

**PUBLIC UTILITIES COMMISSION**505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3298**FILED**

05/02/24

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A2105007

May 2, 2024

Agenda ID #22555
Alternate to Agenda ID #22554
Ratesetting

TO PARTIES OF RECORD IN APPLICATION 21-05-007:

Enclosed are the proposed decision of Administrative Law Judge Jason Jungreis and the alternate proposed decision of Commissioner Darcie L. Houck. The proposed decision and the alternate proposed decision will not appear on the Commission's agenda sooner than 30 days from the date they are mailed.

Public Utilities (Pub. Util.) Code Section 311(e) requires that the alternate item be accompanied by a digest that clearly explains the substantive revisions to the proposed decision. The digest of the alternate proposed decision is attached.

This matter was categorized as ratesetting and is subject to Pub. Util. Code Section 1701.3(c). Upon the request of any Commissioner, a Ratesetting Deliberative Meeting (RDM) may be held. If that occurs, the Commission will prepare and publish an agenda for the RDM three days beforehand. When an RDM is held, there is a related *ex parte* communications prohibition period. (See Rule 8.2(c)(4) of the Commission's Rules of Practice and Procedure (Rules).)

When the Commission acts on these agenda items, it may adopt all or part of the decision as written, amend or modify them, or set them aside and prepare its own decision. Only when the Commission acts does the decision become binding on the parties.

Parties to the proceeding may file comments on the proposed decision and alternate decision as provided in Pub. Util. Code Sections 311(d)-(e) and in Article 14 of the Commission's Rules of Practice and Procedure, accessible on the Commission's website at www.cpuc.ca.gov. Pursuant to Rule 14.3, opening comments shall not exceed 15 pages.

A.21-05-007 COM/DH7/jnf

Comments must be filed pursuant to Rule 1.13 and served in accordance with Rule 1.9 and Rule 1.10. Electronic copies of comments should be sent to Commissioner Houck's advisor Karin Sung at karin.sung@cpuc.ca.gov and to the Intervenor Compensation Program at icompcoordinator@cpuc.ca.gov. The current service list for this proceeding is available on the Commission's website at www.cpuc.ca.gov.

/s/ MICHELLE COOKE

Michelle Cooke

Chief Administrative Law Judge

MLC:jnf

Attachment

*DIGEST OF DIFFERENCES BETWEEN
ADMINISTRATIVE LAW JUDGE JUNGREIS'S PROPOSED DECISION AND THE
ALTERNATE PROPOSED DECISION OF COMMISSIONER HOUCK*

Pursuant to Public Utilities Code Section 311(e), this is the digest of the substantive differences between the proposed decision of Administrative Law Judge Jungreis (mailed on May 2, 2024) and the proposed alternate decision of Commissioner Houck (also mailed on May 2, 2024).

- Administrative Law Judge Jungreis' proposed decision disallows 60% of Ashley Salas' and Christine Mailloux's time spent on General Participation issues while Commissioner Houck's alternate proposed decision disallows 20% of Ashley Salas' and Christine Mailloux's time spent on General Participation.
- Administrative Law Judge Jungreis' proposed decision disallows 60% Ashley Salas' and Christine Mailloux's time spent on Mass Migration Guidelines issues while Commissioner Houck's alternate proposed decision disallows 30% of Salas' and Mailloux's time spent on Mass Migration Guidelines issues.
- Administrative Law Judge Jungreis' proposed decision disallows 60% of Ashley Salas' and Christine Mailloux's time spent on Notice to Subscribers issues while Commissioner Houck's alternate proposed decision disallows 30% of Salas' and Mailloux's time spent on the Notice to Subscribers issues.
- Administrative Law Judge Jungreis' proposed decision awards The Utility Reform Network \$23,400, while Commissioner Houck's alternate proposed decision awards The Utility Reform Network \$33,793.

(ATTACHMENT)

Decision **ALTERNATE PROPOSED DECISION OF COMMISSIONER HOUCK**
(Mailed 5/2/2024)

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

Application of AT&T Corp. (U5002C) to Discontinue Providing Residential Service in Frontier Territory and Relinquish Eligible Telecommunications Carrier Designation.

Application 21-05-007

**DECISION GRANTING COMPENSATION TO
THE UTILITY REFORM NETWORK FOR
SUBSTANTIAL CONTRIBUTION TO DECISION 22-08-006**

Intervenor: The Utility Reform Network	For contribution to Decision (D.) 22-08-006
Claimed: \$47,372.50	Awarded: \$33,793.00
Assigned Commissioner: Darcie L. Houck	Assigned ALJ: Jason Jungreis
I hereby certify that the information I have set forth in Parts I, II, and III of this Claim is true to my best knowledge, information and belief. I further certify that, in conformance with the Rules of Practice and Procedure, this Claim has been served this day upon all required persons (as set forth in the Certificate of Service attached as Attachment 1).	

PART I: PROCEDURAL ISSUES

A. Brief description of Decision:	In D.22-08-006 , the Commission authorized AT&T Corp. to discontinue providing residential service in Frontier territory and relinquish its Eligible Telecommunications Carrier designation. In the process, the Commission incorporated input from TURN and other intervenors to ensure that the discontinuation of service occurred in a manner that would minimize disruption to customers and to ensure continuation of important LifeLine service to those who qualify.
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B. Intervenor must satisfy intervenor compensation requirements set forth in Pub. Util. Code §§ 1801-1812¹:

	Intervenor	CPUC Verification
Timely filing of notice of intent to claim compensation (NOI) (§ 1804(a)):		
1. Date of Prehearing Conference:	June 23, 2021	Verified
2. Other specified date for NOI:	N/A	
3. Date NOI filed:	July 23, 2021	Verified
4. Was the NOI timely filed?		Yes
Showing of eligible customer status (§ 1802(b)) or eligible local government entity status (§§ 1802(d), 1802.4):		
5. Based on ALJ ruling issued in proceeding number:	R.20-08-021	Verified
6. Date of ALJ ruling:	December 11, 2020	Verified
7. Based on another CPUC determination (specify):	N/A	
8. Has the Intervenor demonstrated customer status or eligible government entity status?		Yes
Showing of “significant financial hardship” (§ 1802(h) or § 1803.1(b)):		
9. Based on ALJ ruling issued in proceeding number:	R.20-08-021	Verified
10. Date of ALJ ruling:	December 11, 2020	Verified
11. Based on another CPUC determination (specify):	N/A	
12. Has the Intervenor demonstrated significant financial hardship?		Yes
Timely request for compensation (§ 1804(c)):		
13. Identify Final Decision:	D.22-08-006	Verified
14. Date of issuance of Final Order or Decision:	August 8, 2022	Verified
15. File date of compensation request:	October 5, 2022	Verified
16. Was the request for compensation timely?		Yes

¹ All statutory references are to California Public Utilities Code unless indicated otherwise.

