings for Entergy Louisiana, LLC for the Period of January 2020 through December 2022*

ReSolved Energy Consulting, LLC ("REC") is pleased to submit this Proposal for Services to the Louisiana Public Service Commission ("LPSC" or "Commission") for consulting services to assist the Commission in the review and analysis of Entergy Louisiana's FAC filings for the period January 2020 through December 2022 under the parameters of the 1997 FAC Order. This proposal describes the consulting services REC will provide including:

- A. Statement of the Project
- B. Firm Profile
- C. Work Plan
- D. Prior Experience
- E. References
- F. Personnel
- G. Statement of Potential Conflicts of Interests
- H. Budget Estimates
- I. Authorized Signature
- J. Resumes

REC believes this proposal is responsive to the LPSC's needs and that the results of REC's consulting efforts will ensure that the LPSC is prepared to address any issues brought forth as a result of this review and analysis. We are confident that we can serve the Commission's needs and look forward to working with you and your staff.

Thank you for the opportunity to prepare this proposal for services. If you have any questions regarding this proposal, please feel free to call me at (512) 331 – 4949, extension 105.

Very truly yours,

A handwritten signature in black ink, appearing to read "Karl J. Nalepa", written in a cursive style.

Karl J. Nalepa  
President



**Proposal for Services**

**Louisiana Public Service Commission  
Request for Proposals No. 23-02**

**Docket No. X-36643**

**Audit of**

**Entergy Louisiana, LLC**

**Fuel Adjustment Clause Filings for**

**January 2020 Through December 2022**

March 3, 2023

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***Proposal for  
Louisiana Public Service Commission  
RFP 23-02  
Audit of Fuel Adjustment Clause Filings for Entergy Louisiana, LLC  
(January 2020 Through December 2022)***

**A. STATEMENT OF THE PROJECT**

Fuel costs make up a significant portion of a utility’s cost of service and can fluctuate widely over relatively short periods of time. A Fuel Adjustment Clause (“FAC”) permits utilities to recoup fuel costs on an ongoing basis without a comprehensive review of the utility’s total cost of service. A FAC is not designed to allow the utility to earn a profit; rather, it is a recoupment device designed to permit a dollar-for-dollar recovery of fluctuations in the cost of fuel to the utility. FAC clauses may appear on the surface to be clear-cut based upon a prescribed formula. However, the implementation of the formula can prove to be controversial and complex. For this reason, regulators retain jurisdiction to review and determine, in a retrospective analysis, whether the costs passed through to consumers via the FAC were prudently incurred, produce just and reasonable rates, and were properly included in the FAC.

The Louisiana Public Service Commission (“LPSC” or “Commission”) has initiated an audit of Entergy Louisiana, LLC (“Entergy” or “Company”) for the period January 2020 through December 2022. The Commission further directed the LPSC Staff (“Staff”) to select independent technical consultants to assist Staff in reviewing the technical and jurisdictional issues related to the Commission’s audit.

Under the Staff’s direction, ReSolved Energy Consulting, LLC (“REC”) task is to assist the Commission’s Legal and Audit and Utilities Divisions in analyzing fuel purchases and usage by Entergy during the audit period to determine the accuracy and reasonableness of those costs recovered by the Company through its FAC. In determining the reasonableness of these costs REC will review the operations, books, records and FAC filings of Entergy, conduct discovery, prepare and defend direct and rebuttal testimony, participate in public hearings, assist Staff in preparation of any post-hearing briefs or filings, assist in any settlement discussions and/or stipulation hearings, and, if required, attend and testify at the Commission’s Business and Executive Session(s).

The basis for direct testimony will be an Audit Report containing the results of the investigation. That report will contain specific findings and recommendations concerning whether the costs passed through the FAC clause were or were not reasonable and prudent, and whether the costs were appropriate for recovery in the FAC clause mechanism consistent with the Commissions November 6, 1997 General Order.

## **B. FIRM PROFILE**

ReSolved Energy Consulting, LLC is a consulting firm specializing in the electric and natural gas utility industry since 1998. REC services include regulatory assistance, resource planning, power supply analysis and procurement, economic and financial analysis, cost of service analysis and rate design, competitive assessment, litigation support, and load aggregation services.

REC personnel regularly participate in utility regulatory proceedings. These activities often include representing the interests of municipalities and their ratepayers in utility base rate or fuel cost proceedings, fuel reconciliation and refund filings, annual rate adjustments such as transmission, distribution, and purchased power cost recovery factors, and other such filings by investor-owned utilities, including SWEPCO, Entergy, CenterPoint, AEP and Atmos Energy. REC has also represented public power entities in base rate and wholesale transmission rate increase requests. A majority of our assignments have been before Texas regulatory bodies, but REC consultants have provided services throughout the country.

In addition to regulatory proceeding engagements, REC is also experienced in the procurement of energy supplies at both a wholesale and retail level and has also assisted clients in asset divestiture and procurement. Following are some representative projects in which REC has assisted clients in these matters.

Since 2001 REC has served as technical consultant to a large power aggregation group that since 2011 is called Texas Cities for Affordable Power (“TCAP”). This group is comprised of over 160 Texas cities and political subdivisions. REC’s duties include supply procurement, including issuance of RFPs for power supplies and the negotiation of power supply agreements, provide technical assistance on electric issues, assist individual members with electric problems, and provide new and innovative approaches for saving members money via innovative procurement and contracting. REC developed and implemented one of the first arrangements in the Texas deregulated market where customers separately procure power and REP services from alternative providers.

As consultant to a large Texas municipal utility, REC performed financial analysis and negotiated provisions of the sale of generation assets by the utility to a third party, as well as negotiating a related multi-year transitional power agreement for the municipal utility. In addition, working as consultant to a Texas municipal utility, REC solicited and negotiated a multi-year power purchase agreement totaling \$200 million for full requirements wholesale electric supply and QSE and energy balancing services in ERCOT. Furthermore, REC consultants have served as project advisor for numerous other power purchase contracts, interconnection agreements, and a construction contract for a 700 MW combined cycle generation project in Texas.

For additional information please visit our web site at [www.ReSolvedEnergy.com](http://www.ReSolvedEnergy.com).

