

2016 FEB -4 AM 7:41

## AUSTIN ENERGY 2016 RATE REVIEW

AUSTIN ENERGY'S TARIFF PACKAGE	§	
UPDATE OF THE 2009 COST OF	§	BEFORE THE CITY OF AUSTIN
SERVICE STUDY AND PROPOSAL TO	§	IMPARTIAL HEARING EXAMINER
CHANGE BASE ELECTRIC RATES	§	

**NXF Semiconductors and Samsung Austin Semiconductor, LLC First Request for  
Information to Austin Energy**

COMES NOW NXP Semiconductor, Inc. ("NXP") and Samsung Austin Semiconductor, Inc., ("Samsung") (collectively, "Customers"), each on its own behalf, by and through its attorneys of record, and requests that Austin Energy ("Austin Energy" or "you") provide information and answer the attached questions under oath pursuant to Procedural Rule §7.3. It is further requested that the questions be answered in the order in which they are asked with as much detail so as to fully present all of the relevant facts.

**INSTRUCTIONS**

Please answer the attached questions on separate pages and copy the question immediately above the answer to each question. Following each answer, please identify the witness or witnesses or other individual(s) who will sponsor each of your answers at the hearing. These questions are continuing in nature and, should there be a change in circumstances which would modify or change any of your answers, then, in such case, please change or modify each answer and submit such changed answer as a supplement to the original answer within three (3) business days of your discovery that such change or modification is appropriate, pursuant to Procedural Rule §7.3(i).

In answering this request for information, you are requested to furnish such information as is available to you, including information which you are able to obtain by due diligence from your present or former attorneys, accountants, investigators, consultants, employees, agents, and persons acting on your behalf.

If you are unable to answer any request fully and completely after exercising the due diligence to make inquiry and to secure information, you are to answer such request as fully and completely as you can and to specify the portions which you are unable to answer in such request. In addition to specifying those portions, you are to state with regard to each portion:

1. The fact on which you base the contention that you are unable to answer that portion;
2. The knowledge, information, and belief you have concerning that portion; and
3. The acts done and inquiries made by you in attempting to answer such request.

The singular includes the plural and the plural includes the singular.

Masculine, feminine, or neuter pronouns do not exclude the other genders.

The words “document” and “documents” have the broadest meaning that can be ascribed to them pursuant to the Texas Rules of Civil Procedure. Among other things, the words “document” and “documents” mean the final form and all drafts and revisions of any kind of written or graphic mater, original or reproduced copy, however produced or reproduced, of any kind and of every kind, and all copies there from which are different in any way from the original regardless of whether designated “confidential,” “privileged,” or otherwise restricted. Without limiting the generality of the foregoing, the words “document” and “documents” also include information stored or maintained on, or which could be reproduced from, film, microfilm, computer printout, disk or diskette, magnetic tape, cassette, phonographic disc, videotape or similar means.

The words “and” and “or” shall be construed conjunctively or disjunctively as necessary to bring within each request all documents which might otherwise be construed as outside its scope.

The words “communication” and “communications” include, without limitation of their generality, both written and oral: statements, representations, discussions, conversations, speeches, meetings, remarks, questions, answers, panel discussions and symposia. These words include, without limitation of their generality, both communications and statements which are face-to-face and those which are transmitted by any writing or document or by media such as intercoms, telephones, email, television or radio.

The words “identify” and “identification,” when used with respect to a natural person or persons, mean to state the name, address(es) and telephone number(s) of each such person. If any of the foregoing information is not available, state any other available means of identifying such person.

The words "identify" and "identification," when used in reference to a person other than a natural person, mean to set forth its:

- (1) full name or title;
- (2) nature or organization, including the state under which the same was organized or incorporated;
- (3) address and telephone number (with area code prefix); and
- (4) principal line of business.

If any of the foregoing information is not available, state any other available means of identifying such person.

The words "identify" and "describe," when used in reference to a fact, mean to state not only the fact itself, but also:

- (1) its date, time and place
- (2) the name, address and telephone number of each person with knowledge of the fact;
- (3) whether the act is supported by an oral communication, a document, or other event;  
and
- (4) any other evidence which supports such fact.

