

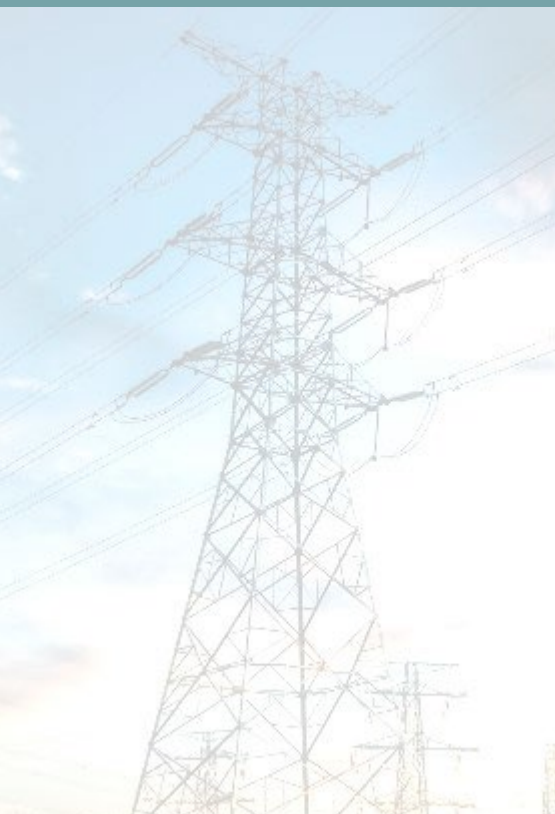
PREPARED BY GDS ASSOCIATES, INC.

LOUISIANA

PUBLIC SERVICE COMMISSION

Consultant for Purchase Gas Audits
RFP 25-06

July 29, 2025



 **GDS Associates, Inc.**
ENGINEERS & CONSULTANTS

July 29, 2025

Kimberly N. O'Brien
Kathryn H. Bowman
Louisiana Public Service Commission
602 North Fifth Street (Galvez Building)(70802)
P.O. Box 91154
Baton Rouge, LA 70821-9154

RE: RFP 25-06 Consultant for Purchase Gas Adjustment Audits

Dear Ms. O'Brien and Ms. Bowman:

GDS Associates, Inc. ("GDS" or "the Firm") is pleased to respond to the Louisiana Public Service Commission ("LPSC") request for proposals (RFP) for the purpose of retaining an outside consultant to assist the LPSC Staff in the review of three purchase gas adjustment ("PGA") audits for CenterPoint Energy Arkla ("Arkla"), CenterPoint Energy Entex ("Entex"), and the natural gas division of Entergy Louisiana, LLC ("ELL"). GDS is committed to providing the requested services and has the breadth of expertise to provide all described services.

As requested, we are submitting an original and two copies of the proposal. An electronic copy will be sent via email to both kim.obrian@la.gov and kathryn.bowman@la.gov.

We welcome the opportunity to work with the Louisiana PSC Staff. We are confident that we have the experience and skills needed to support the LPSC Staff in their need for assistance with PGA audits.

Thank you for the opportunity to present this proposal. If you have any questions or require additional documentation, please free to contact me at michele.slater@gdsassociates.com or 404-229-8193. Thank you in advance for your consideration of GDS in this effort.

Sincerely,



Michele Slater
Principal

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Section I CONFLICT OF INTEREST STATEMENT

1.1. MATTERS BEFORE THE COMMISSION

In anticipation of responding to this subject RFP, Michele Slater, Principal with GDS Associates Rates & Regulatory group, contacted Ms. Bowman and Ms. O'Brian via email on July 11, 2025, to disclose past appearances before the Commission and requesting guidance in eligibility. Specifically, GDS stated that GDS works with several munis and coops in Louisiana, including the City of Alexandria, 1803 Electric Coop, and DEMCO. GDS stated it primarily assists these clients in matters related to their taking of wholesale transmissions services from IOUs under FERC jurisdiction, or other matters unrelated to the LPSC. However, GDS stated a GDS consultant filed testimony on behalf of 1803 Electric Cooperative, Inc. in Docket No. U-37441, re: Petition for Qualification of 1803 Electric Cooperative facilities as transmission facilities, and approval of transfer of functional control of transmission facilities to MISO. The Commission decided on that matter at the Commission's Business and Executive Session held on May 19, 2025, and subsequently issued its Order in that docket on June 18, 2025.

On July 14, 2025, Ms. Bowman responded to Ms. Slater's email that she did not consider the services performed for 1803 or DEMCO a direct conflict to assist the Commission with the PGA audits of the three jurisdictional LDCs.

With this matter disclosed, we believe we are free of any conflicts of interest in our ability to perform.

Section II Organization Qualifications and Experience

2.1. OVERVIEW OF THE ORGANIZATION

GDS Associates, Inc. ("GDS"), a privately-owned C Corporation, was founded in 1986 and is an energy engineering and consulting firm. GDS has operated under the GDS Associates, Inc. name since its founding and has grown from a small regional engineering and consulting firm based in Marietta, Georgia to a large, national firm with additional regional offices in Austin, Texas, Auburn, Alabama, Augusta, Maine, Madison, Wisconsin, Redmond, Washington, Folsom, California and Bedford, New Hampshire with over 190 employees.

GDS' clients are publicly owned utilities such as cooperatives, municipalities, joint action agencies, regulatory agencies, commercial/industrial entities, utility consumer groups, and state and federal governments. GDS provides engineering and consulting services to clients on electric and gas regulatory matters, covering a broad range of services in the areas of wholesale and retail rates, cost of service, demand-side management, power supply planning, financial consulting, transmission planning, access and pricing, generation development and monitoring, and many others. GDS has provided services to over 200 clients.

GDS consultants have a significant record of serving public utility commissions with distinction across the U.S.

State agencies, cooperatives, municipal systems, and regulatory agencies are GDS' primary clients, and we gear our business toward being able to provide the multitude of services that those entities need all "under one roof".

In addition to our variety of energy consulting services, we provide other services including information technology, market research, and statistical services.

2.1.1. Qualifications and Skills

GDS has extensive engineering, rate design, accounting, regulatory, compliance, and expert testimony experience. GDS consultants are recognized leaders in their fields, dedicated to their clients, and innovative in their approach to delivering quality consulting services that satisfy client needs.

The following are brief descriptions of the services that GDS provides.

- **Financial Analysis & Rate Services.** The recent pace of regulatory change and uncertainty is unrivaled in the utility industry and requires equally unparalleled flexibility in ratemaking and regulatory strategies. GDS has been at the forefront of industry restructuring policy, offering broad expertise in regulatory accounting, economics, finance, and ratemaking.
- **Natural Gas Consulting Services.** GDS provides creative solutions to help our clients meet challenges arising in both regulated and competitive environments within the evolving natural gas utility industry. Our team of highly qualified professionals works to address complex economic, engineering, policy, and regulatory issues with clients including consumer groups, publicly owned utilities and regulatory authorities.
- **Regulatory & Restructuring Services.** GDS provides comprehensive regulatory and restructuring services to generators, transmitters, distributors, and large users of energy. Numerous state and federal restructuring initiatives have made regulatory planning and strategy development essential. To assist our clients with this task, GDS brings decades of expert regulatory experience in key areas such as rate design and litigation, contract negotiation, and transmission access.
- **Water & Wastewater Utility Consulting Services.** GDS provides expert assistance to water and wastewater utility management and users of water resources by addressing the complex engineering,

accounting, economic, management, operational, regulatory, and policy issues that impact the water industry. GDS serves a variety of clients including municipalities, investor-owned utilities, water districts, non-profit customer-owned systems, and government agencies.