## **C. WORK PLAN**

The Commission's General Order dated November 6, 1997 ("FAC Order") requires that the costs passed through a utility's fuel adjustment mechanism were prudently incurred, produced just and reasonable rates, were necessary to the provision of electric service, and were eligible for recovery through the fuel clause. This fuel adjustment clause audit of Entergy for the period January 2020 through December 2022 is intended to comply with the FAC Order.

REC has previously conducted a number of fuel adjustment clause audits on behalf of the Commission. Consequently, REC consultants are familiar with the requirements of the FAC order and its application to utility fuel costs in particular.

REC will work closely with the LPSC Staff in reviewing the operations, books and records of Entergy. REC's consultants will thoroughly analyze the Companies books and records to delineate includable and excludable fuel and purchased power costs. REC's consultants, working in concert with Staff, will develop and assist in the development of data requests and will review and analyze the utility's responses to those data requests as well as responses to data requests submitted by other parties, if any.

REC's review procedures will include an analysis of Entergy's monthly comprehensive fuel adjustment reporting requirements filed with the LPSC. REC will review and analyze Entergy's monthly comprehensive fuel adjustment filings to assure compliance with all pertinent state and federal regulations. If needed, REC will develop new, or suggest improvements to Staffs current internal procedures to effectively monitor and evaluate Entergy's performance in areas impacting the fuel and purchased power costs.

Issues that REC will address include, but are not necessarily limited to:

- 1) A determination if fuel and associated costs are properly identified and recorded in the appropriate uniform system of accounts.
  - a) Only those direct costs of fuel included in FERC Accounts 151, 501 and 555 are recoverable as fuel and purchased power under the Louisiana FAC guidelines and rules. A detailed review of the Company's books and records will be undertaken to ensure that administration, labor, byproduct disposal, and other excludable costs are not included in the FAC.
  - b) An analysis of any special circumstances requests for recovery of otherwise excludable costs in the FAC.
- 2) A determination if purchased energy and associated costs are properly identified.
  - a) A detailed review of the Company's books and records will be undertaken to ensure that purchased power demand, capacity, or facilities charges, whether explicitly identified or subsumed within the energy charge, are not included in the FAC.
  - b) A review of the books and records to ensure that off-system sales and revenues are appropriately accounted for.

- 3) An assessment of the Company's practices for economical purchase and use of fuel and electric energy.
  - a) Did the Company purchase natural gas at reasonable prices as compared to published market indices?
  - b) During the audit period, were storage facilities utilized to provide increased supply reliability and swing flexibility, and if so, were the facilities effectively utilized. Did alternatives exist, such as long-term gas supply and transportation agreements, which could provide the same reliability and flexibility at a lower cost?
  - c) Were coal and coal transportation costs reasonable, and were fuel inventories appropriate to maintain reliable generation?
  - d) Were plant heat rates and availability factors reasonable?
  - e) Were purchased power energy costs reasonable as compared to published market indices?
  - f) Did the Company take advantage of opportunities in the fuel and purchased power market to reduce costs to consumers?
  - g) Were affiliate transactions reasonable and consistent with Commission rules?
- 4) An assessment of the relevant contract terms and conditions and any variations from contract terms.
  - a) Were fuel and purchased power contracts in existence during the reconciliation period properly administered?
  - b) Were fuel or purchased power contracts entered into during the review period reasonable and necessary?
  - c) Were opportunities to renegotiate fuel and purchased power contracts to secure more favorable terms pursued when possible?
- 5) An assessment of whether Entergy complied with prior Orders of the Commission with regards to fuel-related issues.

One issue particular to this audit period is how Entergy managed its fuel costs during Winter Storm Uri to minimize costs to its customers to the extent possible.

Using information obtained through discovery and developed by means of our own analyses, REC will assist Staff in preparing an Audit Report which will identify any irregularities found in the monthly fuel adjustment calculations that were incorrectly assessed and applied to Louisiana customer billing statements or which allowed for the recovery of these unauthorized expenses by Entergy. The Report will include an Executive Summary which will identify any cost included in the audit found to be in violation of the FAC Order and a recommendation as to the appropriate methodology to be utilized by the Commission to provide for recovery of these costs.

If necessary, REC's Consultants will also prepare testimony which, after review and vetting by Staff, will be filed on behalf of Staff. REC's consultants will support and defend its filed

testimony in any appearances as expert witnesses and will respond in a timely manner to any data requests filed by the utility or by other parties. Further, REC’s consultants will assist Staff in developing cross-examination materials for the utility’s witnesses and for the witnesses of intervening parties as necessary. REC’s consultants will also assist Staff in preparing briefs, reply briefs, and proposed orders as required. REC’s consultants are prepared to assist Staff in any settlement discussions and/or stipulation hearing and, if necessary, testify at the Commission’s Business and Executive Session(s).

**Estimated Timeline**

REC submits the following estimated timeline to complete the work plan as described above:

<b>Activity</b>	<b>Description</b>	<b>Date</b>
<b>1</b>	Review FAC filings and supporting materials	April 2023
<b>2</b>	Prepare data requests and review responses	May 2023
<b>3</b>	Review relevant books and records and historical data involving prior audits	June-August 2023
<b>4</b>	Participate in status conferences with Company and/or Staff	September 2023
<b>5</b>	Conduct analysis and develop recommendations	October -November 2023
<b>6</b>	Prepare and submit Staff Audit Report	December 2023
<b>If Necessary:</b>		
<b>7</b>	Prepare and submit prefiled testimony, respond to data requests, and prepare for hearing	January-March 2024
<b>8</b>	Appear at hearing. Assist Staff to develop cross-examination materials, prepare briefs, reply briefs and proposed Orders.	April-June 2024
<b>9</b>	Participate in any settlement discussions and/or stipulated hearing	July-August 2024
<b>10</b>	Appear at B&E Session and testify if necessary	September 2024



**D. PRIOR EXPERIENCE**

REC has assisted the Louisiana Public Service Commission Staff in a number of utility dockets, including:

- Docket No. U-31971 *Joint Application of Entergy Louisiana, LLC for Approval to Construct Unit 6 at Ninemile Point Station and of Entergy Gulf States Louisiana, L.L.C. for Approval to Participate in a Related Contract for the Purchase of Capacity and Electric Energy, for Cost Recovery and Request for Timely Relief.*
- Docket No. U-33033 *Joint Application of Entergy Louisiana, LLC and Entergy Gulf States Louisiana, LLC for Certification of First Year Revenue Requirement Associated with Construction of Ninemile 6 and Related Purchase Power Agreement and Request for Timely Relief.*
- Undocketed *Entergy Service's Inc.'s 2014 Request for Proposals for Limited Term Capacity-Only Products.*
- Docket No. X-33322 *Audit of Southwestern Electric Power Company's charges flowed through its Fuel Adjustment Charge, Pursuant to Commission General Order U-21497 from the Period Beginning January 1, 2005 Through December 31, 2013 (2005-2013).*
- Docket No. U-33492 *Dixie Electric Membership Corporation's Formula Rate Plan Annual Filings Pursuant to Order No. U-33063-A.*
- Docket No. X-33577 *Investigation into the Ability of Southwestern Electric Power Company to Maintain Service During Severe Weather Events.*
- Docket No. U-33633 *Application of Entergy Louisiana, LLC for Review of the Management of the Construction of Ninemile 6, Pursuant to Order No. U-31971.*
- Docket No. U-33906 *Dixie Electric Membership Corporation's Formula Rate Plan Annual Filings Pursuant to Order No. U-33063-A.*
- Docket No. U-34199 *Southwestern Electric Power Company's Annual Formula Rate Plan Reports*
- Docket No. U-34344 *Dixie Electric Membership Corporation's 2016 Formula Rate Plan Annual Filing.*
- Docket No. U-34675 *Southwestern Electric Power Company's 2015 Annual Formula Rate Plan Report*
- Docket No. U-34717 *Dixie Electric Membership Corporation's 2017 Formula Rate Plan Annual Filing.*
- Docket No. U-34806 *Southwestern Electric Power Company's 2017 Annual Formula Rate Plan Report*

- Docket No. U-35131 *Investigative Audit into the Managerial and Financial Activities of Dixie Electric Membership Corporation.*
- Docket No. U-35173 *Audit of Fuel Adjustment Clause Filings for Southwestern Electric Power Company for the Period January 2016 through December 2018.*
- Docket No. U-35359 *Dixie Electric Membership Corporation's 2019 Rate Filing and Request for Certification of its Advanced Metering System (AMS) Upgrade.*
- Docket No. X-35989 *Audit of Fuel Costs for Southwestern Electric Power Company Associated with the February 2021 Winter Storm Event.*
- Docket No. U-36254 *Dixie Electric Membership Corporation's Application for Interim and Final Emergency Rate Relief.*
- Docket No. U-36368 *Dixie Electric Membership Corporation's 2021 Formula Rate Plan Annual Filing.*

In addition, REC consultants are familiar with the audit of fuel purchases through participation in various fuel review proceedings before the Texas Public Utility Commission.

REC's project manager, Mr. Karl Nalepa, has broad experience in the regulation of electric and gas utilities, including service as a Fuel Analyst with the Public Utility Commission of Texas. Additionally, he has participated in many fuel, purchased power and purchased gas reviews in Texas including:

**Before the Public Utility Commission of Texas**

- Docket No. 54057 *Application of Entergy Texas, Inc. for Authority to Reconcile Fuel Costs*
- Docket No. 53931 *Application of Southwestern Electric Power Company for Authority to Reconcile Fuel Costs*
- Docket No. 50997 *Application of Southwestern Electric Power Company for Authority to Reconcile Fuel Costs*
- Docket No. 48973 *Application of Southwestern Public Service Company for Authority to Reconcile Fuel and Purchased Power Costs*
- Docket No. 41791 *Application of Entergy Texas, Inc. for Authority to Change Rates and Reconcile Fuel Costs*
- Docket No. 40443 *Application of Southwestern Electric Power Company for Authority to Change Rates and Reconcile Fuel Costs*

- Docket No. 39896     *Application of Entergy Texas, Inc. for Authority to Change Rates, Reconcile Fuel Costs, and Obtain Deferred Accounting Treatment*
- Docket No. 37744     *Application of Entergy Texas, Inc. for Authority to Change Rates and Reconcile Fuel Costs*
- Docket No. 37580     *Application of Entergy Texas, Inc. to Implement an Interim Fuel Refund*
- Docket No. 37162     *Application of Southwestern Electric Power Company for Authority to Reconcile Fuel Costs*
- Docket No. 34800     *Application of Entergy Gulf States, Inc. for Authority to Change Rates and Reconcile Fuel Costs*
- Docket No. 16705     *Application of Entergy Gulf States, Inc. for Approval of its Transition to Competition Plan and the Tariffs Implementing the Plan, and for the Authority to Reconcile Fuel Costs, to Set Revised Fuel Factors, and to Recover a Surcharge for Under-Recovered Fuel Costs*
- Docket No. 10092     *Application of Houston Lighting & Power Co. for Reconciliation of Fuel Costs*
- Docket No. 10035     *Application of West Texas Utilities Co. to Reconcile Fuel Costs and for Authority to Increase Fixed Fuel Factors*

**Before the Railroad Commission of Texas**

- Docket No. 9732     *Atmos Energy Corporation, Mid-Tex Division Gas Cost Review*
- Docket No. 9530     *Atmos Energy Corporation Transmission Gas Cost Review*

REC consultants also have a broad base of requisite experience working for electric utilities (including IOUs and public power), independent power generators and other market participants with a particular interest in the Texas and Louisiana markets. Our staff has direct experience in Louisiana markets from both an employee and consultant perspective and understands the many challenges and unique features of the Louisiana market.

In evaluating the qualifications of firms offering to provide assistance to Staff in a retrospective analysis of Entergy's fuel costs, you will find that REC has a unique combination of talent and experience that sets us apart from other consulting firms. REC consultants have both utility operating and regulatory commission backgrounds. REC's professionals have performed numerous fuel costs reviews, resource planning and power supply procurement studies, revenue requirement analyses and rate design engagements involving critical analysis of the issues and

preparation of testimony to support positions to address our client's needs and concerns. REC consultants are knowledgeable of accounting standards and electric utility practices including affiliate transactions; generation fuel supply requirements; purchased power requirements; fuel markets and contracting; and the development of base rates, fuel adjustment clauses and other such pricing mechanisms.