PART II: SUBSTANTIAL CONTRIBUTION

**A. Did the Intervenor substantially contribute to the final decision
(see § 1802(j), § 1803(a), 1803.1(a) and D.98-04-059):**

Intervenor's Claimed Contribution(s)	Specific References to Intervenor's Claimed Contribution(s)	CPUC Discussion
<p>1. LifeLine Subscribership Discrepancy</p> <p>TURN identified a discrepancy between AT&T Corp's reported fewer number of LifeLine subscribers and the official number of LifeLine subscribers. The discrepancy could harm LifeLine subscribers if AT&T Corp. transferred those accounts without the proper demarcations because those accounts should only be charged the LifeLine rate. TURN advocated for the Commission to take measures to minimize the impacts of AT&T Corp.'s withdrawal on consumers, especially the LifeLine subscribers that were subject to the discrepancy.</p> <p>The Commission directed AT&T Corp to reconcile the LifeLine subscribership numbers and to file a LifeLine Reconciliation Report. The Commission waited to approve AT&T Corp.'s forced transfer of subscribers until after AT&T Corp. reconciled its LifeLine subscribership with the</p>	<p>TURN Response to the ALJ Ruling Requesting Additional Information at pp. 3-5 (raising the issue of the need to protect affected LifeLine subscribers during any forced migration), p. 10 (identifying the discrepancy in LifeLine subscribership numbers);</p> <p>All Party Joint Statement (dated 8/25/2021) at p. 7 (noting "the potential impact on LifeLine customers"), and p. 12 (noting the need to reconcile LifeLine-related billing discounts for subscribers and overpayment by the LifeLine Fund due to the discrepancy);</p> <p>Status Conference (9/1/2021) at Tr. 36:16-28, 39:22-44:24 (stating, "we want to make sure that LifeLine customers . . . are getting the services that they signed up for and are transitioned fairly during this process").</p> <p><i>See generally</i>, ALJ Email Ruling (issued 12/20/2021);</p> <p>D.22-08-006 at p. 6.</p>	<p>Not Verified</p> <p>The issue of potential harm from rate increases to customers is not mentioned (or necessary) per the Commission's Mass Migration Guidelines (Guidelines), which were set forth in Decision 10-07-024 (Attachment 3), and are the conformance with which is a central issue in this proceeding.</p> <p>D.22-08-006 states that "...the Commission's Communication Division is authorized under G.O 153 to carry out duties and responsibilities related to the LifeLine program", which includes maintaining official records.</p> <p>TURN's advocacy here for LifeLine subscribership reconciliation does not provide any analysis that substantially contributed to the proceeding's outcome.</p> <p><i>See</i> CPUC comment in Part III.D [5].</p>

Intervenor's Claimed Contribution(s)	Specific References to Intervenor's Claimed Contribution(s)	CPUC Discussion
official records maintained by the LifeLine Third-Party Administrator.		
<p>2. Expedited Approval</p> <p>TURN opposed AT&T Corp.'s request for an expedited approval of its application. TURN noted that the requested expedited timeframe was merely a business decision that should not impact the Commission's timing for ensuring migrating customers were properly migrated.</p> <p>The Commission reviewed AT&T Corp.'s application on a timeline based on the Commission's need to review the application, not on AT&T Corp.'s requested expedited schedule.</p>	<p>Prehearing Conference Transcript (6/23/2021) at Tr. 15:1-16:2;</p> <p>TURN Response to the 6/30/2021 ALJ Ruling (dated 7/9/2021) at pp. 7-8;</p> <p>All Party Joint Statement (dated 8/25/2021) at pp. 4, 7.</p> <p>Scoping Memo (dated 8/2/2021) at p. 3 (stating, "there is no apparent basis to speedily decide this proceeding").</p>	<p>Verified, in part.</p> <p>D.22-08-006 states that AT&T sought to complete the migration of residential customers by September 27, 2021, and AT&T requested the Commission issue a final decision by September 23, 2021. AT&T contends that this timing is determined by the Guidelines.</p> <p>In the Scoping Memo and Ruling issued on August 2, 2021, the Commission does state "...there is no basis to speedily decide this proceeding." TURN's opposition to AT&T's request provided little analysis that substantially contributed to the proceeding's outcome.</p> <p>The schedule which AT&T proposed was within the Guidelines. The Commission, acknowledging and citing these Guidelines, determined there was no reason to expedite this proceeding on their own accord.</p> <p><i>See CPUC comment in Part III.D [5].</i></p>

Intervenor’s Claimed Contribution(s)	Specific References to Intervenor’s Claimed Contribution(s)	CPUC Discussion
<p>3. Transparency – Progress Reports</p> <p>TURN opposed AT&T Corp.’s claim that it could not serve its progress reports on the service list of the proceeding. TURN argued that AT&T Corp did not support its claim of confidentiality or demonstrate why it could not redact any confidential information for the progress reports before serving them.</p> <p>The Scoping Memo directed AT&T to “promptly serve redacted versions of these progress reports on the service list and file the redacted reports with the Docket Office.”</p>	<p>TURN Response to the 6/30/2021 ALJ Ruling (dated 7/9/2021) at pp. 12.</p> <p>Scoping Memo (dated 8/2/2021) at p. 3;</p> <p>D.22-08-006 at p. 3.</p>	<p>Verified</p>
<p>4. Mass Migration Guideline Compliance – Third Customer Notice</p> <p>The ALJ directed parties to comment on AT&T Corp.’s draft third customer notice and for consumer advocate parties, including TURN, to provide a redline of the draft third customer notice.</p> <p>TURN, both separately and in collaboration with Cal Advocates and CforAT, filed comments on the draft third customer notice and drafted a redline of the third customer</p>	<p><i>See generally</i>, ALJ Email Ruling Directing Party Comment Regarding Customer Notice and Revising Schedule (dated 9/14/2021);</p> <p><i>See generally</i>, ALJ Email Further Ruling Directing Parties to Propose the Final Form of the Third Customer Notice (dated 9/20/2021).</p> <p><i>See generally</i>, TURN Opening Comments on the</p>	<p>Verified, in part.</p> <p>TURN’s comments on the Third Customer Notice (made both individually and in collaboration with other Intervenor(s)) sought to add edits to the Third Customer Notice. TURN also requested overall changes or updates to the previously approved Guidelines (which, per D.22-08-006, was determined to be beyond the scope of this proceeding).</p> <p>Regarding the alternative carrier update issue, per</p>