The words "identify" and "identification," when used in reference to a document, mean to state:

- (1) its date;
- (2) its author;
- (3) its addressee;
- (4) the type of document (e.g., letter, memorandum, receipt, invoice, schedule, report, telegram, chart, photograph, etc.); and
- (5) its present location and identity of its custodian. If any document was, but is no longer, in your possession, custody, or control, or is no longer in existence, explain why.

If any of the foregoing information is not available, state any other available means of identifying such document. If a document is one of a series of pages contained in a book, pamphlet, binder, folder, microfilm (or other storage device), include in your identification of such document(s) any available numerical reference (or other aid) to the pages and line or other portion thereof at which the information referred to can be found. A true and correct copy of any document may be produced and filed with your Answers hereto in lieu of the above information.

The words "identify" and "describe," when used with respect to an oral communication mean:

- (1) to state the substance of each such oral communication;
- (2) to state the exact words used by each person participating in the oral communication;
- (3) to identify each speaker;
- (4) to identify each person present at the making or reception of such oral communication;
- (5) to specify the date, time and place of each oral communication;
- (6) to identify each person repeating such oral communication;
- (7) to identify every document which records, memorializes, or relates to all or part of such communication; and
- (8) to identify the mode of such communication (e.g., telephone, face-to-face, etc.)

The words "person" and "persons" as used herein, mean all individuals and entities, and shall be deemed to include natural persons, firms, partnerships, associations, organizations, joint ventures, corporations, and any other entities, including without limitation, any electric utility, cogenerator, independent power producer, qualifying facility, or any other entity which generates electricity.

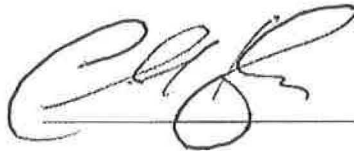
The words "regarding," "relate," "related," "relates" and "relating," as used herein, mean involving, relating to, referring to, having any relationship to, pertaining to, evidencing or constituting evidence of, in whole or in part.

If you withhold any requested information from disclosure because you contend that it is "confidential" or otherwise subject to exemptions from disclosure in this proceeding under the Texas Public Information Act, Tex. Gov't Code Ch. 552, or otherwise, please consider this to constitute a formal Request under the Public Information Act. Please also submit a Privilege Index pursuant to and consistent with Procedural Rule §7.3(d)(2).

If you have any question concerning the attached Questions or any of these instructions, please contact the undersigned.

Respectfully submitted,

By:

A handwritten signature in black ink, appearing to read "JCH", written over a horizontal line.

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**ATTORNEYS FOR NXP SEMICONDUCTORS AND  
SAMSUNG AUSTIN SEMICONDUCTOR, LLC**

### **CERTIFICATE OF SERVICE**

I certify that a true and correct copy of this pleading has been forwarded by fax, U.S. first class mail, hand-delivery, or by courier service to Austin Energy and filed with the City Clerk on the 3rd day of February, 2016.

A handwritten signature in black ink, appearing to read "JCH", written over a horizontal line.