## **E. REFERENCES**

Stone Pigman Walther Wittmann L.L.C.  
Mr. Paul L. Zimmering, Esq.  
546 Carondelet Street  
New Orleans, Louisiana 70130  
(504) 581-3200

Lloyd Gosselink Rochelle & Townsend, P.C.  
Mr. Thomas Brocato  
816 Congress Avenue, Suite 1900  
Austin, TX 78701  
(512) 322-5857

The Lawton Law Firm  
Mr. Dan Lawton  
12600 Hill Country Blvd.  
Suite R-275  
Austin, TX 78738  
(512) 322-0019

Herrera Law & Associates, PPLC  
Mr. Alfred Herrera  
4400 Medical Parkway  
Austin, TX 78756  
(512) 474-1492

## **F. PERSONNEL**

REC's project team is proposed to consist of two highly experienced consultants. Although we do not anticipate using other REC consultants during this engagement, additional REC personnel are available to provide additional assistance to this project, if necessary. Brief descriptions of each consultant who will participate in this project are provided below along with that consultant's role in this project. Resumes of each of these individuals are provided in the attachments to this proposal.

REC's project manager will be Karl Nalepa, an economist with more than 40 years of experience in the energy sector. In addition to his consulting experience, he has previously held positions with both the Public Utility Commission of Texas and the Railroad Commission of Texas. He has extensive experience analyzing utility rate filings and has prepared and defended expert testimony in both administrative and civil proceedings. As a Railroad Commission Assistant Director, he managed staff participation in all aspects of contested proceedings. Mr. Nalepa has experience in utility cost-of-service and resource planning for electric and natural gas distribution utilities as well as experience in the analysis of accounting and economic data for determination of revenue requirements. Mr. Nalepa regularly provides consulting assistance in utility matters relating to pricing and regulatory issues. He has provided expert testimony before various regulatory agencies. Mr. Nalepa has been project manager for REC for numerous engagements relating to pricing, cost-of-service, revenue requirements, regulatory issues and other matters. Mr. Nalepa's responsibilities in this engagement include coordination and control of REC's consulting efforts, evaluation of regulatory compliance, and support of other REC consulting personnel in all aspects of REC's work efforts. He will serve as principal contact at REC and will direct the activities of other REC consultants in this engagement.

Erin Cromleigh is an energy consultant with fifteen years of audit and utility regulatory experience. Ms. Cromleigh is experienced in quantifying accounting adjustments in regulatory proceedings and in evaluating investor owned and municipally owned revenue requirements. As a financial analyst with the Railroad Commission of Texas, she performed duties for gas utility hearings and legal support activities in the Market Oversight Section of the Oversight and Safety Division. In this position, Ms. Cromleigh appeared as a staff expert witness in gas utility rate cases and served as an examiner on gas utility filings such as interim rate adjustments, sales transfers & mergers, and abandonment of service requests. She also contributed to the implementation of new legislative requirements for propane distribution companies. As an auditor with the Texas State Auditor's Office, Ms. Cromleigh conducted various financial, compliance, and performance audits for numerous State agencies including multiple audits of the Employees Retirement System of Texas. Each audit required her to obtain an understanding of the agency's policies, select samples and perform appropriate testing to obtain sufficient audit evidence and achieve the audit objectives.

## **G. STATEMENT OF POTENTIAL CONFLICTS OF INTEREST**

The Consultants, ReSolved Energy Consulting and its team members, have no relationships between themselves and the companies under the jurisdiction of the Louisiana Public Service Commission, or with any subsidiaries or affiliates of such companies. To the best of our knowledge and belief, there are no real or potential conflicts of interest that exist between the Consultant and any utilities in Louisiana.

**H. BUDGET ESTIMATES**

	<u>Hourly Rates:</u>		<u>Total Budget Estimate:</u>
Mr. Karl Nalepa	\$275/hr	Professional Fees:	\$46,800
Ms. Erin Cromleigh	\$185/hr	<u>Total Other Costs:*</u>	<u>\$ 1,800</u>
		Total Fees and Costs:	\$48,600

\* Travel, copies, postage

REC will only bill for actual hours of work performed and costs incurred. The proposed budget is based on REC's best estimate of the scope of the project as outlined in the RFP and REC will obtain approval of the Commission prior to any change in the budget. If the scope of the project changes as a result of actions outside the control of REC which result in an increase to the budget, the Commission must approve the change in budget prior to REC commencing work under the revised scope.

Note that the proposed budget does not include time for support activities which might continue after an Order is signed in these proceedings, such as rehearing on some or all issues, or appeals by any party to the proceedings. A budget for these activities will be developed in consultation with Commission Staff at that time.

**I. AUTHORIZED SIGNATURE**

RESOLVED ENERGY CONSULTING, LLC  
11044 RESEARCH BLVD., SUITE A-420  
AUSTIN, TEXAS 78759  
PHONE: (512) 331-4949, EXT. 105



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KARL J. NALEPA  
PRESIDENT

**J. APPENDIX - RESUMES**





## **AREAS OF EXPERTISE**

### **Regulatory Analysis**

*Electric Power:* Analyzed electric utility rate, certification, and resource forecast filings. Assessed the quality of fuel supply management, and reasonableness of fuel costs recovered from ratepayers. Projected the cost of fuel and purchased power. Estimated the impact of environmental costs on utility resource selection. Participated in regulatory rulemaking activities. Provided expert staff testimony in a number of proceedings before the Texas Public Utility Commission.

As consultant, represent interests of municipal clients intervening in large utility rate proceedings through analysis of filings and presentation of testimony before the Public Utility Commission. Also assist municipal utilities in preparing and defending requests to change rates and other regulatory matters before the Public Utility Commission.

*Natural Gas:* Directed the economic regulation of gas utilities in Texas for the Railroad Commission of Texas. Responsible for monitoring, analyzing and reporting on conditions and events in the natural gas industry. Managed Commission staff representing the public interest in contested rate proceedings before the Railroad Commission, and acted as technical examiner on behalf of the Commission. Mediated informal disputes between industry participants and directed handling of customer billing and service complaints. Oversaw utility compliance filings and staff rulemaking initiatives. Served as a policy advisor to the Commissioners.

As consultant, represent interests of municipal clients intervening in large utility rate proceedings through analysis of filings and presentation of testimony before the cities and Railroad Commission. Also assist small utilities in preparing and defending requests to change rates and other regulatory matters before the Railroad Commission.

### **Litigation Support**

Retained to support litigation in natural gas contract disputes. Analyzed the results of contract negotiations and competitiveness of gas supply proposals considering gas market conditions contemporaneous with the period reviewed. Supported litigation related to alleged price discrimination related to natural gas sales for regulated customers. Provided analysis of regulatory and accounting issues related to ownership of certain natural gas distribution assets in support of litigation against a natural gas utility. Supported independent power supplier in binding arbitration regarding proper interpretation of a natural gas transportation contract. Provided expert witness testimony in administrative and civil court proceedings.