Intervenor’s Claimed Contribution(s)	Specific References to Intervenor’s Claimed Contribution(s)	CPUC Discussion
<p>notice, to correct the deficiencies AT&T Corp. had in its notice.</p> <p>The Commission required AT&T Corp. to adopt many of the consumer advocates redline edits for the third customer notice.</p>	<p>Third Customer Notice (dated 9/17/2021);</p> <p><i>See generally</i>, Consumer Advocates² Redline of AT&T Corp.’s Third Customer Notice (dated 9/22/2021);</p> <p><i>See generally</i>, Consumer Advocates Reply Comments on the Third Customer Notice (dated 9/24/2022).</p> <p><i>Compare</i>, ALJ Email Further Ruling Directing Parties to Propose the Final Form of the Third Customer Notice (dated 9/20/2021) at Attachment (Draft Third Customer Notice), <i>with</i> AT&T Corp. Re-Filed Redacted Progress Reports (dated 12/16/2021) at Attachment L (Final Third Customer Notice) (providing additional information specific for customers subscribed to LifeLine, who have medical needs, and who require in-language notices);</p> <p><i>See</i>, D.22-08-006 at pp. 4-5, 19 (fn. 29).</p>	<p>D.22-08-006, the Commission states:</p> <p>“AT&T correctly points out that the Third Customer Notice, prepared with TURN input, was approved by the Commission in part by referring migrating customers to the LifeLine website as a modern equivalent of white pages.”</p> <p>Additionally, we note that per the Guidelines, a Third Customer Notice is not required. In this proceeding, it was proposed to enable Intervenor’s to address questions and concerns regarding the Guidelines. While the final Third Customer Notice adopted some of TURN’s suggestions, the overall contribution to this proceeding is seen as minimal.</p> <p><i>See</i> CPUC comment in Part III.D [5].</p>
<p>5. Mass Migration Guideline Compliance – In-language notice</p> <p>TURN, with Cal Advocates and CforAT, advocated for</p>	<p>All Party Joint Statement (dated 8/25/2021) at pp. 9, 11;</p>	<p>Verified, in part.</p> <p>TURN’s comments and edits to the Third Customer Notice (made both individually and in collaboration with other</p>

² In joint filings, TURN, CforAT, and Cal Advocates referred to this collective coalition as “Consumer Advocates.” In the Decision, the Commission refers to the coalition as “Joint Intervenor’s.”

Intervenor’s Claimed Contribution(s)	Specific References to Intervenor’s Claimed Contribution(s)	CPUC Discussion
<p>AT&T Corp. to comply with the Mass Migration Guidelines. Specifically, the consumer advocate parties noted that AT&T’s “sample notices were only in English.”</p> <p>TURN advocated for the Commission to require AT&T Corp. to modify its draft third customer notice to include in-language notifications in compliance with the Mass Migration Guidelines and General Order 153 (California LifeLine Program Rules) because the customer notices did not provide in-language notices of the forced migration.</p> <p>The Commission required AT&T Corp. to adopt many of the consumer advocates’ redline edits for the third customer notice.</p>	<p>Status Conference (9/1/2021) at Tr. 19:16-28.</p> <p>TURN Opening Comments on the Third Customer Notice (dated 9/17/2021) at pp. 2-5;</p> <p>Consumer Advocates Redline of AT&T Corp.’s Third Customer Notice (dated 9/22/2021) at Attachment 1, pp. 4-5, 11;</p> <p>Consumer Advocates Reply Comments on the Third Customer Notice (dated 9/24/2022) at pp. 5-8;</p> <p><i>Compare</i>, ALJ Email Further Ruling Directing Parties to Propose the Final Form of the Third Customer Notice (dated 9/20/2021) at Attachment (Draft Third Customer Notice), <i>with</i> AT&T Corp. Re-Filed Redacted Progress Reports (dated 12/16/2021) at Attachment L (Final Third Customer Notice) (providing in-language notice);</p> <p><i>See</i>, D.22-08-006 at p. 19.</p>	<p>Intervenors) sought to add the following edit to the Third Customer Notice: “...to be provided in languages representative of the impacted customers.”</p> <p>While this update requested by TURN (and other intervenors) was ultimately adopted in the Third Customer Notice, these changes were deemed to not have had a considerable impact on the proceeding. The Guidelines previously set forth already set parameters for language requirements to be used in customer notices, which AT&T complied with.</p> <p>Also, TURN states here that “TURN, with Cal Advocates and CforAT, advocated for AT&T Corp. to comply with the Mass Migration Guidelines.” The Commission notes that AT&T complied with the Guidelines as were deemed reasonably necessary for this proceeding.</p> <p>In turn, TURN’s contributions here are deemed to be minimal and did not substantially impact, nor benefit, this proceeding.</p> <p><i>See</i> CPUC comment in Part III.D [5].</p>

Intervenor's Claimed Contribution(s)	Specific References to Intervenor's Claimed Contribution(s)	CPUC Discussion
<p>6. Customer Confusion - Public Participation Hearings</p> <p>Throughout the proceeding, Consumer Advocates and the Commission received numerous calls and messages from concerned customers that they had not received a notice from AT&T regarding the forced migration to another provider. These consumers expressed concerns regarding the potential impacts of losing communications in high-fire threat areas and meeting the communications needs of people with disabilities.</p> <p>TURN, with Cal Advocates and CforAT, requested that the Commission to hold a Public Participation Hearing to address these concerns and consumer confusion regarding AT&T Corp.'s discontinuation of service.</p> <p>The Commission agreed with Consumer Advocates and held a Public Participation Hearing.</p>	<p>TURN Opening Comments on the Third Customer Notice (dated 9/17/2021) at fn. 25;</p> <p>Consumer Advocates Redline of AT&T Corp.'s Third Customer Notice (dated 9/22/2021) at pp. 1-2;</p> <p>Consumer Advocates Reply Comments on the Third Customer Notice (dated 9/24/2022) at pp. 8-9;</p> <p>Consumer Advocates Motion for Public Participation Hearings (dated 9/30/2022) at pp. 1-2 (noting the Commission has received public comment on the docket card and at Voting Meetings).</p> <p><i>See generally</i>, Consumer Advocates Motion for Public Participation Hearings (dated 9/30/2022).</p> <p><i>See generally</i>, ALJ Email Ruling Granting Motion and Setting Public Participation Hearings (dated 10/19/2021);</p> <p><i>See generally</i>, Public Participation Hearing Transcript, Volume 1 (dated 11/16/2021);</p>	<p>Verified</p>

Intervenor’s Claimed Contribution(s)	Specific References to Intervenor’s Claimed Contribution(s)	CPUC Discussion
	D.22-08-006 at p. 5.	