- **Transmission Services.** GDS Transmission Services assist load-serving entities, transmission providers, independent generating companies, and state regulatory agencies with their “open access” issues and has the planning, operations, regulatory, and engineering experience necessary to assist its' clients in navigating through these challenging times. In addition to today's competitive issues, GDS also offers expertise in the areas of transmission maintenance, equipment procurement, and cost-of-service issues.
- **NERC Compliance Services.** GDS also provides assistance to clients in meeting their respective NERC Compliance requirements, including providing procedure development, gap analyses, SME training and mock audits for Conservation Improvement Program (CIP) and non-CIP requirements.
- **Renewable Energy Resources, Distributed Generation, & CHP Services.** GDS provides expertise in addressing the complex economic, engineering, scientific, and governmental issues associated with renewable and other distributed generation resources that impact utilities, government agencies, developers, and their customers.
- **Energy Efficiency & Demand-Side Management Services.** Our staff of highly qualified program design and analysis specialists assist clients with the complexities of multi-faceted energy efficiency program planning, implementation and evaluation. GDS has completed over seventy-five energy efficiency and demand response potential studies, administered and implemented energy efficiency programs in multiple states and conducted program impact and process evaluations for many utility and government clients.
- **Integrated Resource Planning, Energy Assurance Planning Services.** Securing adequate and reliable energy resources is crucial to thrive in a more competitive electrical market. GDS has helped guide its clients through uncharted territory by providing power supply portfolio, integrated resource planning, transmission planning and reliability assessments, load forecasting, financial, wholesale and retail rate-making and competitive analysis services.
- **Load Forecasting Services.** The load forecast is a key input for system and financial planning; as a result, the forecast must provide timely and reliable projections. GDS has provided load forecasting services since our inception in 1986. From day-ahead hourly forecasts to intermediate and long-term forecasts, GDS has maintained the appropriate level of staff, expertise and technological resources to meet our clients' forecasting needs.
- **Generation Services.** Greater competition has made effective control of power generation costs increasingly important. Over a span of more than 30 years, GDS has helped numerous power plant co-owners and non-utility generators reduce costs and achieve improved performance by identifying inefficiencies in power plant construction, operation and maintenance practices, and providing practical solutions.
- **Electric Distribution System Planning & Design Services.** Hi-Line Engineering, a GDS company, offers electric distribution system planning, mapping, staking and design services to the electric utility industry throughout the United States. We provide high-quality, personal service to rural electric cooperatives, investor-owned utilities, municipals, and the U.S. military. GDS has managed the design and construction of thousands of miles of electric distribution lines across the US.
- **Retail Energy Procurement Services.** GDS provides a wide range of services to help clients plan for and benefit from participation in deregulated or regulated energy markets. These include, retail aggregation and energy procurement, merchant plant services, stranded cost analysis, and electric restructuring policy analysis.

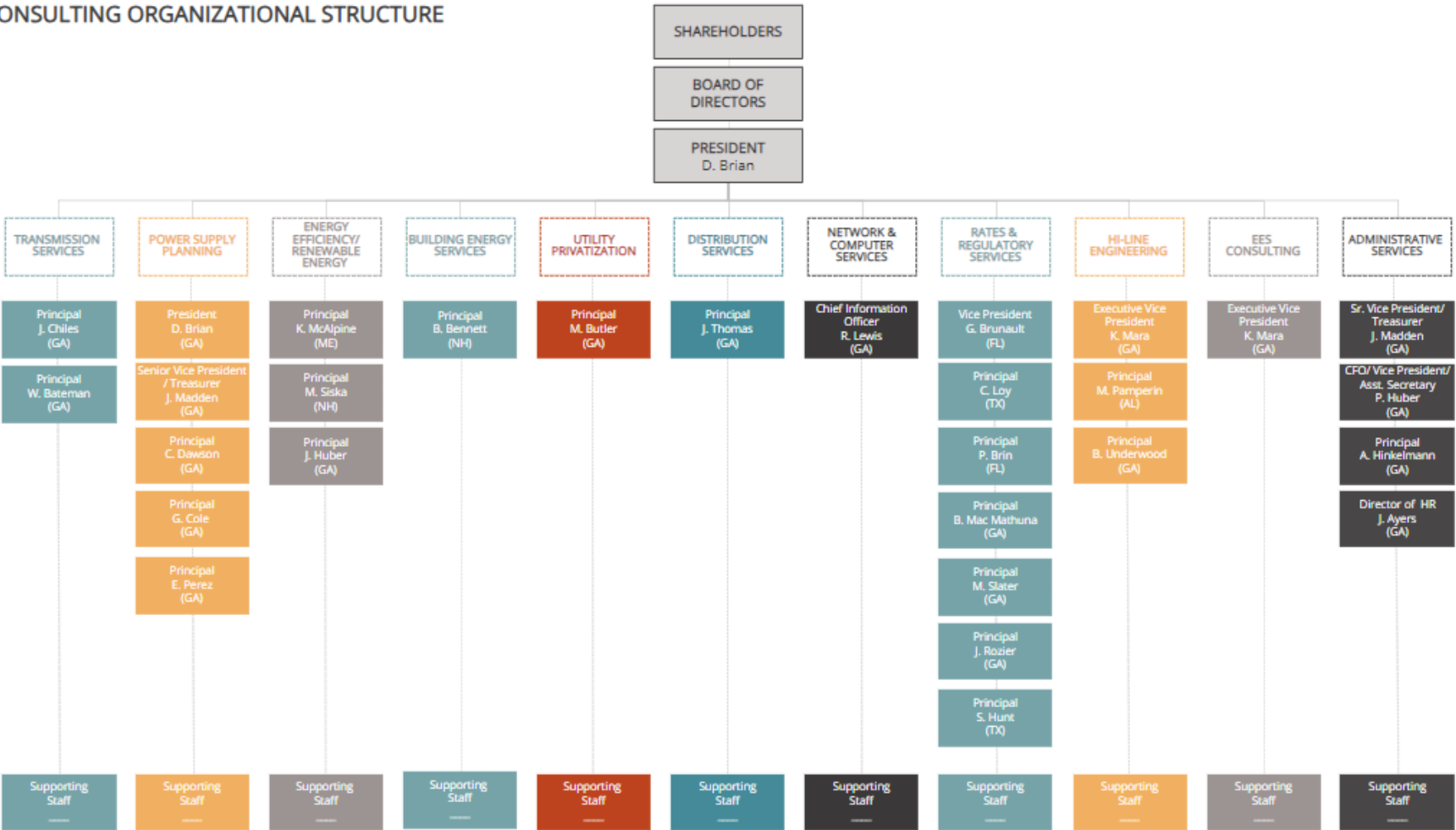
- **Statistics & Market Research Services.** GDS supplies wide-ranging statistical and market research services to electric and gas utilities and other clients. Our services stretch from proven survey design that captures demographic profiles of consumers and potential customers, to data mining and analysis of utility load information.
- **Information Technology Services.** A complete understanding of client business problems and needs is critical to the implementation of successful IT systems. GDS specializes in understanding these issues and combines this knowledge with select technologies to create cost-effective IT solutions.

2.2. ORGANIZATIONAL CHART

The following figure provides an overview of GDS' organizational structure and the current principals in each service area. GDS' staff supporting the proposed project are located under the Rates and Regulatory service area. In addition to the principals in the Rates and Regulatory service area, there are over 20 additional staff supporting this department.

FIGURE 2-1 GDS ASSOCIATES' ORGANIZATIONAL CHART

CONSULTING ORGANIZATIONAL STRUCTURE



2.3. RATES & REGULATORY EXPERTISE

GDS has extensive experience providing consultation and expert witness services in regulatory proceedings and litigation, at both the state and federal level. Rate cases and rate reviews are essentially our bread and butter.

The GDS team of highly qualified professionals work to address the complex procurement, economic, regulatory, accounting, engineering, and policy issues and challenges that confront all sectors across the natural gas supply chain. This includes advising end-users, publicly owned utilities, regulatory authorities, and government agencies. Whether its natural gas contracting, hedging and risk management, or ratemaking, GDS has the required expertise. Our services in this area include:

- Cost of Service Studies
- Rate Design
- Cost of Capital/ROE
- Rate Case Preparation
- Industry Restructuring
- Rulemaking
- Mergers and Acquisitions
- Valuations
- Expert Testimony

GDS does not maintain a comprehensive list of all clients and dockets in which our consultants participate. Our consultants' resumes, included for key personnel in **Appendix A**, provide a representative, if not substantial, list of representative clients and engagements to demonstrate our ability to provide high quality services for this engagement.