J. Christopher Hughes

**NXP Semiconductors and Samsung Austin Semiconductor, LLC First Request for  
Information to Austin Energy**

1. Please provide the fully working versions of all schedules employed to prepare Austin Energy's rate filing package in electronic (MS Excel, MS Word, etc.) format.
2. Please provide the fully working versions of all workpapers employed to prepare Austin Energy's rate filing package in electronic (MS Excel, MS Word, etc.) format.
3. Please provide the fully working versions of all schedules employed to prepare Austin Energy's rate filing package in electronic (MS Excel, MS Word, etc.) format.
4. Please provide the fully working versions of the class cost of service (cost allocation) study employed by Austin Energy's rate filing package in electronic (MS Excel, MS Word, etc.) format.
5. Please provide a fully working versions of the class cost of service employed by Austin Energy's rate filing package including separate classes for (a) street and highway lighting, (b) guard/security lights, and (c) flood lights.
6. Provide all information employed to develop the Lighting classes allocation factors.
7. For each of the Lighting services offered by Austin Energy (i.e., Street and Highway Lighting, Guard/Security Lighting, and Flood Lighting, please provide the following information: (a) kilowatt-hours sales at the point of delivery by month, (b) number of lighting delivery points; (c) number of Lighting accounts; (d) non-coincident peak demand by month; (e) contribution to the system peak demand by month; (f) gross plant investment; and (g) accumulated depreciation.
8. Please provide the fully working versions of all schedules and exhibits included in each witness's testimony/or narrative in electronic (MS Excel, MS Word, etc.) format.
9. Please provide a list of witness or sponsor for each section of the narrative provided in the Cost of Service Study.
10. Please provide the Austin Energy coincident peak (CP) load and the ERCOT CP load in each month of the test year and the nine previous years by customer class. Provide the date and time of the peak load in each of the months and identify any peak loads that occurred on Saturdays, Sundays, or holidays. If fewer than nine years of historical data are available, provide the requested information for as many years as it is available.
11. Please provide all supporting workpapers and materials that were employed or relied upon by Austin Energy to develop demands by customer class.
12. Please identify the source(s) of demands estimates by class. If load research studies were employed, please provide the following information for each class: (a) a definition of the



class; (b) the time period from which the load research data was obtained; (c) the number of load research meters employed in the sample by load research strata; (d) a narrative description of the manner by which load research data was expanded to represent the class population; (e) any and all workpapers employed in developing these class demands; and (f) the source of the load research data if not specific to Austin Energy consumers.

13. Please provide copies of Austin Energy's most recent line loss study.
14. Please provide copies of Austin Energy's most recent depreciation study.
15. Please provide a list of Austin Energy's test year energy efficiency programs, the classes eligible to participate in each program, and the amount of money Austin Energy spent by program in the test year.
16. What does Austin Energy plan (or budget) to spend in FY 2015-2016 by rate class for energy efficiency programs?
17. Are any costs related to the Company's GreenChoice program subsidized by rates, charges or fees collected from any other rate class, rider, or tariff schedule? If yes, please identify the amounts of such subsidies, and the sources and uses of such subsidies by rate class.
18. Please provide the revenues by type (e.g., base rate, miscellaneous service, power supply adjustment, etc.) by rate class.
19. Provide a "proof of revenue" that supports the level of revenue recovered by Austin Energy's proposed rates. This proof of revenue should include the billing determinants by rate, the present and proposed rates by rate schedule, and any other information and/or calculations employed to determine the revenues that are expected to be recovered by Austin Energy's proposed rates. In addition, demonstrate that the billing determinants employed to develop Austin Energy's proposed rates produce the utility's present adjusted revenue by multiplying the billing determinants by present rates.
20. With respect to the class cost allocation study employed by Austin Energy, please provide an explanation for the use of each allocator, as well as all documents concerning the calculation of the numerical values of the allocators.
21. Please provide a detailed explanation of the rationale of each decision to set each rate class's target revenues above or below their cost of service.
22. Please provide any documents concerning the decision to set each rate class's target revenues above or below their costs of service.
23. Please provide any documents, including emails, papers, letters, notes, communications or files relating to or discussing Austin Energy's rate design objectives, goals, or issues.