### **Utility System Assessment**

Led a management and performance review of the Public Utility Commission. Conducted performance reviews and valuation studies of municipal utility systems. Assessed ability to compete in the marketplace, and recommended specific actions to improve the competitive position of the utilities. Provided

comprehensive support in the potential sale of a municipal gas system, including preparation of a valuation study and all activities leading to negotiation of contract for sale and franchise agreements.

### **Energy Supply Analysis**

Reviewed system requirements and prepared requests for proposals (RFPs) to obtain natural gas and power supplies for both utility and non-utility clients. Evaluated submittals under alternative demand and market conditions, and recommended cost-effective supply proposals. Assessed supply strategies to determine optimum mix of available resources.

### **Econometric Forecasting**

Prepared econometric forecasts of peak demand and energy for municipal and electric cooperative utilities in support of system planning activities. Developed forecasts at the rate class and substation levels. Projected price of natural gas by individual supplier for Texas electric and natural gas utilities to support review of utility resource plans.

### **Reservoir Engineering**

Managed certain reserves for a petroleum exploration and production company in Texas. Responsible for field surveillance of producing oil and natural gas properties, including reserve estimation, production forecasting, regulatory reporting, and performance optimization. Performed evaluations of oil and natural gas exploration prospects in Texas and Louisiana.

## **PROFESSIONAL MEMBERSHIPS**

Society of Petroleum Engineers  
International Association for Energy Economics

**SELECT PUBLICATIONS, PRESENTATIONS, AND TESTIMONY**

- “Public Utility Ratemaking,” EBF 401: Strategic Corporate Finance, The Pennsylvania State University, September 2013
- “What You Should Know About Public Utilities,” EBF 401: Strategic Corporate Finance, The Pennsylvania State University, October 2011
- “Natural Gas Markets and the Impact on Electricity Prices in ERCOT,” Texas Coalition of Cities for Fair Utility Issues, Dallas, October 2008
- “Natural Gas Regulatory Policy in Texas,” Hungarian Oil and Gas Policy Business Colloquium, U.S. Trade and Development Agency, Houston, May 2003
- “Railroad Commission Update,” Texas Society of Certified Public Accountants, Austin, April 2003
- “Gas Utility Update,” Railroad Commission Regulatory Expo and Open House, October 2002
- “Deregulation: A Work in Progress,” Interview by Karen Stidger, *Gas Utility Manager*, October 2002
- “Regulatory Overview: An Industry Perspective,” Southern Gas Association’s Ratemaking Process Seminar, Houston, February 2001
- “Natural Gas Prices Could Get Squeezed,” with Commissioner Charles R. Matthews, *Natural Gas*, December 2000
- “Railroad Commission Update,” Texas Society of Certified Public Accountants, Austin, April 2000
- “A New Approach to Electronic Tariff Access,” Association of Texas Intrastate Natural Gas Pipeline Annual Meeting, Houston, January 1999
- “A Texas Natural Gas Model,” United States Association for Energy Economics North American Conference, Albuquerque, 1998
- “Texas Railroad Commission Aiding Gas Industry by Updated Systems, Regulations,” *Natural Gas*, July 1998
- “Current Trends in Texas Natural Gas Regulation,” Natural Gas Producers Association, Midland, 1998
- “An Overview of the American Petroleum Industry,” Institute of International Education Training Program, Austin, 1993
- Direct testimony in PUC Docket No. 10400 summarized in *Environmental Externality*, Energy Research Group for the Edison Electric Institute, 1992
- “God’s Fuel - Natural Gas Exploration, Production, Transportation and Regulation,” with Danny Bivens, Public Utility Commission of Texas Staff Seminar, 1992
- “A Summary of Utilities’ Positions Regarding the Clean Air Act Amendments of 1990,” Industrial Energy Technology Conference, Houston, 1992
- “The Clean Air Act Amendments of 1990,” Public Utility Commission of Texas Staff Seminar, 1992

**KARL J. NALEPA  
TESTIMONY FILED**

<b>DKT NO.</b>	<b>DATE REPRESENTING</b>		<b>UTILITY</b>	<b>PHASE</b>	<b>ISSUES</b>
<u>Before the Public Utility Commission of Texas</u>					
54282	Jan 23	Xcel Municipalities	Southwestern Public Service	Fuel Surcharge	Appropriate Recovery Period
54234	Jan 23	CARD	SWEPCO	Fuel Surcharge	Appropriate Recovery Period
54040	Jan 23	CARD	SWEPCO	TCRF	TCRF Methodology
54039	Nov 22	CARD	SWEPCO	DCRF	DCRF Methodology
53766	Nov 22	Xcel Municipalities	Southwestern Public Service	Rate Surcharge	Appropriate Interest Rate
53719	Oct 22	Cities	Entergy Texas Inc.	Cost of Service	Cost of Service
53625	Nov 22	Office of Public Counsel	SWEPCO	CCN	Public Interest Review
53601	Aug 22	Cities	Oncor Electric Delivery	Cost of Service Revenues / Tariffs / Cost Allocation	
53551	Aug 22	City of El Paso	El Paso Electric	EECRF	EECRF Methodology
53436	May 22	TNMP Cities	Texas-New Mexico Power	DCRF	DCRF Methodology
53034	Jul 22	Xcel Municipalities	Southwestern Public Service	Fuel Reconciliation	Fuel Cost Recovery
52728	May 22	Office of Public Counsel	City of College Station	TCOS	Wholesale Transmission Rate
52487	Mar 22	Office of Public Counsel	Entergy Texas Inc.	CCN	Public Interest Review
52485	Mar 22	Office of Public Counsel	Southwestern Public Service	CCN	Public Interest Review
52195	Oct 21	City of El Paso	El Paso Electric	Cost of Service	Cost of Service Model
52194	July 21	Cities	CenterPoint Energy Houston	EECRF	EECRF Methodology
52178	July 21	Cities	Oncor Electric Delivery	EECRF	EECRF Methodology