2.3.1. GDS Personnel and Biographies

GDS presents this team of professionals to be taking primary responsibility for the completion of the scope of work outlined in this proposal. With their combined experiences at GDS and from prior professional engagements, this team provides the combination of consulting, accounting, audit, and utility-industry regulatory expertise to be uniquely qualified for this engagement.

Michele Slater, Principal with GDS Associates, Rates and Regulatory. Michele has three decades of experience in the electric utility industry. Throughout her career Michele has provided consulting services to a wide range of industry stakeholders and their counsel including, state public service commissions, state attorney general offices, electric cooperatives, municipal power systems, investor-owned utilities, RTOs, independent power producers, and other private parties. Ms. Slater's consulting engagements have included strategic initiatives, litigation support, expert witnessing and rate design. Since joining GDS in the Rates & Regulatory group in 2016, Ms. Slater's work has included cost of service and revenue requirements for wholesale transmission rates, all-requirements rates, member rate filings for regulated G&T cooperatives, and numerous reactive power and other ancillary service rate filings at the Federal Energy Regulatory Commission (FERC). Michele has also provided expert testimony in several proceedings before FERC, including as an expert witness in the first litigated reactive filing for a solar facility on behalf of intervening ratepayers. Michele uses her extensive experience with settlements to assist counsel in bringing challenges to a successful resolution. Michele believes in the value of assisting her clients navigate the regulatory processes. Ms. Slater holds a Bachelor of Mechanical Engineering from the Georgia Institute of Technology and an MBA from Tulane University, where she graduated with honors.

Ms. Slater will act as Project Manager on this engagement, with specialized technical expertise provided by the following consultants.

Jim Daniel, Executive Consultant, has over 40 years of experience in the utility industry. Mr. Daniel provides analysis of electric, natural gas, steam and water utility rate increase filings and presents expert testimony in regulatory proceedings on behalf of customers of utilities, municipalities, associations, regulatory agencies, and publicly-owned utilities. Issues addressed in testimony include revenue requirements, cost allocation, and rate design. Other project responsibilities involving rate expertise include the preparation of rate studies for publicly owned utilities, and participation in regulatory rulemaking projects.

Mr. Daniel has additional experience including the following:

- Policy and legislative evaluations regarding electric industry restructuring and retail competition.
- Energy supply planning for generation and transmission utility systems, distribution utilities, industrials, and large commercial companies.
 - Development of and evaluation of responses to electricity and natural gas supply RFPs.
 - Negotiation of wholesale and retail electricity and natural gas supply contracts.
 - Auditing of services and charges provided under electricity supply contracts.
- Preparation of cost-of-service studies and rate studies for cooperative and municipal utilities.
- Preparation of financial forecasts.
- Feasibility analysis of power supply resources, including renewable energy.
- Regulatory rulemakings, generic proceedings and national energy policy evaluations.

Mr. Daniel has appeared as an expert witness before more than 20 state regulatory commissions, the Federal Energy Regulatory Commission, and various state and federal courts. He holds a BS Degree in Economics from the Georgia Institute of Technology.

Josh Strittmatter, CPA, Director, Rates and Regulatory. Josh has more than two decades of experience in the public utility industry. Mr. Strittmatter's professional career began at the Federal Energy Regulatory Commission (FERC) where he spent six years managing various complex financial and operational audits of natural gas companies and electric utilities that included analyzing companies' books, records, operations and overall compliance with FERC rules and regulations. Josh then spent four years at PECO Energy Company (PECO) as the Manager of Regulatory Accounting and Reporting. At PECO, Josh was responsible for the regulatory accounting and reporting requirements under the FERC and Pennsylvania Public Utility Commission (PAPUC) for the regulated electric transmission, electric distribution and natural gas distribution rates, surcharges and recovery mechanisms as well as significant involvement in electric and gas rate cases before the PAPUC. Mr. Strittmatter's career continued for thirteen years at EQT Corporation (EQT) and Equitrans Midstream Corporation (Equitrans) where he was the Controller of Equitrans. During his time at EQT and Equitrans, Josh was responsible for all operations accounting aspects to ensure the books and records complied with general accepted accounting principles, FERC accounting and reporting requirements. Recently, Josh joined the GDS Associates Rates & Regulatory group to provide a broad range of expertise in regulatory accounting, reporting, ratemaking and policy. Mr. Strittmatter is a Certified Public Accountant in the commonwealth of Virginia and holds a Bachelor of Science in Accounting from Saint Francis University.

Gilvon Darkis, CPA, Project Lead, Rates and Regulatory. Gilvon is a licensed Certified Public Accountant (CPA) in the state of Oklahoma, holds a bachelor's degree in accounting, and a master's degree in business administration. Prior to joining GDS in 2024, Mr. Darkis gained utility industry experience while working for a utility that supplied electric, gas, water services, and a utility that provided only gas services. While working as a principal analyst at an IOU, Gilvon was responsible for compiling the company's PGA. He

also assisted in reviewing the PGAs for affiliated companies in several states, which included gaining experience in an Oklahoma Fuel Audit.

Mr. Darkis has provided written testimony with supporting analysis in topics ranging from energy efficiency to transmission cost recovery riders. He has also completed Gas Supply Rate (GSR) also known as Purchase Gas Adjustments (PGA) and Cost of Pumping adjustments in state proceedings. At his previous role Mr. Darkis supported the regulatory department in an acquisition that required the company to stand up an enterprise resource planning (ERP) system to support the new business functions. During this time Mr. Darkis worked closely with the previous company to develop an understanding of the Arkansas, Texas, and Oklahoma filings. Of those filings was the PGA where he acquired knowledge that allowed him to develop the filings as well as review them for other states. Mr. Darkis has experience in annual rate mechanisms, where he was responsible for the development of excel workbooks and analysis to support the company's interest. More recently, Mr. Darkis has supported the GDS Rates and Regulatory group in annual transmission and production rate reviews, industry accounting matters, and assisting in the production of expert witness testimony.

Nick Weaver, CPA, Senior Consultant, joined GDS in 2010 as part of the Rates and Regulatory division working out of the Austin, Texas office. Since that time, he has prepared and provided analysis of rate filings in various jurisdictions, focusing on rate base, operating expense, cost allocation and rate design issues. Mr. Weaver has filed testimony before the Public Utility Commission of Texas, Railroad Commission of Texas, and Vermont Public Utility Commission on revenue requirement, rate base, and rate calculation topics. Nick has acted as an expert witness on natural gas O&M expense levels and determination of rate base for a cooperative-owned natural gas utility in Texas and played a key role in developing applications for other natural gas utilities in several states. In addition, he has been involved in the review of natural gas rate filings for consumer or municipal groups in over fifteen cases during his time at GDS. Mr. Weaver has a BA in History from the University of Texas at Austin and a Master of Accounting from the University of Alabama Birmingham.

In addition to the consultants listed above, the Rates & Regulatory group at GDS includes technical experts with specialized experience in the areas of taxation, depreciation, cost of capital and ROE, among others, that are available and able to assist with this project as needed. While the core team for this project will be staffed with consultants and support staff within the Rates & Regulatory department, we work cross-functionally with other departments should additional expertise be needed.

2.3.2. References

GDS has performed and is currently performing similar consulting services on behalf of many public staff, municipals, cooperatives, joint action agencies and attorneys.

Reference 1			
Client	Herrera Law & Associates, PLLC		
Contact	Alfred "Freddie" Herrera, Principal		
Telephone	(514) 747-1492	Email	aherrera@herreralawpllc.com
Project Description			
GDS Associates has been engaged by Herrera Law & Associates, PLLC, on behalf of rate payers such municipal groups for nearly two dozen matters over the past fifteen years. Included in those engagements are a dozen gas rate cases. GDS consultants have provided consulting and expert witness services on the subjects of cost of service			

Reference 1

and cost allocation, and cost recovery factors. GDS consultants have assisted counsel with discovery, preparation of exhibits, direct and rebuttal testimony, and briefs.