24. Please provide a detailed list of all EGRSO expenditures programs funded during the test year and in each of the prior three years. Your answer should include the amounts spent by AE per program as well as the names of all other public and private partners for each project and the amounts contributed by each. Include for each payment, at minimum, the date of the payment, the payment reference number, the payee, the amount, the accounting distribution, and the purpose of the payment.
25. Please provide the annual class non-coincident peak (NCP) load by customer class in the test year and the nine previous years. For each class, provide the date and time of the NCP load and identify any peak loads that occurred on Saturdays, Sundays, or holidays. If fewer than nine years of historical data are available, provide the requested information for as many years as it is available.
26. Please provide the high and low temperatures on the peak day of each month of the test year, the nine previous years, and the three succeeding years in Austin. If fewer than nine years of historical data are available, provide the requested information for as many years as it is available.
27. Please provide monthly heating and cooling degree-days in Austin since 1970 on a calendar month basis. If billing cycle average heating and cooling degree-days are also available, please provide that information.
28. Please provide the number of customers by rate class in each month for the test year, the five previous years, and the three succeeding years. If fewer than five years of historical data are available, provide the requested information for as many years as it is available.
29. Please provide workpapers supporting any weather normalization of energy or peak demand proposed by Austin Energy.
30. Please provide monthly energy by rate class at the meter and at the generator for the test year, the five previous years. To the extent available, please provide monthly energy by customer class by time period in the time periods that Austin Energy uses for time-of-use rate schedules (i.e., on-peak 2am to 8pm June-September weekdays, mid-peak all remaining hours from 6 am to 10 pm year-round, and off-peak all other hours).
31. Please provide the total system megawatts of generation installed or contracted for, megawatts of forced outage, megawatts on maintenance outage, and megawatts unavailable due to lack of wind power in the peak hour of each month in the test year and the five previous years.
32. Please identify the timing of all alerts or rotating blackouts affecting ERCOT in the test year and the five previous years.
33. Please provide hourly load by customer class for all classes of customers.
34. Please provide hourly generation by power plant in the test year.

35. Please provide hourly generation provide through purchased power agreements in the test year.
36. Please provide ERCOT day-ahead and hour-ahead prices for energy on an hourly basis for the test year.
37. Please refer to Footnote 45 on page 3-18 of the rate filing package. Please list the amount and frequency that Austin Energy has offered resources from any type of generation and purchase power agreements at below cost during the Test Year.
38. Please provide daily spot gas prices in the test year.
39. Please provide the Equivalent Forced Outage Rate and Equivalent Availability Factor of each power plant on the Austin Energy system in excess of 50 MW for the test year and each of the five previous years.
40. Please provide the maintenance schedules for each power plant in excess of 50 MW owned or contracted for by Austin Energy for 2010 through the latest available date in 2015 actual and the remainder of 2015 through-2017 forecast.
41. For each power plant owned by Austin Energy, please provide the in-service date, gross plant, an estimate of depreciation reserve as of the end of the test year, non-fuel Operations and Maintenance expense during the test year and the four previous years, and fuel expense during the test year and the four previous years.
42. Please identify any firm sales contracts in force in the test year and after the test year, with MW of capacity, MWh by month, and revenue by month. If any sales are from a specific generating unit, identify the unit.
43. Please list any of the purchase power agreements that are "take or pay" contracts by type of power purchased in terms of MW of capacity, MWh by month, and cost by month.
44. Does Austin Energy own and/or lease rail cars? If owned, identify the gross and net plant associated with rail cars included in this rate case and the FERC account(s) where they are included. If leased, please identify the total lease costs, the O&M account(s) where the costs are included and whether the lease costs are included in the Power Supply Adjustment.
45. How does Austin Energy account for the cost of handling and disposal of ash and spent chemicals from pollution control devices? Please identify the amount in the test year in this rate case and the FERC Account(s) where those costs are included.
46. Please provide the total capital costs of scrubbers and other major pollution control devices on Austin Energy's power plants by FERC Account. For any scrubbers and other

major pollution control devices added to Austin Energy's existing power plants since 1990, identify the year of installation and the capital costs for each plant.