<b>DKT NO.</b>	<b>DATE</b>	<b>REPRESENTING</b>	<b>UTILITY</b>	<b>PHASE</b>	<b>ISSUES</b>
52081	July 21	City of El Paso	El Paso Electric	EECRF	EECRF Methodology
52067	July 21	Cities	Entergy Texas Inc.	EECRF	EECRF Methodology
51997	Aug 21	Office of Public Counsel	Entergy Texas, Inc.	System Restoration Costs	Cost Review
51802	Aug 21	Xcel Municipalities	Southwestern Public Service	Cost of Service	Cost Allocation
51415	Mar 21	CARD	SWEPCO	Cost of Service	Cost Allocation
51381	Dec 20	Entergy Cities	Entergy Texas Inc.	GCRR	GCRR Methodology
51345	Oct 20	Denton Municipal Electric	Denton Municipal Electric	Interim TCOS	Wholesale Transmission Rate
51215	Mar 21	Office of Public Counsel	Entergy Texas Inc.	CCN	Public Interest Review
51100	Nov 20	Office of Public Counsel	Lubbock Power & Light	TCOS	Wholesale Transmission Rate
50997	Jan 21	CARD	SWEPCO	Fuel Reconciliation	Fuel Cost Recovery
50790	Jul 20	Office of Public Counsel	Entergy Texas, Inc.	Sale, Transfer, Merger	Public Interest Review
50714	May 20	Cities	Entergy Texas Inc.	DCRF	DCRF Methodology
50110	Dec 19	Denton Municipal Electric	Denton Municipal Electric	Interim TCOS	Wholesale Transmission Rate
49831	Feb 20	Xcel Municipalities	Southwestern Public Service	Cost of Service	Cost Allocation
49737	Jan 20	Office of Public Counsel	SWEPCO	CCN	Public Interest Review
49594	Jul 19	Oncor Cities	Oncor Electric Delivery	EECRF	EECRF Methodology
49592	Jul 19	AEP Cities	AEP Texas Inc.	EECRF	EECRF Methodology
49586	Jul 19	TNMP Cities	Texas-New Mexico Power	EECRF	EECRF Methodology
49583	Aug 19	Gulf Coast Coalition	CenterPoint Energy Houston	EECRF	EECRF Methodology
49496	Jun 19	City of El Paso	El Paso Electric	EECRF	EECRF Methodology

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49494	Jul 19	AEP Cities	AEP Texas Inc.	Cost of Service	Plant Additions
49421	Jun 19	Office of Public Counsel	CenterPoint Energy Houston	Cost of Service	Cost of Service
49395	May 19	City of El Paso	El Paso Electric	DCRF	DCRF Methodology
49148	Apr 19	City of El Paso	El Paso Electric	TCRF	TCRF Methodology
49042	Mar 19	SWEPCO Cities	SWEPCO	TCRF	TCRF Methodology
49041	Feb 19	SWEPCO Cities	SWEPCO	DCRF	DCRF Methodology
48973	May 19	Xcel Municipalities	Southwestern Public Service	Fuel Reconciliation	Fuel / Purch Power Costs
48963	Dec 18	Denton Municipal Electric	Denton Municipal Electric	Interim TCOS	Wholesale Transmission Rate
48420	Aug 18	Gulf Coast Coalition	CenterPoint Energy Houston	EECRF	EECRF Methodology
48404	Jul 18	Cities	Texas-New Mexico Power	EECRF	EECRF Methodology
48371	Aug 18	Cities	Entergy Texas Inc.	Cost of Service	Cost of Service
48231	May 18	Cities	Oncor Electric Delivery	DCRF	DCRF Methodology
48226	May 18	Gulf Coast Coalition	CenterPoint Energy Houston	DCRF	DCRF Methodology
48222	Apr 18	Cities	AEP Texas Inc.	DCRF	DCRF Methodology
47900	Dec 17	Denton Municipal Electric	Denton Municipal Electric	Interim TCOS	Wholesale Transmission Rate
47527	Apr 18	Xcel Municipalities	Southwestern Public Service	Cost of Service	Cost of Service
47461	Dec 17	Office of Public Counsel	SWEPCO	CCN	Public Interest Review
47236	Jul 17	Cities	AEP Texas	EECRF	EECRF Methodology
47235	Jul 17	Cities	Oncor Electric Delivery	EECRF	EECRF Methodology
47217	Jul 17	Cities	Texas-New Mexico Power	EECRF	EECRF Methodology

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47032	May 17	Gulf Coast Coalition	CenterPoint Energy Houston	DCRF	DCRF Methodology
46936	Oct 17	Xcel Municipalities	Southwestern Public Service	CCN	Public Interest Review
46449	Apr 17	Cities	SWEPCO	Cost of Service	Cost of Service
46348	Sep 16	Denton Municipal Electric	Denton Municipal Electric	Interim TCOS	Wholesale Transmission Rate
46238	Jan 17	Office of Public Counsel	Oncor Electric Delivery	STM	Public Interest Review
46076	Dec 16	Cities	Entergy Texas Inc.	Fuel Reconciliation	Fuel Cost
46050	Aug 16	Cities	AEP Texas	STM	Public Interest Review
46014	Jul 16	Gulf Coast Coalition	CenterPoint Energy Houston	EECRF	EECRF Methodology
45788	May 16	Cities	AEP-TNC	DCRF	DCRF Methodology
45787	May 16	Cities	AEP-TCC	DCRF	DCRF Methodology
45747	May 16	Gulf Coast Coalition	CenterPoint Energy Houston	DCRF	DCRF Methodology
45712	Apr 16	Cities	SWEPCO	DCRF	DCRF Methodology
45691	Jun 16	Cities	SWEPCO	TCRF	TCRF Methodology
45414	Feb 17	Office of Public Counsel	Sharyland	Cost of Service	Cost of Service
45248	May 16	City of Fritch	City of Fritch	Cost of Service (water)	Cost of Service
45084	Nov 15	Cities	Entergy Texas Inc.	TCRF	TCRF Methodology
45083	Oct 15	Cities	Entergy Texas Inc.	DCRF	DCRF Methodology
45071	Aug 15	Denton Municipal Electric	Denton Municipal Electric	Interim TCOS	Wholesale Transmission Rate
44941	Dec 15	City of El Paso	El Paso Electric	Cost of Service	CEP Adjustments
44677	Jul 15	City of El Paso	El Paso Electric	EECRF	EECRF Methodology