B. Duplication of Effort (§ 1801.3(f) and § 1802.5):

	Intervenor’s Assertion	CPUC Discussion
<p>a. Was the Public Advocate’s Office of the Public Utilities Commission (Cal Advocates) a party to the proceeding?</p>	Yes	Verified
<p>b. Were there other parties to the proceeding with positions similar to yours?</p>	Yes	Noted
<p>c. If so, provide name of other parties: Center for Accessible Technology (CforAT)</p>		Noted
<p>d. Intervenor’s claim of non-duplication:</p> <p>TURN coordinated very closely with Cal Advocates and Center for Accessible Technology (CforAT) throughout this proceeding. At many instances, TURN, Cal Advocates, and CforAT filed joint comments as “Consumer Advocates” to avoid duplication; in the decision, the Commission refers to Consumer Advocates as “Joint Intervenors.” Where coordination was possible, as TURN’s time record reflects, TURN, Cal Advocates, and CforAT alternated on who took the lead in coordinating efforts amongst the Consumer Advocates, developing strategy, and drafting filings. This ongoing coordination allowed all three organizations to leverage each other’s resources and effectively address a broader array of consumer-impacting issues over the course of the proceeding.</p> <p>In some instances, time restraints or the need for individual filings effectively prevented collaboration; in those instances, TURN filed separately from the Consumer Advocates. <i>See, e.g.</i>, TURN’s Response to the ALJ’s 6/30/2021 Request for Additional Information of Movants Seeking Party Status (filing individually per the ALJ Ruling).</p> <p>The Commission should find that TURN’s participation was reasonably coordinated with the participation of Cal Advocates and CforAT under the circumstances to avoid undue duplication, and to ensure that any such duplication served to supplement, complement, or contribute to the showing of the other intervenors. And consistent with such a finding, the Commission</p>		Noted

	Intervenor's Assertion	CPUC Discussion
<p>should determine that all of TURN's work is compensable consistent with the conditions set forth in Section 1802.5.</p>		

PART III: REASONABLENESS OF REQUESTED COMPENSATION

A. General Claim of Reasonableness (§ 1801 and § 1806):

	CPUC Discussion
<p>a. Intervenor's claim of cost reasonableness:</p> <p>TURN's request for intervenor compensation seeks an award of approximately \$47,000 as the reasonable cost of TURN's participation in the proceeding. Considering the scope and quality of TURN's work, and the breadth and depth of benefits achieved through TURN's participation in the proceeding, TURN respectfully requests the Commission to conclude that the amount requested is reasonable.</p> <p>The Commission's work in this docket was important to ensure that AT&T Corp.'s business decision to stop providing residential service, including LifeLine services, did not result in the loss of communications services and to avoid double migration of consumers needing to switch services after being forced to migrate.</p> <p>As is often the case for telecommunications proceedings in recent years, it is more difficult to quantify the dollar impacts of TURN's work here than is the case in Commission proceedings addressing authorized revenue requirements or rates. Here, TURN's advocacy helped achieve benefits that were clear and substantial, though hard to quantify. As discussed above, TURN worked to ensure that the affected consumers received notice that met the letter and spirit of the Mass Migration Guidelines, including in language-appropriate format. Further, TURN advocated for the Commission to require AT&T Corp. to reconcile its LifeLine subscribership records with the official Program records, to ensure these subscribers receive the services they require. Moreover, TURN also advocated for the Commission to hold a public participation hearing to clarify some confusion regarding the scope of this proceeding and the customers that would be affected. TURN submits that such outcomes demonstrate benefits to customers,</p>	<p>Noted, but see CPUC disallowances and adjustments in Section III.D. After the adjustments and disallowances made to this claim, the remainder of the claim of cost reasonableness is verified.</p>

	CPUC Discussion
<p>including low-income customers, which, though difficult to quantify, more than support a compensation award in the amount requested here.</p> <p>Therefore, TURN urges the Commission to find that TURN’s participation costs are reasonable considering the significant consumer benefits from ensuring compliance with the letter and spirit of the Mass Migration Guidelines and reduce potential harms to customers forced to migrate to another service provider.</p>	
<p>b. Reasonableness of hours claimed:</p> <p>TURN’s attorneys and analysts recorded a reasonable number of hours for their work in this matter. The total hours of professional time included in this request for compensation (98 hours, excluding compensation-related entries) is the equivalent of approximately two and a half weeks of full-time work for a single attorney. TURN’s efforts covered the initial review and analysis of AT&T Corp.’s application, preparation of detailed filings to ensure AT&T Corp.’s compliance with the Mass Migration Guidelines, preparation for and participation in the prehearing conference and public participation hearing, and coordination with other interested parties. This cumulative total should be found reasonable under the circumstances.</p> <p>TURN seeks compensation for approximately 21 hours that Christine A. Mailloux devoted to this proceeding. Initially, Ms. Mailloux was TURN’s lead attorney in this proceeding and managed TURN’s policy development and substantive drafting of TURN’s filings. Ms. Mailloux had extensive experience with the Mass Migration Guidelines and continued to assist in the development of strategy and drafting filings after Ms. Mailloux transferred the lead to Ms. Salas. Until November 2021, Ms. Mailloux served as TURN’s managing attorney in this proceeding.</p> <p>TURN seeks compensation for approximately 75 hours that Ashley L. Salas devoted to substantive and procedural issues in this proceeding. Ms. Salas participated in nearly all aspects of the proceeding and also coordinated TURN’s efforts with Cal Advocates and Center for Accessible Technology.</p> <p>TURN seeks compensation for approximately 1 hour that Brenda D. Villanueva devoted to this proceeding. Mrs. Villanueva served as the managing attorney for this proceeding starting in December 2021.</p>	<p>Noted, but see CPUC disallowances and adjustments in Section III.D. After the adjustments and disallowances made to this claim, the remainder of the claim of cost reasonableness is verified.</p>