47. Please explain how Austin Energy accounts for the variable costs of running scrubbers and pollution control devices (e.g., limestone for SO<sub>2</sub> scrubbers, ammonia and catalysts for Selective Catalytic Reduction). Identify the amount in the test year and the FERC Account(s) where those costs are included.
48. Please identify the amount and cost of sulfur dioxide allowances (a) purchased and (b) sold in the test year, the previous four years, and the three succeeding years.
49. Explain how sulfur allowances are accounted for (i.e., the amount of revenues and expenses by FERC account(s) in each of these years and whether the allowance costs and revenues are included in the fuel adjustment clause).
50. Does Austin Energy carry an inventory of sulfur dioxide allowances? If so, provide the monthly amounts used to calculate a test year 13-month average, the amount of allowances amortized, and indicate the FERC account(s) in which the inventory is recorded and explain how the costs of the inventory and any allowances used are allocated to customer classes.
51. Please identify the gross revenue from short-term (hourly up to 3 month) firm or non-firm power sales (including sales into ERCOT) in the test year and the fuel cost associated with making those sales. Identify the extent to which that gross revenue is included in the Power Supply Adjustment. If any portion of the gross revenue is not included in the Power Supply Adjustment, identify it by FERC account and explain how that revenue is allocated to customer classes.
52. Please provide Austin Energy's best estimate of the capital and fixed and variable non-fuel operations cost, heat rates, and coal costs of new coal-fired, combined cycle, and combustion turbine generating plants. Provide supporting source documentation if available.
53. Please provide the amount of fixed costs from Purchased Power Agreements included in the Power Supply adjustment during the test year and included in the estimated Power Supply Adjustment to be considered in the 2016-2017 Budget process.
54. Please provide workpapers showing (with reference to FERC Accounts) how Austin Energy has classified distribution plant between primary and secondary distribution. Include spreadsheets with working cells.
55. Refer to WP/F-2.4, page 171 of 347, Bates stamp page 930. Please explain and provide the full and complete justification relied upon by AE in classifying the non-labor related portion of production expense accounts 502-528 as energy-related costs rather than demand-related costs.

56. Refer to WP/F-4.1, page 174 of 347, Bates stamp page 933. Please provide all supporting documents and materials used to develop the cost data employed for these calculations.
57. Refer to WP/F-6.1.2.1, page 180 of 347, Bates stamp page 939. Please define and explain the term “k” constant as it is used in this workpaper. Please provide all information, data and assumptions supporting the “k” constant. In addition, please provide all information, data and assumptions supporting the use of the 55.54% load factor.
58. Refer to WP/F-6.1.3, page 183 of 347, Bates stamp page 942. Please provide a full and complete description of this workpaper. Provide definitions of “Billing Distribution kWh”, “SMD”, and “HOW”.
59. Please identify the latest available estimate of the total number of poles on the Austin Energy system, the number of miles of overhead line divided into primary and secondary, the number of miles of underground line divided into primary and secondary, the number and total kVA of transformers, divided into pole-mounted, pad-mounted, and other; and the number of overhead and underground services (and mileage if available).
60. Please provide an estimate of the number of poles serving (a) primary distribution lines only; (b) secondary distribution lines only; (c) primary distribution lines and secondary distribution lines simultaneously; (d) serving only streetlights.
61. How are power poles that are used exclusively by street lights assigned in the cost of service study?
62. If any costs in FERC Accounts 364-368 are treated as customer-related, please provide workpapers showing the derivation of customer-related and demand-related costs for each such FERC Account. Include spreadsheets with working cells.
63. Please identify customer accounting costs (Accounts 901-905) by FERC account (and any subaccounts used by Austin Energy) in the test year. Identify sub-accounts by name and number, and provide a brief description of the function(s) in each sub- account.
64. Please identify customer service and information costs (Accounts 907-910) by FERC account (and any subaccounts used by Austin Energy) in the test year. Identify sub-accounts by name and number, and provide a brief description of the function(s) in each sub-account.
65. Please identify marketing and sales costs (Accounts 911-915) by FERC account (and any subaccounts used by Austin Energy) in the test year. Identify sub-accounts by name and number, and provide a brief description of the function(s) in each sub- account.
66. Please identify all advertising expenses by FERC account charged to ratepayers as a test year expense. Identify and provide the cost and a brief description of any individual

advertising programs costing in excess of \$25,000. For any individual programs in excess of \$100,000, please provide samples of print advertisements and/or transcripts of radio or TV advertisements.