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44572	May 15	Gulf Coast Coalition	CenterPoint Energy Houston	DCRF	DCRF Methodology
44060	May 15	City of Frisco	Brazos Electric Coop	CCN	Transmission Cost Recovery
43695	May 15	Pioneer Natural Resources	Southwestern Public Service	Cost of Service	Cost Allocation
43111	Oct 14	Cities	Entergy Texas Inc.	DCRF	DCRF Methodology
42770	Aug 14	Denton Municipal Electric	Denton Municipal Electric	Interim TCOS	Wholesale Transmission Rate
42485	Jul 14	Cities	Entergy Texas Inc.	EECRF	EECRF Methodology
42449	Jul 14	City of El Paso	El Paso Electric	EECRF	EECRF Methodology
42448	Jul 14	Cities	SWEPCO	TCRF	Transmission Cost Recovery Factor
42370	Dec 14	Cities	SWEPCO	Rate Case Expenses	Rate Case Expenses
41791	Jan 14	Cities	Entergy Texas Inc.	Cost of Service	Cost of Service/Fuel
41539	Jul 13	Cities	AEP Texas North	EECRF	EECRF Methodology
41538	Jul 13	Cities	AEP Texas Central	EECRF	EECRF Methodology
41444	Jul 13	Cities	Entergy Texas Inc.	EECRF	EECRF Methodology
41223	Apr 13	Cities	Entergy Texas Inc.	ITC Transfer	Public Interest Review
40627	Nov 12	Austin Energy	Austin Energy	Cost of Service	General Fund Transfers
40443	Dec 12	Office of Public Counsel	SWEPCO	Cost of Service	Cost of Service/Fuel
40346	Jul 12	Cities	Entergy Texas Inc.	Join MISO	Public Interest Review
39896	Mar 12	Cities	Entergy Texas Inc.	Cost of Service/ Fuel Reconciliation	Cost of Service/ Nat Gas/ Purch Power
39366	Jul 11	Cities	Entergy Texas Inc.	EECRF	EECRF Methodology



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38951	Feb 12	Cities	Entergy Texas Inc.	CGS Tariff	CGS Costs
38815	Sep 10	Denton Municipal Electric	Denton Municipal Electric	Interim TCOS	Wholesale Transmission Rate
38480	Nov 10	Cities	Texas-New Mexico Power	Cost of Service	Cost of Service/Rate Design
37744	Jun 10	Cities	Entergy Texas Inc.	Cost of Service/ Fuel Reconciliation	Cost of Service/ Nat Gas/ Purch Power/ Gen
37580	Dec 09	Cities	Entergy Texas Inc.	Fuel Refund	Fuel Refund Methodology
36956	Jul 09	Cities	Entergy Texas Inc.	EECRF	EECRF Methodology
36392	Nov 08	Texas Municipal Power	Texas Municipal Power	Interim TCOS	Wholesale Transmission Rate
35717	Nov 08	Cities Steering Committee	Oncor Electric Delivery	Cost of Service	Cost of Service/Rate Design
34800	Apr 08	Cities	Entergy Gulf States	Fuel Reconciliation	Natural Gas/Coal/Nuclear
16705	May 97	North Star Steel	Entergy Gulf States	Fuel Reconciliation	Natural Gas/Fuel Oil
10694	Jan 92	PUC Staff	Midwest Electric Coop	Revenue Requirements	Depreciation/ Quality of Service
10473	Sep 91	PUC Staff	HL&P	Notice of Intent	Environmental Costs
10400	Aug 91	PUC Staff	TU Electric	Notice of Intent	Environmental Costs
10092	Mar 91	PUC Staff	HL&P	Fuel Reconciliation	Natural Gas/Fuel Oil
10035	Jun 91	PUC Staff	West Texas Utilities	Fuel Reconciliation Fuel Factor	Natural Gas Natural Gas/Fuel Oil/Coal
9850	Feb 91	PUC Staff	HL&P	Revenue Req. Fuel Factor	Natural Gas/Fuel Oil/ETSI Natural Gas/Coal/Lignite
9561	Aug 90	PUC Staff	Central Power & Light	Fuel Reconciliation Revenue Requirements Fuel Factor	Natural Gas Natural Gas/Fuel Oil Natural Gas

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9427	Jul 90	PUC Staff	LCRA	Fuel Factor	Natural Gas
9165	Feb 90	PUC Staff	El Paso Electric	Revenue Requirements Fuel Factor	Natural Gas/Fuel Oil Natural Gas
8900	Jan 90	PUC Staff	SWEPCO	Fuel Reconciliation Fuel Factor	Natural Gas Natural Gas
8702	Sep 89 Jul 89	PUC Staff	Gulf States Utilities	Fuel Reconciliation Revenue Requirements Fuel Factor	Natural Gas/Fuel Oil Natural Gas/Fuel Oil Natural Gas/Fuel Oil
8646	May 89 Jun 89	PUC Staff	Central Power & Light	Fuel Reconciliation Revenue Requirements Fuel Factor	Natural Gas Natural Gas/Fuel Oil Natural Gas
8588	Aug 89	PUC Staff	El Paso Electric	Fuel Reconciliation	Natural Gas

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<u>Before the Railroad Commission of Texas</u>					
09896	Sep 22	City of El Paso	Texas Gas Service	Cost of Service	Consolidation / Cost of Service
07061	Sep 21	Texas Cities Alliance	Multiple	Gas Cost Securitization	Prudence Determination
05509	Dec 20	LDC, LLC	LDC, LLC	Cost of Service	Cost of Service/Rate Design
10928	Mar 20	TGS Cities	Texas Gas Service	Cost of Service	Cost of Service/Rate Design
10920	Feb 20	East Texas Cities Coalition	CenterPoint Energy Entex	Cost of Service	Cost of Service/Rate Design
10900	Nov 19	Cities Steering Committee	Atmos Energy Triangle	Cost of Service	Cost of Service
10899	Sep 19	NatGas, Inc.	NatGas, Inc.	Cost of Service	Cost of Service/Rate Design
10737	Jun 18	T&L Gas Co.	T&L Gas Co.	Cost of Service	Cost of Service/Rate Design
10622	Apr 17	LDC, LLC	LDC, LLC	Cost of Service	Cost of Service/Rate Design
10617	Mar 17	Onalaska Water & Gas	Onalaska Water & Gas	Cost of Service	Cost of Service/Rate Design
10580	Mar 17	Cities Steering Committee	Atmos Pipeline Texas	Cost of Service	Cost of Service/Rate Design
10567	Feb 17	Gulf Coast Coalition	CenterPoint Energy Entex	Cost of Service	Cost of Service/Rate Design
10506	Jun 16	City of El Paso	Texas Gas Service	Cost of Service	Cost of Service/Energy Efficiency
10498	Feb 16	NatGas, Inc.	NatGas, Inc.	Cost of Service	Cost of Service/Rate Design
10359	Jul 14	Cities Steering Committee	Atmos Energy Mid Tex	Cost of Service	Cost of Service/Rate Design
10295	Oct 13	Cities Steering Committee	Atmos Pipeline Texas	Revenue Rider	Rider Renewal
10242	Jan 13	Onalaska Water & Gas	Onalaska Water & Gas	Cost of Service	Cost of Service/Rate Design
10196	Jul 12	Bluebonnet Natural Gas	Bluebonnet Natural Gas	Cost of Service	Cost of Service/Rate Design
10190	Jan 13	City of Magnolia, Texas	Hughes Natural Gas	Cost of Service	Cost of Service/Rate Design