Reference 2

Client Washington Energy Law, LLP on behalf of the Texas PUC

Contact Debra Roby, Partner Washington Energy Law, LLP

Telephone (703)785-9270

Email droby@washingtonenergylaw.com

Description of Services

GDS was retained by WEL on behalf of the Texas PUC, to assist in its intervention in FERC Docket Nos. ER21-915 and EL22-6, and provide expert testimony. Entergy Services proposed certain changes to its MSS-4 tariff related to ADIT recalculation.

Reference 3

Client Maine Public Utilities Commission

Contact Sarah Coleman
Amy Mills

Email Sarah.Coleman@maine.gov

Email Amy.Mills@maine.gov

Description of Services

GDS has been engaged by the Maine PUC for the past seven years, assisting the Maine PUC Staff in several matters but with the primary role of reviewing annual transmission formula rate updates. In that capacity Ms. Slater leads the review of three transmission rate annual updates. This process includes analysis of the annual updates in accordance with OATT protocols, comparison to historical financial data, adherence to tariff, compliance with FERC UsOA accounting, data requests (discovery), preparation of preliminary challenges, and settlement of challenges. Other matters include review of annual transmission loss filings, review and intervention in dockets related to the recalculated ADIT resulting from tax rate changes per the Tax Cut and Jobs Act, and revisions to utility changes.

Additional references available upon request.

Section III Proposed Services and Plan of Action

3.1. PERIOD OF REPRESENTATION

As noted in the RFP, the expected time period to complete the scope of representation is approximately 18 months. GDS accepts that this is an estimate. GDS commits to fulfilling all requirements of the PGA audits.

3.2. AUDIT SERVICES TO BE PROVIDED

As proscribed in the RFP, GDS will support Staff throughout the audit proceedings for each gas utility under the following dockets: Docket No. X-37602 Audit of Purchase Gas Adjustment filings for CenterPoint Energy Arkla for the period of January 2023 through March 31, 2025; Docket No. X-37604 Audit of Purchase Gas Adjustment filings for CenterPoint Energy Entex for the period of January 2023 through March 31, 2025; and Docket No. X-37603 Audit of Purchase Gas Adjustment filings for the natural gas division of Entergy Louisiana, LLC for the period of January 2023 through June 30, 2025. The audits of each utility shall be pursuant to the Commission's General Order of March 24, 1999, the "PGA Order". GDS' services shall be in accordance with the audit procedure criteria, which include:

- a.) An investigation into the purchased gas costs incurred by the utility during the designated review period for compliance with the requirements of the PGA Order.
- b.) A review and analysis of the utility's monthly comprehensive purchase gas adjustment schedules filed with the Louisiana Public Service Commission.
- c.) If applicable, the development and improvement of internal staff procedures to effectively monitor and evaluate a utility's performance in areas impacting on the gas costs which are reflected in the utility's monthly purchase gas adjustment filings with the Commission.
- d.) A review of the utility's price risk management guidelines pertaining to purchased gas (including policies regarding physical hedging, fixed price transactions, index transactions, fixed for floating price swaps, options to purchase, and other arrangements) to determine their propriety and a recommendation of modifications if appropriate.
- e.) A quantification of the adverse impact on ratepayers, if any, for each audit topic.

To support those requirements, GDS' commits to the scope of representation as outline in Section II of the RFP.

3.3. IMPLEMENTATION – PLAN OF ACTION

The following workplan addresses the key activities to be performed throughout the PGA audits of Arkla, Entex and ELL, as described in Section 3.2 above.

GDS will modify the workplan as needed to accommodate any disruptions to the proceedings as directed by the Commission Staff.

In accordance with the schedules set forth in each of the above listed dockets, the following key activities and tasks will be followed for each utility's PGA audit:

Review and Analysis

- GDS shall conduct a thorough review of each Utilities' adjustment filings to ensure that each is in compliance with the PGA Order for fuel purchases and usage.
- GDS' analysis will include comparing the current PGA filings to historical data; reviewing each Utilities' filing workpaper and financial data for adherence to industry accounting standards.
- GDS will identify and note any irregularities detected in the monthly filings.

Discovery

- Using the information gathered in the Review and Analysis stage, GDS will draft discovery to address areas of questions/concerns regarding the data used in the PGAs. Prior to the submission of each discovery request, GDS shall collaborate with the LPSC Staff to incorporate their comments or concerns into the draft discovery.
- Upon receipt of the responses to LPSC's first set of discovery requests, GDS shall review, and analyze the discovery and associated responses for each PGA audit and Audit Period.
- To the extent necessary and time permitting, after GDS reviews the responses to the initial set of discovery requests, GDS shall draft additional sets of discovery requests to address any remaining concerns with the filing(s) and shall review the responses.

Audit Report

- Review the responses from discovery to prepare three separate audit reports and prepare direct testimony – as deemed necessary, which shall include a written or executive summary identifying any costs included in the audits found to be in violation of the PGA Order.
- Assemble supporting information to prepare recommendations as to the appropriate methodology to provide for recovery of any irregularities – as necessary.
- Assist in the verification and preparation of briefing materials for Staff and Commissioners.

Post Audit Activities

GDS shall be prepared to defend each of the three audit reports. To that end, GDS shall maintain all documents that support the conclusion of the Audit Report and ensure the conclusion of the PGA reports are implemented correctly. GDS shall be prepared to provide explanatory responses related to discovery for each Audit report.

Additionally, GDS shall be available to participate in meetings and conferences at Staff's request. GDS shall be available to discuss Audit report(s) or significant findings with Staff. GDS shall be available to appear before the Commission at B&Es where any of these matters will be discussed.

On-going Activities

Throughout the process, GDS shall:

- Work closely with LPSC Staff and will maintain open communication to identify and prioritize key concerns; and
- Participate in meetings and conference calls with the Commission, Staff, or the parties, as deemed necessary by Staff. GDS shall be available to participate in meetings via teleconference, or to the extent deemed necessary by the Staff, GDS personnel can also be available to attend in-person conferences and meetings.

Contested Hearing

Activities related to a contested hearing are beyond the scope of this RFP. However, should that need arise, GDS will be prepared to submit a proposed budget for a contested hearing.

Section IV Cost Proposal

GDS Associates submits the following cost proposal to perform the tasks as described in Section III Proposed Services and Plan of Action.

4.1. PGA AUDITS

GDS charges only for the actual hours of work performed and costs incurred. The hourly rates provided are in accordance with our 2025 fee schedule. It is customary for GDS to adjust its hourly rates on an annual basis. However, GDS commits to the following hourly rates for the duration of the engagement.

The table below provides a budget for the three (3) PGA audits.

TABLE 4-1 BUDGET FOR PGA AUDITS

Category of Personnel	Hourly Rate	Est. Hours per Audit	Estimated Total Hours	Total Cost
Principal	\$350	20	60	\$21,000
Executive Consultant	\$370	20	60	\$22,200
Managing Director	\$335	30	90	\$30,150
Sr. Consultant	\$310	15	45	\$13,950
Consultant	\$285			\$0
Project Lead	\$230	60	180	\$41,400
Lead Analyst/ Lead Engineer	\$190	20	60	\$11,400
Total		165		\$140,100

4.2. CONTESTED HEARING

As stipulated in the RFP, the scope of services does not contemplate a contested hearing. In the event that any of the audit reports are contested, and a procedural schedule is established for such contested hearing, GDS will submit a proposed budget to assist the Commission Staff for the contested hearing.

4.3. OTHER PROJECT COSTS – TRAVEL EXPENSES

GDS will bill all non-personnel project expenses for hearings and conferences, including airfare and/or other transportation, accommodations and meals, at cost and in accordance with the Travel Policies and Procedures Memorandum issued by the State of Louisiana, Division of Administration. Consultant staffing for any in-person hearings or other conferences shall be agreed upon in advance with the Commission Staff. The estimate provided below for travel costs is for budget purposes only.

GDS will not bill the LPSC for incidentals such as telephone charges, postage or routine printing.