67. Please identify all costs of "Major Account Representatives" (defined as City of Austin or Austin Energy employees assigned specifically to serve large customers) in the test year by FERC Account. Include non-labor expenses of these staffers.
68. Please identify the customer classes that are served by "Major Account Representatives" and estimate the approximate percentage of time spent on each class.
69. Please identify all costs of "Economic Development" or similar programs in the test year by FERC Account, including all transfers out from AE including all transfers to other funds and departments.
70. Please provide the number of dollars of customer deposits held by Austin Energy in each month of the test year (by customer class if available) and identify and explain the current cost allocation for customer deposits and interest paid on deposits.
71. For each tariffed charge collected in FERC Accounts 450 and 451 related to service connection, reconnection, collection, and returned checks, or any similar function, please identify the amount collected, the amount paid by customer class (or residential and non-residential if detailed class information is unavailable), and the FERC account and subaccount for each such charge in the test year and the four previous years.
72. Please provide late payment revenue, uncollectible accounts expense, and total revenue (including base rate and all riders) for the test year and the previous five years. Provide by class to the extent available.
73. Please identify any issues associated with either system conditions or computer system changes that may have caused any estimates of tariffed service charges (including but not limited to late payment charges, and charges for service connection and reconnection, collection, and returned checks) that have been unusually high or low in any months of the test year or of the previous five years.
74. Please provide the amount of "margin" included in Austin Energy's TCOS most recent filing listed by General Fund Transfer, transfers to Reserves and Debt Services.
75. What is the basis for the allocation of customer contributions and advances to customer classes? Please provide supporting workpapers.
76. Please provide excerpts from Austin Energy's design manuals or other engineering specifications regarding the calculation of loads and the diversity among loads assumed for installation and sizing of transformers.

77. Please provide excerpts from design manuals, other engineering specifications, purchasing manuals, or other documentation explaining how Austin Energy trades off capital costs and no-load and load-varying losses when purchasing transformers.
78. Please estimate the average price premium that Austin Energy currently pays over the transformer with the lowest capital costs in each size range in order to avoid losses.
79. Please provide workpapers supporting the customer weighting and allocation factors for meters.
80. Which types of meters or sizes of customers use (a) Current Transformers (CTs) and/or (b) Potential Transformers (PTs)?
81. Please provide any studies or analyses prepared on the cost of service drops by customer class and/or by single-phase versus three-phase service.
82. Please provide all available information on the length of service drops by customer class.
83. Please provide excerpts from Austin Energy's design manuals or other engineering specifications regarding the type of conductor to be used for service drops as related to on the size of loads served. Provide the current cost of each type of conductor referenced in those manuals.
84. Please provide an asset listing by FERC System of Accounts for AE's distribution facilities constructed for or that serve NXP (f/k/a Freescale) or Samsung, or both, including the original in-service dates, the depreciable life and the amount of the accumulated depreciation at the end of the Test Year.
85. In reference to question 74, please state whether any of these facilities serve other customers. If so please provide the number of customers, describe the type of facility, and location.
86. How are costs associated with power poles that are used exclusively for streetlights assigned in the cost of service study?
87. Please identify customer accounting costs (Accounts 901-905) by FERC account (and any subaccounts used by Austin Energy) in the test year. Identify sub-accounts by name and number, and provide a brief description of the function(s) in each sub account.
88. Please identify customer service and information costs (Accounts 907-910) by FERC account (and any subaccounts used by Austin Energy) in the test year. Identify sub-accounts by name and number, and provide a brief description of the function(s) in each sub-account.



89. Please identify marketing and sales costs (Accounts 911-915) by FERC account (and any subaccounts used by Austin Energy) in the test year. Identify sub-accounts by name and number, and provide a brief description of the function(s) in each sub account.
90. Are any costs related to the Company's Electric Vehicle Public Charging Pilot Program subsidized by rates, charges, or fees collected from any other rate class, rider, or tariff schedule?
91. Please explain the Company's justification for subsidizing the cost of Service Area Lighting through the Community Benefit Charge. If the Company does not have any justification for subsidizing the cost of Service Area Lighting through the Community Benefit Charge, please provide documentation from the Austin City Council giving this instruction to the Company and its justification.
92. Please explain, in detail how the Company determines where and what facilities are used to provide service under Service Area Lighting inside and outside the city limits.
93. Please explain how the cost to developers for street lighting installations is determined and provide the amount of payments to Austin Energy for street lighting installations during the Test Year and the previous five years.
94. Please provide a detailed explanation and support for the amounts allocated to AE for the Utility Customer Center during the test year and each of the three prior years.
95. Were the rate case expenses associated with PUC Docket No. 40627, *Petition by Homeowners United for Rate Fairness to Review Austin Rate Ordinance No. 20120607-055*, entirely born by customers outside the City limits? If not, how were these rate case expenses allocated by customer class?
96. Please provide a detailed explanation and support for the amounts allocated to AE for luxury items, 1<sup>st</sup> class tickets, hotels that cost above \$200 a night, and meals over \$50. Explain each charge and reason for the charge.
97. Please provide all Austin City Council and City Manager instructions on the Cost of Service Study, the process for the rate case, discussions regarding the development of rates and procedures for this proceeding.
98. Identify all instances in the proposed rates where rates are projected to recover a different amount than the revenue requirement amount allocates to that class. For each, explain the rationale for not setting rates equal to costs.
99. Provide all studies of Austin Energy rates compared to other municipal rates and Austin Energy rates compared to prevailing ERCOT retail market rates.
100. Provide all workpapers, studies, analyses, of retail rates impact on customers, employer growth, economic growth, and Austin's ability to attract and/or retain employers.