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10174	Aug 12	Cities Steering Committee	Atmos Energy West Texas	Cost of Service	Cost of Service/Rate Design
10170	Aug 12	Cities Steering Committee	Atmos Energy Mid Tex	Cost of Service	Cost of Service/Rate Design
10106	Oct 11	Gulf Coast Coalition	CenterPoint Energy Entex	Cost of Service	Cost of Service/Rate Design
10083	Aug 11	City of Magnolia, Texas	Hughes Natural Gas	Cost of Service	Cost of Service/Rate Design
10038	Feb 11	Gulf Coast Coalition	CenterPoint Energy Entex	Cost of Service	Cost of Service/Rate Design
10021	Oct 10	AgriTex Gas, Inc.	AgriTex Gas, Inc.	Cost of Service	Cost of Service/Rate Design
10000	Dec 10	Cities Steering Committee	Atmos Pipeline Texas	Cost of Service	Cost of Service/Rate Design
9902	Oct 09	Gulf Coast Coalition	CenterPoint Energy Entex	Cost of Service	Cost of Service/Rate Design
9810	Jul 08	Bluebonnet Natural Gas	Bluebonnet Natural Gas	Cost of Service	Cost of Service/Rate Design
9797	Apr 08	Universal Natural Gas	Universal Natural Gas	Cost of Service	Cost of Service/Rate Design
9732	Jul 08	Cities Steering Committee	Atmos Energy Corp.	Gas Cost Review	Natural Gas Costs
9670	Oct 06	Cities Steering Committee	Atmos Energy Corp.	Cost of Service	Affiliate Transactions/ O&M Expenses/GRIP
9667	Nov 06	Oneok Westex Transmission	Oneok Westex Transmission	Abandonment	Abandonment
9598	Sep 05	Cities Steering Committee	Atmos Energy Corp.	GRIP Appeal	GRIP Calculation
9530	Apr 05	Cities Steering Committee	Atmos Energy Corp.	Gas Cost Review	Natural Gas Costs
9400	Dec 03	Cities Steering Committee	TXU Gas Company	Cost of Service O&M Expenses/Capital Costs	Affiliate Transactions/

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<u>Before the Louisiana Public Service Commission</u>					
U-36254	Jul 22	PSC Staff	Dixie Electric Membership Corporation	Formula Rate Plan	Emergency Rate Relief
U-35359	Feb 20 Nov 20	PSC Staff	Dixie Electric Membership Corporation	Cost of Service	Cost of Service / FRP Renewal / AMS Certification Stipulation
U-34344/ U-34717	Apr 18	PSC Staff	Dixie Electric Member Corporation	Formula Rate Plan	Stipulation
U-34344	Jan 18	PSC Staff	Dixie Electric Member Corporation	Formula Rate Plan	Adjusted Revenues
U-33633	Nov 15	PSC Staff Entergy Gulf States Louisiana	Entergy Louisiana, LLC/	Resource Certification	Prudence
U-33033	Jul 14	PSC Staff Entergy Gulf States Louisiana	Entergy Louisiana, LLC/	Resource Certification	Revenue Requirement
U-31971	Nov 11	PSC Staff Entergy Gulf States Louisiana	Entergy Louisiana, LLC/	Resource Certification	Certification/Cost Recovery
<u>Before the Colorado Public Utilities Commission</u>					
18A-0791E	Mar 19	Pueblo County	Black Hills Colorado Electric	Economic Development Rate	Tariff Issues
<u>Before the Arkansas Public Service Commission</u>					
07-105-U	Mar 08	Arkansas Customers	CenterPoint Energy, Inc. & pipelines serving CenterPoint	Gas Cost Complaint	Prudence / Cost Recovery

## **ERIN CROMLEIGH**

Erin Cromleigh is an energy consultant with fifteen years of audit and utility regulatory experience. Ms. Cromleigh is experienced in quantifying accounting adjustments in regulatory proceedings and in evaluating investor owned and municipally owned revenue requirements. As a financial analyst with the Railroad Commission of Texas, she performed duties for gas utility hearings and legal support activities in the Market Oversight Section of the Oversight and Safety Division. In this position, Ms. Cromleigh appeared as a staff expert witness in gas utility rate cases and served as an examiner on gas utility filings such as interim rate adjustments, sales transfers & mergers, and abandonment of service requests. She also contributed to the implementation of new legislative requirements for propane distribution companies. As an auditor with the Texas State Auditor's Office, Ms. Cromleigh conducted various financial, compliance, and performance audits for numerous State agencies including multiple audits of the Employees Retirement System of Texas. Each audit required her to obtain an understanding of the agency's policies, select samples and perform appropriate testing to obtain sufficient audit evidence and achieve the audit objectives.

### **EDUCATION**

- 2015            NARUC Regulatory Studies Program  
                  Michigan State University
- 2013            AGA Basic Rates School  
                  University of Chicago
- 2013            Certificate of Mediation  
                  Dispute Resolution Center, Austin
- 2007            B.B.A., Accounting  
                  Texas State University, San Marcos

### **PROFESSIONAL HISTORY**

- 2016-            ReSolved Energy Consulting  
                  Energy Consultant
- 2013-2016      Railroad Commission of Texas  
                  Financial Analyst
- 2008-2013      Texas State Auditor's Office  
                  Auditor