	CPUC Discussion
<p>Mrs. Villanueva assisted Ms. Salas in aspects of the proceeding, including strategy development.</p> <p>TURN seeks compensation for approximately 1 hour that Robert Finkelstein devoted to work on the compensation request.</p> <p><i>Meetings or Discussions Involving More than one TURN Advocate</i></p> <p>A relatively small percentage of hours and hourly entries reflect internal and external meetings involving two or more of TURN’s advocates. In past compensation decisions the Commission has deemed such entries as reflecting internal duplication that is not eligible for an award of intervenor compensation. This is not the case here. For the meetings that were among TURN’s advocates, such meetings are essential to the effective development and implementation of TURN’s strategy for this proceeding. None of the attendees are there in a duplicative role – each is an active participant, bringing his or her particular knowledge and expertise to bear on the discussions. As a result, TURN can identify issues and angles that would almost certainly never come to mind but for the “group-think” achievable in such settings.</p> <p>There were also meetings with other parties at which more than one attorney represented TURN on occasion. TURN’s requested hours do not include any for TURN advocates where their, his, or her presence at a meeting was not necessary in order to achieve the meeting’s purpose. TURN submits that such meetings can be part of an intervenor’s effective advocacy before the Commission, and that intervenor compensation can and should be awarded for the time of all participants in such meetings where, as here, each participant needed to be in the meeting to advance the intervenor’s advocacy efforts.</p> <p>For both internal and external meetings, TURN advocates on occasion did not stay for the entire meeting because of a schedule conflict. In past compensation decisions the Commission has deemed such discrepancies in time entries as grounds to reduce all advocates’ time for such meetings. This is not the case here. TURN submits that any time difference listed for internal or external meeting reflects the fact that an advocate could not stay for the entire length of the meeting due to a schedule conflict, which resulted in an advocate arriving late to a meeting or leaving early.</p> <p><i>Hours Reduction</i></p>	

		CPUC Discussion												
<p>TURN has reduced its request by voluntarily removing hours for certain categories of work in this proceeding. For example, TURN does not request compensation for all of the hours it worked to respond the ALJ’s request for additional information from movants requesting party status, in recognition that at least some of those hours might have been avoided had TURN filed a protest to the application or a prehearing conference statement. TURN also does not request any compensation for hours worked on the comments on the proposed decision, given how the arguments raised in those comments were addressed in the final decision. TURN submits that the number of remaining hours requested for compensation is reasonable.</p> <p><u>Intervenor Compensation-Related Time</u> TURN is requesting compensation for 8.5 hours devoted to compensation-related matters.</p> <p>For preparation of the Request for Compensation, TURN seeks 7.5 hours, representing 6.5 hours for the preparation time for Ms. Salas, and 1.0 hour for the review and supervisory work performed by Robert Finkelstein, TURN’s General Counsel. TURN submits that 7.5 hours for preparation of this Request for Compensation is generally consistent with the number of hours found reasonable by the Commission in decisions addressing TURN’s intervenor compensation requests in prior proceedings of similar magnitude.</p>														
<p>c. Allocation of hours by issue:</p> <table border="1"> <tbody> <tr> <td>GP</td> <td>General Participation – Work that any party would need to do to meaningfully participate in this proceeding.</td> <td style="text-align: center;">17.65%</td> </tr> <tr> <td>MMG</td> <td>Mass Migration Guidelines – Advocacy regarding compliance with the letter and spirit of the Mass Migration Guidelines.</td> <td style="text-align: center;">27.11%</td> </tr> <tr> <td>ETC</td> <td>Eligible Telecommunications Carrier Designation – Work regarding compliance with Eligible Telecommunications Carrier requirements.</td> <td style="text-align: center;">1.02%</td> </tr> <tr> <td>LL</td> <td>LifeLine – Advocacy to protect vulnerable LifeLine subscribers from losing service as a result of the proposed force migration.</td> <td style="text-align: center;">7.42%</td> </tr> </tbody> </table>		GP	General Participation – Work that any party would need to do to meaningfully participate in this proceeding.	17.65%	MMG	Mass Migration Guidelines – Advocacy regarding compliance with the letter and spirit of the Mass Migration Guidelines.	27.11%	ETC	Eligible Telecommunications Carrier Designation – Work regarding compliance with Eligible Telecommunications Carrier requirements.	1.02%	LL	LifeLine – Advocacy to protect vulnerable LifeLine subscribers from losing service as a result of the proposed force migration.	7.42%	<p>Noted, totals 100%</p>
GP	General Participation – Work that any party would need to do to meaningfully participate in this proceeding.	17.65%												
MMG	Mass Migration Guidelines – Advocacy regarding compliance with the letter and spirit of the Mass Migration Guidelines.	27.11%												
ETC	Eligible Telecommunications Carrier Designation – Work regarding compliance with Eligible Telecommunications Carrier requirements.	1.02%												
LL	LifeLine – Advocacy to protect vulnerable LifeLine subscribers from losing service as a result of the proposed force migration.	7.42%												

			CPUC Discussion
DR	Discovery – Work to request and analyze data from the applicant to inform TURN’s advocacy.	5.88%	
NOTICE	Notice to Subscribers – Advocacy to ensure consumers subject to the forced migration were properly informed to avoid double migration, including advocacy for language-appropriate notices and referrals to the availability of other providers.	23.53%	
PPH	Public Participation Hearing – Work to prepare for and participate in the proceeding’s public participation hearing.	12.79%	
REC	Record – Work to admit testimony and briefs into the record of this proceeding.	1.53%	
COOR	Coordination of Efforts – Work to collaborate with other parties to this proceeding, including collaborating on developing strategy and division of drafting joint filings, to avoid duplication of effort.	3.07%	
COMP	COMP – Work spent on compensation request related matters.		
		100%	