Appendix A – Consultant Resumes

MICHELE SLATER

PRINCIPAL



CONTACT

- 407-563-4035
- Michele.Slater@gdsassociates.com
- gdsassociates.com
- Marietta, GA 30067

EDUCATION

Master of Business Administration,
Tulane University, New Orleans,
Louisiana

Bachelor of Mechanical Engineering,
Georgia Institute of Technology,
Atlanta, Georgia

EXPERTISE

Wholesale Transmission Rates
Cost of Service & Ancillary Service
Charges
Merger-Related Risks
Cost-Recovery Negotiations

PROFILE

Ms. Slater is an accomplished energy consultant with over two decades of experience in the electric utility industry. Ms. Slater has extensive experience in both regulated and de-regulated utility environments assisting clientele with their regulatory processes, market participation and planning. Ms. Slater began her career with the Georgia Power Company as an assistant plant engineer at Plant Hatch. Subsequently, she worked at Ebasco Services Inc. as an associate engineer where her work focused on plant system design. Ms. Slater then joined Slater Consulting where she gained substantial experience with economic and system analysis, and litigation support for utility and non-utility clientele, ultimately serving as both a Principal and Senior Consultant. Prior to joining GDS, she was employed with ScottMadden Management Consultants where she was dedicated to their energy practice.

PROFESSIONAL EXPERIENCE

GDS Associates, Inc., 2016-Present

Principal

In August 2016, Ms. Slater joined GDS in the Rates and Regulatory group. Since coming to GDS, Ms. Slater has been involved in a variety of projects in the areas of wholesale transmission rates, including cost of service and ancillary service charges; merger-related risks; and cost-recovery negotiations. More recently Ms. Slater provided direct testimony in a Section 206 filing in support of the complainant and has supported the development of numerous ancillary service rate filings for non-utility generators. Representative projects include:

- Identification of potential financial impacts on Kansas Electric Power Cooperative due to the proposed GPE/Westar merger, particularly related to its jointly-owned generation operating agreements, its partial requirements services agreement with Westar, and its SPP OATT transmission service.
- Representation of wholesale transmission customer, ReEnergy Holdings LLC, in rate settlement negotiations with Emera Maine.
- Evaluation of DEP's proposed nuclear plant decommissioning cost allocation update and abandoned plant cost recovery for various North Carolina wholesale municipal customers.
- Providing analysis to support NCEMPA and FPWC in negotiations with DEP to address recovery of coal ash compliance costs in anticipation of a FERC filing regarding amendments to the purchase power agreements.
- Review and analysis of PacifiCorp's proposed changes to Ancillary Service rates to address revised NERC standards on behalf of a joint customer group comprised of Utah Associated Municipal Power Systems, Utah Municipal Power Agency, Deseret Generation & Transmission Co-operative and Bonneville Power Administration. Responsibilities included analysis of impact of proposed rates, alternative cost development methodology of ancillary rates, and client representation at FERC settlement conferences and at technical meetings. (Docket Nos. ER17-219-000 and EL17-27-000 (consolidated)).
- Review of annual wholesale fuel factors filed by Mississippi Power Company, assuring adherence to the MPSC-approved process in Docket 16-UN-229, used to develop wholesale fuel cost recovery (FCR) factors on behalf of Cooperative Energy.

MICHELE SLATER

PRINCIPAL

CONTACT

- 407-563-4035
- Michele.Slater@gdsassociates.com
- gdsassociates.com
- Marietta, GA 30067

PROFESSIONAL EXPERIENCE [continued]

- Responsible for the review of the annual informational filings setting forth updated transmission charges of Central Maine Power Company (CMP), Versant Power (aka Emera Maine) Bangor Hydro District (BHD), and Versant Power Maine Public District (MPD) on behalf of the Maine Public Utilities Commission to determine each Utility's compliance with the requirements of the Utility's tariff and the FERC Uniform System of Accounts. Verifying consistency with the Utility's actual costs; reasonableness of costs and assumptions; and consistency with FERC precedent. Supported the MPUC with preliminary challenges and advised with settlement. (Dockets ER20-1977, ER20-2054)
- Sponsored testimony supporting the Section 206 complaint of the City of Minden, LA against Southwestern Electric Power Company (SWEPCO). Issues included depreciation rates, Federal Tax Rate change and Excess ADIT, double-counting of AFUDC, and unfunded reserves in Minden's PSA with SWEPCO. (Docket No. EL18-122)
- Calculated impacts of the Tax Cut and Jobs Act of 2017 (Order No. 864) reduction in federal tax rate on the wholesale rates paid by Cooperative Energy, customer of Mississippi Power Company. Analysis included estimate of flowback of excess accumulated deferred income taxes.
- Performed cost of service calculations and annual revenue requirements in support of the continued justness and reasonableness of the rate for Reactive Service for the Hunterstown Generating Station for new owner Kestral Acquisitions, LLC (EL18-136).
- Cost of service calculations for four hydroelectric generating facilities in support of AMP's filing for reactive power supply annual revenue requirements for the Cannelton, Smithland, Willow Island and Belleville generating facilities. (EL18-172, EL18-174, EL18-185, and EL18-181)
- Assisted with cost-of-service calculations for the filing of Proposed Revenue Requirement for Reactive Supply and Voltage Control under Schedule 2 of the PJM Tariff for the Meldahl Hydroelectric Facility. (EL18-184)
- Developed Ancillary Services cost of service and rate design of Regulation and Frequency Response Service (Schedule 3), Spinning Reserve (Schedule 5) and Supplemental Reserve (Schedule 6) for Associated Electric Cooperative, Inc (AECI), including both Member and non-Member classes of service.
- Performed review and analysis of Mississippi Power Company's proposed changes to MRA Cost Based Tariff (MRA-28, MRA-29, MRA-30) on behalf of Cooperative Energy resulting in negotiated settlements. (ER19-1458, ER20-1660 and ER22-2388)
- Sponsored testimony, including calculation of a fixed charge rate and resulting credits, supporting North Carolina Electric Membership Corporation, ("NCEMC") and its member cooperative Tideland Electric Membership Corporation filing for credits for a new eligible transmission facility under Section 30.9 of the PJM Tariff. (ER19-2512).
- Representation of customer DTE Energy as intervenor in Tuscola Wind II and Pheasant Run Wind reactive power filings and assist in settlement negotiations. (ER19-2546 and ER19-2547)
- Sponsored testimony for Tri-State Generation and Transmission Association, Inc. to provide cost support for its initial stated rate filing of its Class A rate and its Schedule S Standby Service. (ER20-676)
- Provided rate design and cost support expertise to Wolverine Power Supply Cooperative, Inc. for FPA Section 205 filing requesting change in rate to distribution cooperative members. (ER21-66)
- Representation of Cooperative Energy as intervenor in Entergy's Choctaw Reactive Power filing; Assisting in settlement activities. (ER20-2550)



www.gdsassociates.com

MICHELE SLATER

PRINCIPAL

CONTACT

- 407-563-4035
- Michele.Slater@gdsassociates.com
- gdsassociates.com
- Marietta, GA 30067

PROFESSIONAL EXPERIENCE [continued]

- Project lead of PacifiCorp's proposed changes to Ancillary Service rates on behalf of a joint customer group comprised of Utah Associated Municipal Power Systems, Utah Municipal Power Agency, and Deseret Generation & Transmission Co-operative; Including analysis of impact of proposed rates to each joint customer, alternative rate design proposals, coordination and collaboration with other intervening parties to reach mutually agreeable counter-proposal positions, and client representation settlement conferences and technical meetings.
- Representation of joint customer group including Dominion Virginia Power, Northern Virginia Electric Cooperative and Old Dominion Electric Cooperative as intervenors in multiple reactive power filings in the Dominion Zone of PJM; Including review of filings for cost of service and technical issues, assisting in discovery and settlement activities. (ER20-1863, ER20-2576, ER20-2819, ER21-21/EL21-17, ER21-350/EL21-31, ER21-521/EL21-25, ER21-1696, ER21-2091, ER21-2364, ER21-2474, ER22-763, ER22-967, ER22-1076, ER22-2048, ER23-1752)
- Project lead and expert witness in support of intervenor group, consisting of Dominion Virginia Power, Northern Virginia Electric Cooperative and Old Dominion Electric Cooperative in first litigated reactive power service case for a solar facility at FERC, Fern Solar, at FERC. (ER20-2186)
- Representation of Old Dominion Electric Cooperative as intervenor in Altavista Solar reactive power filing in the Dominion Zone of PJM; Including review of filings for cost of service and technical issues, assisting in discovery and settlement activities. ER21-1937
- Representation of Cloverland Electric Cooperative and Upper Peninsula Power Company as intervenors in Kuester and Mihm reactive power filings; Including review of filings for cost of service and technical issues, assisting in discovery and settlement activities. ER21-2968
- Filed affidavit in support of SSR filing made by Manitowoc Public Utility for its Lakefront 9 unit in MISO, responded to discovery and assisted in settlement activities. ER23-977
- Technical support to Tri-State Generation and Transmission Association, Inc. for new formula rate filing of its Class A rate and its Schedule S Standby Service rate, including advising rate design committee, developing required statements for filing. ER23-2171