101. Identify all bonuses paid during the test year and the last five years to executive level personnel.
102. Was Decker Creek Power Plant used to sell power into the DAM during the Test Year? If so, how much revenue did Decker produce during the test year and in the previous five years?
103. Please explain why Austin Energy selected the production plant allocation method it proposes.
104. Please identify any and all alternative production plant allocations methods reviewed and/or considered, examined or discussed by Austin Energy personnel or consultants prior to the selection of the chosen method. Provide the results of AE's cost of service study using each alternative identified.
105. Please rerun the cost of service using 4CP and A&E 4CP and provide the resulting spreadsheets in Excel format.
106. Please identify any filing before the PUC in which a 12 coincident peak allocation method was approved for use in Texas.
107. Please provide a list of all outside consulting contracts funded by AE during the test year and the previous three years. Provide the amount of funding, the purpose of the contract, the name of the contractor and the FERC account applicable to the cost.
108. Please provide copies of all bond ratings issued by rating agencies and all correspondence between AE and bond rating agencies.
109. Will AE issue bonds for proposed gas units or use its reserve funds?
110. Please provide all studies comparing the cash flow method to the debt service coverage to determine return prepared by or contracted for used in the last rate review and in the pending rate review.
111. Please provide a daily schedule of cash on hand during the test year.
112. Please provide the decommissioning schedules of Decker Creek, Fayette and Sand Hill.
113. Did AE prepare a lead lag study for the pending rate review? If so, please provide a copy of the lead lag study in native format (i.e., Microsoft Excel) and any and all workpapers relied upon in the conduct of the study. If no study was prepared, please explain why no such study was undertaken.
114. Please provide the workpapers supporting the PSA and Regulatory charges adopted in FY 2015-2016 budget.

115. Please provide copies of any and all software licensing agreements relating to any of the Excel spreadsheets Austin Energy has employed in its cost of service study. In addition, (a) please provide any and all communications (emails, texts, letters, etc.) between the providers of the software employed in Austin Energy's cost of service filing and Austin Energy and/or the City of Austin Purchasing Department discussing, addressing, or mentioning that the software provided may be considered to be proprietary software; and (b) notes or internal communications within Austin Energy discussing, addressing, or mentioning the proprietary nature of such Excel spreadsheets (i.e., software)
116. Please explain Austin Energy's claim that the filing will be transparent with AE's knowledge that the software employed in its filing is considered to be proprietary.
117. Please provide the workpapers supporting the estimated PSA and Regulatory charges to be considered in the FY 2016-2017 budget.
118. Identify any and all non-utility costs included in the cost of service, including debt service associated with non-utility facilities.
119. Identify how non-utility revenue is reflected in the cost of service.
120. Please provide the following for the downtown District Cooling systems operations:
  - A. Amount of investment in infrastructure with related accumulated depreciation
  - B. Amount and source of funding for the investment at the end of the test year (bonds, short term debt, internally generated cash and AE reserves.
  - C. Number of customers using the system from 2010 through the end of the test year
  - D. Profit and loss statements since 2009 through the end of the test year
  - E. Operating and maintenance costs directly or indirectly incurred by providing services from the system.