B. Specific Claim:*

CLAIMED						CPUC AWARD		
ATTORNEY, EXPERT, AND ADVOCATE FEES								
Item	Year	Hours	Rate \$	Basis for Rate*	Total \$	Hours	Rate \$	Total \$
Ashley L. Salas	2021	75.00	\$400.00	D.22-06-048	\$30,000.00	52.43 [3, 5]	\$400.00	\$20,972.00
Ashley L. Salas	2022	0.75	\$415.00	Res. ALJ-393, 2021 Rate plus 3.3% COLA. See Comment 1.	\$311.25	0.25 [3]	\$415.00 [1]	\$103.75
Brenda D. Villanueva	2021	1.00	\$410.00	D.22-06-038	\$410.00	0.00 [5]	\$410.00	\$0.00

CLAIMED						CPUC AWARD		
Christine A. Mailloux	2021	21.00	\$700.00	D.22-05-026	\$14,700.00	15.38 [4, 5]	\$700.00	\$10,766.00
Subtotal: \$45,421.25						Subtotal: \$31,841.75		
INTERVENOR COMPENSATION CLAIM PREPARATION **								
Item	Year	Hours	Rate \$	Basis for Rate*	Total \$	Hours	Rate \$	Total \$
Ashley L. Salas	2021	1.00	\$200.00	Half of 2021 Requested Rate	\$200.00	1.00	\$200.00	\$200.00
Ashley L. Salas	2022	6.50	\$207.50	Half of 2022 Requested Rate	\$1,348.75	6.50	\$207.50 [1]	\$1,348.75
Robert Finkelstein	2022	1.00	\$402.50	Half of 2022 Requested Rate. See Comment 2.	\$402.50	1.00	\$402.50 [2]	\$402.50
Subtotal: \$1,951.25						Subtotal: \$1,951.25		
TOTAL REQUEST: \$47,372.50						TOTAL AWARD: \$33,793.00		
<p>*We remind all intervenors that Commission staff may audit the records and books of the intervenors to the extent necessary to verify the basis for the award (§ 1804(d)). Intervenors must make and retain adequate accounting and other documentation to support all claims for intervenor compensation. Intervenors' records should identify specific issues for which it seeks compensation, the actual time spent by each employee or consultant, the applicable hourly rates, fees paid to consultants and any other costs for which compensation was claimed. The records pertaining to an award of compensation shall be retained for at least three years from the date of the final decision making the award.</p> <p>**Travel and Reasonable Claim preparation time are typically compensated at ½ of preparer's normal hourly rate</p>								
ATTORNEY INFORMATION								
Attorney	Date Admitted to CA BAR	Member Number	Actions Affecting Eligibility (Yes/No?) If "Yes", attach explanation					
Ashley L. Salas	December 2015	308374	No					
Brenda D. Villanueva	January 2021	334217	No					
Christine A. Mailloux	December 1993	167918	No					
Robert Finkelstein	June 1990	146391	No					

C. Attachments Documenting Specific Claim and Comments on Part III:

Attachment or Comment #	Description/Comment
Comment 1.	<p>2022 Hourly Rate for Ashley L. Salas</p> <p>TURN filed an intervenor compensation claim in R.20-08-021 on April 25, 2022, that included a request that the Commission adopt an hourly rate of \$415 for TURN Attorney Ashley L. Salas in 2022, based on the Market Rate Study and guidance adopted in Res. ALJ-393. The Commission has yet to act upon that intervenor compensation claim. Rather than repeat the same showing here for the requested hourly rate for Ms. Salas, TURN refers the Commission to the showing TURN presented in R.20-08-021.</p>
Comment 2.	<p>2022 Hourly Rate for Robert Finkelstein</p> <p>TURN filed an intervenor compensation claim in A.20-07-020 on August 30, 2022, that included a request that the Commission adopt an hourly rate of \$805 for TURN Attorney Robert Finkelstein in 2022, based on the Market Rate Study and guidance adopted in Res. ALJ-393, and the previously adopted hourly rate for 2021. The Commission has yet to act upon that intervenor compensation claim. Rather than repeat the same showing here for the requested hourly rate for Mr. Finkelstein, TURN refers the Commission to the showing TURN presented in A.20-07-020.</p>
Attachment 1	Certificate of Service
Attachment 2	Timesheet for TURN's Advocates
Attachment 3	TURN Hours Allocated by Issue

D. CPUC Comments, Disallowances, and Adjustments

Item	Reason
[1] Ashley Salas (Salas) 2022 Hourly Rate	D.23-04-020 approved the 2022 hourly rate of \$415 for Salas.
[2] Robert Finkelstein (Finkelstein) 2022 Hourly Rate	D.23-04-022 approved the 2022 hourly rate of \$805 for Finkelstein.
[3] Salas 2021 & 2022 Hours	Public Participation Hearings (PPH) provide members of the public, who are not parties to the proceeding, an opportunity to address their comments and concerns to the Commission. As such, the Commission does not compensate Intervenors for PPH-related hours (<i>See</i> D.04-09-050 at 12).

Item	Reason
	<p>Therefore, the following hours are disallowed from Salas' 2021 hours as non-compensable:</p> <ul style="list-style-type: none"> • 11/15 – 11/16/21, 2.00 hours, “PPH dry run with CPUC ALJs and Staff, participate in PPH, email disc with PAO (ME) and CforAT (PG) RE prep for PPH, prepare for PPH.” TURN claimed a total of 2.00 hours in these entries, 2.00 hours are disallowed. <p>We note that the 2021 timesheet entries for Salas reflect 75.00 hours. Minus the disallowance of 2.00 hours, Salas' hours now total 73.00.</p> <p>The following hours are disallowed from Salas' 2022 hours as non-compensable as they are PPH-related:</p> <ul style="list-style-type: none"> • 1/6/22, 0.50 hours, “Email disc w/ JR, CSP RE AT&T customer who did not receive notice of transition of service.” TURN claimed a total of 0.50 hours in these entries, 0.50 hours are disallowed. <p>We note that the 2022 timesheet entries for Salas reflect 0.75 hours. Minus the disallowance of 0.50 hours, Salas' hours now total 0.25.</p>
[4] Christine Mailloux (Mailloux) 2021 Hours	<p>Time records submitted for Mailloux for 2021 excessively label hours in the category of “General Participation.” Normally, the “general work” category includes work for which allocation by issue is almost impossible. Per Intervenor Compensation Program Guide at 26, “time records must not excessively label work as of a “General” issue type (general work on the proceeding). Most of the professional work on the proceeding can and must be associated with the proceeding's substantive issues.</p> <p>For 2021, we note that Mailloux claimed a total of 21.00 hours. 8.25 of these hours are labeled as general participation. We assess a 20% reduction on these hours, which equals 1.65. Mailloux's 2021 hours now total 19.35.</p>
[5] Failure to Make a Substantial Contribution	<p>TURN does not meet substantial contribution standards of Section 1802(j) or Section 1802.5 regarding all of its comments related to LifeLine, and parts of its comments on issues related to General Participation (hours related to AT&T's Expedited Approval Request allocated here), Mass Migration Guideline</p>