ScottMadden Management Consultants, Atlanta, Georgia 2012-2015

Senior Associate

- Led the assessment of four strategic programs at a leading ISO. Project included evaluating program performance against their intended purposes and industry best practices.
- Worked with Operations teams of a federally owned utility corporation as part of a major organizational redesign effort to assess new organization structures.
- Led the development of numerous corporate policies at a large, multi-state transmission provider governing technical operations.
- Supported the set-up of a regulatory preparation office at an IOU regarding the regulatory approval of a \$4 billion capital project. Office responsibilities included tracking and responding to data requests from state regulators and interveners, and preparing testimony and witnesses for hearings. Additional responsibilities included developing regular construction status updates with metrics to measure progress against budget and schedule.
- Provided support to plant engineering department to prepare for NRC investigation of red finding, including transparent communications regarding findings and corrective measures.



www.gdsassociates.com

MICHELE SLATER

PRINCIPAL

CONTACT

- 407-563-4035
- Michele.Slater@gdsassociates.com
- gdsassociates.com
- Marietta, GA 30067

PROFESSIONAL EXPERIENCE [continued]

Slater Consulting, Atlanta, Georgia 1992-2012

Principal and Senior Consultant

- Supported the defense of Cinergy in New Source Review (NSR) litigation brought by the EPA saving the utility hundreds of millions of dollars in environmental upgrade cost or capacity replacement costs.
- Developed the initial database for ESCOM, the first PROMOD license, and the largest electric utility in Africa.
- Assisted in the development of an estimate of lost net revenues associated with a multi-month large fossil unit outage in the northeastern ISO markets.
- Provided Analysis and litigation support in landmark cases before the Georgia Public Service Commission which established Mid-Georgia Cogen, a 300MW cogeneration plant, as the state's first Qualifying Facility (QF), and determined the avoided cost methodology in Georgia.

Ebasco Services Incorporated, Atlanta (Norcross), Georgia 1990-1992

Associate Engineer

- Design Installation specifications for a Flue Gas Desulphurization System (FGDS) and Baghouse at Conemaugh Station, PA, for Clean Air Act compliance.
- Designed Power Plant Systems with significant emphasis on writing design specifications requiring attention to detail regarding the adherence to industry standards and codes.

Georgia Power Company, Plant E.I. Hatch, Baxley, Georgia 1988-1989

Assistant Plant Engineer

- Oversight of daily operation and maintenance and major overhauls of reactor support systems. Planning and implementing major outage projects, including equipment replacement, system testing, safety reviews, and assessment of impacts on plant performance. Planning and supervision of repair and replacement activities including scheduling manpower, procuring parts and coordinating with other departments and personnel.



JAMES DANIEL

EXECUTIVE CONSULTANT



CONTACT

512-494-0369
Jim.daniel@gdsassociates.com
gdsassociates.com
Austin TX 78701

EDUCATION

Bachelor of Science, Economics,
Georgia Institute of Technology,
1973
Post Graduate Work in Accounting,
Georgia State University, 1974

EXPERTISE

Rates & Regulatory Filings
Electric, Natural Gas, Water, and
Wastewater Regulatory & Accounting
Rate Cases
Acquisition Analyses

PROFILE

Mr. Daniel has over forty years of experience in the utility industry. He has worked at GDS since its beginning in 1986 as Manager of GDS Associates, Inc.'s Texas District Office, a Principal, a Vice President, and as the Secretary of the Board of Directors.

PROFESSIONAL EXPERIENCE

GDS Associates, Inc., 1986-Present

Executive Consultant. Previously a Vice President and Manager, Texas Office of GDS Associates, Inc. Provides analysis of natural gas, electric, and water utility rate increase filings and presents expert testimony in regulatory proceedings on behalf of intervenors. Issues addressed in testimony include revenue requirements, cost allocation, and rate design. Other project responsibilities involving rate expertise include the preparation of rate studies for publicly owned utilities and power supply contract negotiations with investor-owned utilities on behalf of various wholesale and retail customers. Additional experience in load management and energy conservation studies, power requirements studies, and economic analysis of alternate energy supply sources.

Southern Engineering Company, 1983-1986

Manager, District Office of Southern Engineering Company, Austin, Texas. Provided expert testimony before various regulatory agencies on issues related to utility rate design, cost allocation, revenue requirements, and utility economics. Prepared comments on generic rulemaking issues before regulatory agencies and presented ratemaking seminars or courses before various organizations. Also involved in power supply negotiations, litigation support, rate studies for publicly owned utilities and energy conservation studies.

R.W. Beck and Associates, 1979-1983

Supervising Analyst. Prepared rate studies for publicly owned electric, gas, water and wastewater utilities, including the development of revenue requirement studies, cost of service studies and rate design studies. Also presented expert rate testimony before various regulatory commissions on behalf of utility customers. Additional experience in the preparation of municipal utility bond financing feasibility studies.

Southern Engineering Company, 1974-1979

Consultant, Southern Engineering Company, Atlanta, Georgia. Analyzed utility rate increase applications and presented expert testimony on behalf of utility customers. Also developed economic analysis of alternate power supply sources and generation and transmission feasibility studies.

SPECIFIC PROJECT EXPERIENCE

Mr. Daniel has conducted technical economic analyses of electric, gas, telephone, water and wastewater cases involving over 50 investor-owned utilities and 25 publicly owned utilities in 25 states. Presentation of expert testimony has been made by Mr. Daniel before 24 state regulatory commissions and the Federal Energy Regulatory Commission. He has also presented testimony at public hearings and at the Condemnation Court Appointed by the Supreme Court of Nebraska. Mr. Daniel has submitted an expert opinion report before the United States Tax Court. In addition, Mr. Daniel has presented utility ratemaking training seminars and has presented utility-related workshops for the National Rural Electric Cooperative Association.

JAMES DANIEL

EXECUTIVE CONSULTANT

CONTACT

- 512-494-0369
- Jim.daniel@gdsassociates.com
- gdsassociates.com
- Austin TX 78701

REGULATORY EXPERIENCE

Mr. Daniel has presented expert reports and/or testimony and exhibits in rate and cost-of-service matters before the following regulatory commissions or courts:

- Alaska Regulatory Commission
- Arizona Corporation Commission
- Arkansas Public Service Commission
- Condemnation Court appointed by the Supreme Court of Nebraska
- Delaware Public Service Commission
- Florida Public Service Commission
- Georgia Public Service Commission
- Illinois Commerce Commission
- Kansas Corporation Commission
- Louisiana Public Service Commission
- Nebraska Public Service Commission
- New Mexico Public Service Commission
- North Carolina Public Utilities Commission
- Oklahoma Corporation Commission
- Oregon Public Utility Commission
- Pennsylvania Public Utility Commission
- South Dakota Public Utility Commission
- Texas Commission on Environmental Quality
- Texas Natural Resource Conservation Commission
- Texas Public Utility Commission
- Texas Railroad Commission
- United States Tax Court
- Utah Public Service Commission
- Virginia State Corporation Commission
- West Virginia Public Service Commission
- Federal Energy Regulatory Commission



JOSHUA STRITTMATTER

DIRECTOR, CPA



CONTACT

- 412-310-5129
- Josh.strittmatter@gdsassociates.com
- gdsassociates.com
- Marietta, GA 30067

EDUCATION

Bachelor of Science, Accounting,
Saint Francis University – Loretto, PA

PROFESSIONAL AFFILIATIONS/ CERTIFICATIONS

Certified Public Accountant –
Commonwealth of Virginia
American Institute of Certified
Public Accountants

EXPERTISE

Accounting & Financial Reporting
Regulatory Filings & Reporting
Auditing and Compliance

PROFILE

Mr. Strittmatter is a Certified Public Accountant with more than two decades of experience leading accounting and auditing teams in the energy industry specializing in regulated operations. Mr. Strittmatter has a broad range of regulatory experiences with natural gas pipelines and electric and gas utilities that began when he was an audit manager at the Federal Energy Regulatory Commission (FERC). Mr. Strittmatter subsequently worked at Exelon Corporation (PECO Energy) where he was responsible for the regulatory accounting and reporting requirements for PECO Energy's electric transmission, electric distribution and natural gas distribution businesses and provided significant contributions to PECO Energy's electric and gas rate cases at the Pennsylvania Public Utility Commission (PAPUC). Mr. Strittmatter then joined EQT Corporation where he was responsible for the accounting and reporting of FERC-regulated natural gas pipelines and gained valuable experience working on an MLP and the start-up of a major regulated natural gas pipeline joint venture. Mr. Strittmatter's career continued to progress when he then became the Controller of Equitrans Midstream Corporation (Equitrans) where he managed the operations accounting department that included responsibility for the regulatory accounting and reporting requirements of three FERC-regulated natural gas companies.

PROFESSIONAL EXPERIENCE

GDS Associates, Inc., April 2025 to present

Director

- Provides a broad range of expertise in regulatory ratemaking, accounting, reporting, and policy.
- Advises entities affected by energy companies, including those affected by electricity, natural gas, and oil companies, and their respective law firms.

Equitrans Midstream Corporation (acquired by EQT Corporation), 2018 – April 2025

Controller

- Responsible for compliance with the FERC accounting and reporting rules and regulations for regulated natural gas transmission pipelines Equitrans, LP, Mountain Valley Pipeline, LLC and Rager Mountain Storage Company, LLC.
- Responsible for all accounting aspects for regulated transmission, non-regulated gathering and non-regulated water delivery services including financial close and reporting processes in accordance with US GAAP and US SEC rules and regulations including related financial controls, as well as joint venture reporting requirements.
- Presented various technical accounting issues to the Audit Committee and Board of Directors that included US GAAP regulatory accounting, FERC accounting and reporting, contractual impacts of ASC 606 (Revenue recognition), equity method investments and impairment assessments of fixed assets and equity method investments.
- Responsible for technical accounting matters and assessments to ensure executive management and operational leadership understand the financial impacts of new accounting standards, regulations, transactions (e.g., fair value assessments, mergers and acquisitions), contracts and other financial matters.
- Team member of various acquisition integration (and separation) teams with a focus on complex financial areas including integrations of financial data and financial systems, accounting policies, accounting close and financial reporting processes and financial controls.

JOSHUA STRITTMATTER

DIRECTOR, CPA

CONTACT

- 412-310-5129
- Josh.strittmatter@gdsassociates.com
- gdsassociates.com
- Marietta, GA 30067

PROFESSIONAL EXPERIENCE [continued]

EQT Corporation, 2012 – 2018

Assistant Controller – Technical Expert

- Responsible for the accounting operations and responsibilities for EQM Midstream Partners, LP which included monthly close and reporting processes and quarterly and annual FERC reporting processes for Equitrans, LP, Mountain Valley Pipeline, LLC and Rager Mountain Storage Company, LLC.
- Responsible for the accounting operations and responsibilities for EQT Production (2015 – 2017) that included monthly, quarterly and annual reporting processes in compliance with US GAAP and US SEC reporting requirements including significant involvement in natural gas and oil reserves and disclosures required under ASC 932 (Oil and gas reserve estimation and disclosures).
- Directed the acquisition accounting for various asset acquisitions by EQT Production, asset acquisitions under common control by EQM Midstream Partners, LP and related equity and debt offerings.

Exelon Corporation – PECO Energy Company, 2008 – 2012

Manager of Regulatory Accounting and Reporting and Energy Acquisition Accounting

- Responsible for regulatory accounting and reporting requirements for FERC and Pennsylvania Public Utility Commission (PAPUC), applying US GAAP ASC 980 accounting related to all regulatory initiatives and recovery programs.
- Managed the development and execution of the PECO Energy Accounting department plan for the 2010 Electric and Gas Rate Cases with the PAPUC that included over 145 Defined Filing Requirements, 135 Interrogatory Data Requests, drafting testimony and rebuttal testimony, participating in development of the Revenue Requirements and Cost of Service models.
- Streamlined the regulatory reporting process that improved quarterly regulatory reporting process from 58 days to 30 days and annual process from 85 days to 60 days through redefining the processes, establishing materiality thresholds, identifying numerous efficiencies and automating journal entries.
- Led the Accounting department initiative for PECO Energy's retail electric deregulation transition effort that included mark-to-market accounting, credit worthiness, regulatory filings, energy procurement and supplier invoicing.
- Provided technical and regulatory accounting expertise including reviews of complex contracts related to the Gas and Energy Acquisition Departments to determine accounting treatment.
- Provided guidance and expertise relating to FERC accounting and reporting to the Exelon Corporation Controller's Group, Exelon Generation, LLC for certain regulatory filings and Exelon Business Services Company during the 2008 FERC audit.

Federal Energy Regulatory Commission, 2002 – 2008

Audit Manager

- Managed complex financial and operational audits of interstate electric utilities and natural gas pipeline companies to ensure compliance with the FERC's tariffs, rules, orders, regulations, and statutes.
- Selected as Team Leader to manage an eight-member team conducting a Commission-mandated audit at one of the largest electric companies in the United States.
- Assigned as a consultant to multiple projects including other audits, Electric Reliability Organization Budget, and Regional Transmission Organizations (RTO) Report Card.



JOSHUA STRITTMATTER

DIRECTOR, CPA

CONTACT

- 412-310-5129
- Josh.strittmatter@gdsassociates.com
- gdsassociates.com
- Marietta, GA 30067

PROFESSIONAL EXPERIENCE [continued]

- Audited Independent System Operators and RTOs, as well as companies' Market-Based Rate Tariffs, Open Access Transmission Tariffs, Codes of Conduct, Standards of Conduct, Electric Quarterly Reports, and Open Access Same-time Information Systems.
- Developed first time audit programs and techniques, as well as an auditor training plan.
- Performed analyses on energy trading and accounting data for the Price Manipulation in Western Markets Investigation (Enron) and Northeast Blackout Investigation.



www.gdsassociates.com

GILVON DARKIS, CPA

PROJECT LEAD



CONTACT

- (405) 999-2000
- Gilvon.darkis@gdsassociates.com
- gdsassociates.com
- Marietta, GA 30067

EDUCATION

MBA, Friends University

Bachelors Degree, Business
Administration, Missouri Southern
State University

PROFESSIONAL AFFILIATIONS/ CERTIFICATIONS

Certified Public Accountant:
Oklahoma, Certificate No. 19403R

EXPERTISE

Accounting & Financial Reporting
Cost of Service
Data Analysis

PROFILE

As a Project Lead with GDS Associates, Gilvon Darkis has five years of utility industry experience, most notably for utilities that supply electric, gas, and water services. He has provided written testimony with supporting analysis in topics ranging from energy efficiency to transmission cost recovery riders. He has also completed Gas Supply Rate (GSR) and Cost of Pumping adjustments in state proceedings. In his previous roles, Mr. Darkis supported the regulatory department in an acquisition that required the company to stand up an enterprise resource planning (ERP) system to support the new business functions. Mr. Darkis has experience in annual rate mechanisms, where he was responsible for the development of excel workbooks and analysis support. More recently, at GDS he has supported Rates and Regulatory senior staff with annual update rate reviews, and the production of witness testimony.