Item	Reason
	<p>Compliance (Third Customer Notice and In-Language Notice issues), and Notice to Subscribers, as TURN’s arguments regarding these issues were deemed to not have had a considerable impact on the proceeding.</p> <p>The Commission compensates efficient effort that contributes to the proceeding’s outcomes; however, the Commission also disallows inefficient participation that is not contributory to the underlying issues. In their time records, TURN claims a total of 7.25 hours associated with “LifeLine”. We deduct 100% from these hours for failure to uniquely contribute to Decision 22-08-006, which equals 7.25 hours.</p> <p>The following hours are deducted accordingly for each individual below:</p> <p>Ashley Salas = 6.25 hours claimed regarding LifeLine issue, 100% of these hours disallowed equals 0.00 hours. With the disallowances noted here and above in item [3], Salas’ 2021 hours now total 66.75.</p> <p>Brenda Villanueva = 1.00 hour claimed regarding LifeLine issue, 100% of these hours disallowed equals 1.00 hour. Villanueva’s 2021 hours now total 0.00.</p> <p>TURN claims a total of 17.25 hours associated with “General Participation.” We deduct 20% from these hours for failure to uniquely contribute to Decision 22-08-006 which equals 3.45 hours.</p> <p>The following hours are deducted accordingly for each individual below:</p> <p>Ashley Salas = 9.00 hours claimed regarding General Participation issue, 20% of these hours disallowed equals 1.80 hours. With the disallowances noted here and above in item [3], Salas’ 2021 hours now total 64.95.</p> <p>Christine Mailloux = 8.25 hours claimed regarding General Participation issue, 20% of these hours disallowed equals 1.65 hours. With the disallowances noted here and above in item [4], Mailloux’s 2021 hours now total 17.70.</p> <p>TURN claims a total of 26.50 hours associated with “Mass Migration Guidelines.” We deduct 30% from these hours for failure</p>

Item	Reason
	<p>to uniquely contribute to Decision 22-08-006, which equals 7.95 hours.</p> <p>The following hours are deducted accordingly for each individual below:</p> <p>Ashley Salas = 21.00 hours claimed regarding Mass Migration Guidelines issue, 30% of these hours disallowed equals 6.30 hours. With the disallowances noted throughout this comment and above in item [3], Salas’ 2021 hours now total 58.65.</p> <p>Christine Mailloux = 5.50 hours claimed regarding Mass Migration Guidelines issue, 30% of these hours disallowed equals 1.65 hours. With the disallowances noted here and above in item [4], Mailloux’s 2021 hours now total 16.05.</p> <p>TURN claims a total of 23.00 hours associated with “Notice to Subscribers.” We deduct 30% from these hours for failure to uniquely contribute to Decision 22-08-006, which equals 6.90 hours.</p> <p>The following hours are deducted accordingly for each individual below:</p> <p>Ashley Salas = 20.75 hours claimed regarding Notice to Subscribers issue, 30% of these hours disallowed equals 6.23 hours. With the disallowances noted throughout this comment and above in item [3], Salas’ 2021 hours now total 52.43.</p> <p>Christine Mailloux = 2.25 hours claimed regarding Notice to Subscribers issue, 30% of these hours disallowed equals 0.68 hours. With the disallowances here, above, and in item [4], Mailloux’s 2021 hours now total 15.38.</p>

PART IV: OPPOSITIONS AND COMMENTS
Within 30 days after service of this Claim, Commission Staff
or any other party may file a response to the Claim (see § 1804(c))

A. Opposition: Did any party oppose the Claim?	Yes
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If so:

Party	Reason for Opposition	CPUC Discussion
<p>AT&T Corporation (AT&T)</p>	<p>AT&T claims that TURN's Compensation Claim fails to identify any substantiated contribution to D.22-08-006, and in turn, the Commission should deny TURN's claim for intervenor compensation in its entirety.</p> <p>AT&T states that previously adopted Mass Migration Guidelines provide step-by step directions for migration which AT&T followed with the Commission's approval, with no additional input needed from TURN or any other Intervenor. AT&T also argues that TURN and other Intervenors recommended a series of additional modifications be made to the Mass Migration Guidelines, in which the Commission determined were unsupported arguments and measures that were not required to meet the public interest.</p> <p>AT&T also argues that TURN's allocation of hours by issue are not supported by the record and lacked contribution. The issues, per AT&T, which were unsupported were those regarding Mass Migration Guidelines (including the issue of Expedited Approval), Notice to Subscribers, Public Participation Hearing, and LifeLine. AT&T states the Commission consistently declined to adopt in whole or in</p>	<p>Pursuant to Section 1801.3(d), the Commission must determine that the intervenor's presentation and participation constituted a "substantial contribution" to the proceeding. This term is defined in Section 1802(j) to mean that in the judgement of the Commission, the presentation substantially assisted the Commission in making its decision because the decision adopted in whole or in part one or more factual, legal, or policy contentions advanced by the intervenor.</p> <p>The Legislature has further provided that the Commission is to avoid awarding fees for unproductive, unnecessary, or duplicative presentations of interests that are adequately represented. Intervenors must demonstrate that participation is "productive, necessary, and needed for a fair determination of the proceeding". (Section 1801.3(f) and D.98-04-059 at 31-33.) On the other hand, fees may be awarded for participation that "materially supplements, complements, or contributes to the presentation of another party," if the intervenor's participation makes a substantial contribution to the decision. (Section 1802.5).</p> <p>AT&T's argument that TURN did not substantially contribute to the issue areas of "Mass Migration Guidelines", "Notice to Subscribers", and "LifeLine" in this proceeding are partly supported by the CPUC Discussion in Part II.A, where it is noted that TURN, in many cases, failed to provide analysis which substantially contributed to this proceeding or enriched the record regarding these same issue areas.</p>