PROFESSIONAL EXPERIENCE

GDS Associates, Inc., November 2024 to present

Project Lead

- Supports senior staff with research and analysis tasks.
- Assists with transmission and production formula rate updates and reviews.
- Assists with utility rate studies, cost of service studies, and new rate filings at FERC as needed.

Summit Utilities, October 2021 – 2024

Principal Regulatory and Rates Analyst

- Lead analyst for company in rate mechanism dockets.
- Prepared and implemented rates and regulatory filings to local regulatory authorities in the form of testimony.
- Researched and conducted analysis for priority regulatory affairs or rates issues.
- Managed and prepared compliance requirements to ensure timely filing.
- Provided decision support analysis for various financial statement items and monitoring of utility earnings.
- Assisted from a regulatory viewpoint with closing of asset sale agreement.
- Supported departments in the implementation of enterprise resource planning system.

Liberty Utilities, July 2019 – October 2021

Regulatory Analyst

- Responsible for the completion of monthly, quarterly, and annual compliance filings.
- Reviewed reports to support regulatory submissions.
- Worked with cross-functional teams to support company applications.
- Acted as a regulatory representative in company filings.
- Reviewed process for improvement that led to automation of reports.
- Assisted in preparing material to communicate analysis results internally and externally.
- Worked with teams to identify control deficiencies and ensure appropriate remediation development for sustainability.

Sidecars, Inc., February 2018 – July 2019

Reinsurance Accountant

- Team leader and oversaw the preparation of 130 quarterly financial statements.
- Prepared 1120-PC tax returns for reinsurance companies.



www.gdsassociates.com

GILVON DARKIS, CPA

PROJECT LEAD

CONTACT

-  (405) 999-2000
-  Gilvon.darkis@gdsassociates.com
-  gdsassociates.com
-  Marietta, GA 30067

PROFESSIONAL EXPERIENCE [continued]

Sidecars, Inc., February 2018 – July 2019

Reinsurance Accountant

- Monitored and analyzed administration of reinsurance lines.
- Journalized, posted, and recorded various documents regarding product lines, recoverable, and receipts.
- Analyzed financial statements to ensure accurate reporting of premium and loss cession, incurred but not reported.

4J Consulting, October 2017 – February 2018

Consultant Support

- Worked closely with the department managers to improve purchasing & transportation process.
- Held responsibilities for making sure client finance files and employee files were organized and accurate.
- Developed a Request for Proposal for the redevelopment of a building for a client.
- Conducted an analysis for the budget of individuals actual cost to budgeted cost.



NICHOLAS WEAVER

SENIOR PROJECT MANAGER



CONTACT

- 512-494-0369
- Nick.Weaver@gdsassociates.com
- gdsassociates.com
- Austin TX 78701

EDUCATION

- Graduate Accounting Courses, University of Alabama Birmingham, 2017-2018
- Undergraduate Accounting Courses, University of Alabama Birmingham, 2015-2017
- Bachelor of Art, History, University of Texas at Austin, 2008

EXPERTISE

- Cost of Service & Rate Design
- Cost/Benefit Analyses
- Retail Rate Benchmarking Studies

PROFESSIONAL EXPERIENCE

- GDS Associates, Inc., 2010-Present
Senior Project Manager
- Texas Association of Professional Educators, 2009-2010

PROJECT EXPERIENCE

- Wholesale Customer Cost of Service – Water Cost of Service and Rate Design (2018), EPCOR Arizona, AZ (IOU)*
Develop cost of service for two wholesale customers taking untreated water from transmission line. Determine cost of service under different scenarios, rate impacts, compare resulting revenues to current contract rates.
- Interim Transmission Cost of Service Filing – Electric Cost of Service and Rate Design (2018), Guadalupe Valley Electric Cooperative, TX (Cooperative), Public Utility Commission of Texas Docket 48002*
Update transmission plant investment schedules for Interim TCOS filing.
- Retail Rate Benchmarking Study – Water/Wastewater Rates (2018), Woodland Oaks Utilities, TX (IOU)*
Research neighboring utilities and identify comparable systems. Create comparison of monthly and annual revenues based on average residential customer.
- Cost/Benefit Analysis of Lubbock Power & Light's Proposed Move to ERCOT – Electric Cost of Service and Rate Design (2017), Lubbock Light & Power, TX (Municipal), Public Utilities Commission of Texas Docket 47576*
Determine retail rate impact on Lubbock and ERCOT end-use customers and ERCOT IOU Transmission costs. Assist with determination of impact on SPS customers and system. Draft and edit portions of report to client. Draft direct and rebuttal testimony, draft requests for information and responses, analyze intervenor testimony and settlement offers.
- Analysis of Southwest Power Service Proposed Wind Facility – Electric Cost of Service and Rate Design (2017), Golden Spread Electric Cooperative, TX (Cooperative), Public Utility Commission of Texas Docket 46936*
Analysis of cost-benefit model developed by SPS to support investment in wind plant. Draft direct testimony and requests for information and responses, make changes in SPS model requested by expert witness.
- Analysis of SWEPCO Rate Filing – Electric Rate (2017), NUCOR Steel, TX (Industrial), Public Utility Commission of Texas Docket 46449*
Analyze impact of proposed rate increase and rate structure changes on large industrial customer. Make changes to cost of service and rate design schedules to reflect expert witness positions. Draft testimony and requests for information. Assist attorneys with analysis of settlement.
- Gas Cost of Service – Natural Gas Cost of Service and Rate Design (2017), Terrebonne Parish Consolidated Government, LA (Governmental)*
Develop cost of service and rate design for delivery system in Louisiana. Project was terminated after first draft was developed due to economic and political factors in client's service area.

NICHOLAS WEAVER

SENIOR PROJECT MANAGER

CONTACT

512-494-0369
Nick.Weaver@gdsassociates.com
gdsassociates.com
Austin TX 78701

PROJECT EXPERIENCE [continued]

Analysis of El Paso Electric Company Rate Case – Electric Cost of Service and Rate Design (2017), City and State Customer Class Group (Husch Blackwell, LLP), TX, Public Utility Commission of Texas Docket 46831

Analysis of electric rate filing package modify revenue requirement model in concert with rate case expert witness.

Assessment and Valuation of Water Supply System – Water (2017), City of Hutto, TX (Municipal)

Assist with development of discounted cash flow model for use in contract dispute with customer.

Wholesale Distribution Cost of Service – Electric Cost of Service and Rate Design (2017), Cherokee County Electric Cooperative, TX (Cooperative)

Develop cost of service and rates for redundant source of energy for municipal customer.

Wholesale Distribution Cost of Service – Electric Cost of Service and Rate Design (2017), Sharyland Utilities, Inc., TX (IOU), Public Utilities Commission of Texas Docket 46947

Development of cost of service and rates for a battery installation built to respond to peaking demand. Determination of cost to serve battery and design of rates had several unique aspects as times battery was selling to grid were unknown and variable.

Development of Rate Filing Package – Electric Cost of Service and Rate Design (2016), Sharyland Utilities, Inc. TX (IOU), Public Utilities Commission of Texas Docket 45414

Lead development and population of filing schedules and cost of service study. Analysis of changes to revenue requirement, rate design and customer classification.

Determination of Customer Refunds – Electric Cost of Service and Rate Design (2016), Sharyland Utilities, Inc. TX (IOU)

Review customer billing data and determine amounts of refunds due to individual customers resulting from misclassification of customer accounts as commercial instead of residential.

Analysis of Enstar Natural Gas Transportation Rate Case – Natural Gas Cost of Service and Rate Design (2016), Anchorage Municipal Power and Light, AK (Municipal)

Valuation of Water System – Water Rates (2016), Inline Utilities, Inc., TX (IOU)

Create model for valuation of system assets using trending indices. Assist engineers with evaluation and classification of assets and preparation of report on findings.

CONTINUING EDUCATION

NARUC Utility Rate School, 2011, Intro to Electric Power, Dr. Ross Baldick, 2012

EMPLOYMENT HISTORY

GDS Associates, Inc., 2010-Current

Texas Association of Professional Educators, 2009-2010