Party	Reason for Opposition	CPUC Discussion
	<p>part one or more factual contentions, legal contentions, or specific policy or procedural recommendations presented by TURN.</p>	<p>Also, AT&T argues here that the Mass Migration Guidelines already provide directions for migration from the Commission, so no additional input, or recommended modifications, are needed from any Intervenor. This argument is supported by D.22-08-006, which states “...TURN... asked the Commission to include measures that are not specifically found in the Guidelines. Although the Intervenor asserted such additional measures were in the public interest, the arguments were unsupported. While the Commission could require additional measures if the factual circumstances warranted specific additional measures, we find that additional measures are not required here to meet the public interest.”</p> <p>Given the totality of the circumstances described above, we find the reduction of 60% to the hours claimed to the issue areas noted above assessed to TURN, (assessed in Part III.D, item [5]) to be reasonable, as compared to the value TURN brought to this proceeding.</p>
<p>The Utility Reform Network (TURN)</p>	<p>In response to AT&T’s response above, TURN claims AT&T has an “erroneous interpretation” of substantial contribution in challenging TURN’s claim for intervenor compensation, and that the Commission should find that TURN satisfied all standards and requirements set forth by statute and Commission rules.</p> <p>TURN claims that while the statute’s definition of “substantial contribution” indicates that the Commission to</p>	<p>Pursuant to Section 1801.3(d), the Commission must determine that the intervenor’s presentation and participation constituted a “substantial contribution” to the proceeding. This term is defined in Section 1802(j) to mean that in the judgement of the Commission, the presentation substantially assisted the Commission in making its decision because the decision adopted in whole or in part one or more factual, legal, or policy contentions advanced by the intervenor.</p> <p>The Legislature has further provided that the Commission is to avoid awarding fees for unproductive, unnecessary, or</p>

Party	Reason for Opposition	CPUC Discussion
	<p>award intervenors with reasonable compensation even where the intervenor did not win on all issues. Thus, TURN argues they did provide a substantial contribution even though they did not “prevail on all issues”. TURN claims the final decision and other rulings in the proceeding developed the record and make clear the evidence and arguments TURN presented were considered and informed the Commission’s final decision and rulings on multiple issues in a manner that represented a “substantial contribution.”</p> <p>TURN wholly disagrees with AT&T’s assertion that they did not contribute to the issue areas of Mass Migration Guidelines, Notice to Subscribers, Public Participation Hearing, and LifeLine. TURN claims that, consistent with the Intervenor Compensation Statute and Commission rules, TURN’s Compensation Request also satisfies the allocation of hours by issue requirement. TURN concludes that the Commission should determine that their compensation request correctly allocated the hours claimed by issue.</p>	<p>duplicative presentations of interests that are adequately represented. Intervenors must demonstrate that participation is “productive, necessary, and needed for a fair determination of the proceeding”. (Section 1801.3(f) and D.98-04-059 at 31-33.) On the other hand, fees may be awarded for participation that “materially supplements, complements, or contributes to the presentation of another party,” if the intervenor’s participation makes a substantial contribution to the decision. (Section 1802.5).</p> <p>For the reasons discussed above, this decision finds that while TURN did substantially contribute to the overall decision, TURN frequently failed to perform their own unique analysis, and in some cases, repeated remarks. While we do acknowledge that TURN did contribute to parts of the “Mass Migration Guidelines” and “Notice to Subscribers” issues, TURN also provided analysis regarding these same issue areas which did not substantially contribute to this proceeding, nor enriched the record. No contribution was deemed to have been made by TURN to the “LifeLine” issue.</p> <p>The burden of demonstrating substantial contribution and avoiding duplication is the responsibility of the intervenor. On the issues noted above, TURN did not provide distinctive analyses that enriched the final decision or other representatives’ contributions to the final decision. A mere fact of appearance on behalf of certain interests does not entitle an intervenor to full compensation. If this were the case, no substantial contribution would be needed.</p> <p>Given the totality of the circumstances described above, we find the reduction of</p>

Party	Reason for Opposition	CPUC Discussion
		60% to the hours claimed to the issue areas noted above, (assessed in Part III.D, item [5]) to be reasonable, as compared to the value TURN brought to this proceeding.

B. Comment Period: Was the 30-day comment period waived (see Rule 14.6(c)(6))?	No
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FINDINGS OF FACT

1. The Utility Reform Network has made a substantial contribution to Decision 22-08-006.
2. The requested hourly rates for The Utility Reform Network's representatives are comparable to market rates paid to experts and advocates having comparable training and experience and offering similar services.
3. The claimed costs and expenses, as adjusted herein, are reasonable and commensurate with the work performed.
4. The total of reasonable compensation is \$33,793.00.

CONCLUSION OF LAW

1. The Claim, with any adjustment set forth above, satisfies all requirements of Pub. Util. Code §§ 1801-1812.

ORDER

1. The Utility Reform Network is awarded \$33,793.00.
2. Within 30 days of the effective date of this decision, AT&T Corporation shall pay The Utility Reform Network the total award. Payment of the award shall include compound interest at the rate earned on prime, three-month non-financial commercial paper as reported in Federal Reserve Statistical Release H.15, beginning December 19, 2022, the 75th day after the filing of The Utility Reform Network's request, and continuing until full payment is made.

3. The comment period for today's decision is not waived.

This decision is effective today.

Dated _____, at San Luis Obispo, California.

APPENDIX**Compensation Decision Summary Information**

Compensation Decision:		Modifies Decision?	No
Contribution Decision(s):	D2208006		
Proceeding(s):	A2105007		
Author:	ALJ Jungreis		
Payer(s):	AT&T Corporation		

Intervenor Information

Intervenor	Date Claim Filed	Amount Requested	Amount Awarded	Multiplier?	Reason Change/ Disallowance
The Utility Reform Network	October 5, 2022	\$47,372.50	\$33,793.00	N/A	Non-compensable PPH-related hours, excessive general participation hours, failure to make a substantial contribution

Hourly Fee Information

First Name	Last Name	Attorney, Expert, or Advocate	Hourly Fee Requested	Year Hourly Fee Requested	Hourly Fee Adopted
Ashley	Salas	Attorney	2021	\$400.00	\$400.00
Ashley	Salas	Attorney	2022	\$415.00	\$415.00
Brenda	Villanueva	Attorney	2021	\$410.00	\$410.00
Christine	Mailloux	Attorney	2021	\$700.00	\$700.00
Robert	Finkelstein	Attorney	2022	\$805.00	\$805.00

(END OF APPENDIX)