

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF KENTUCKY)
POWER COMPANY FOR (1) A GENERAL)
ADJUSTMENT OF ITS RATES FOR ELECTRIC)
SERVICE; (2) AN ORDER APPROVING ITS 2017) CASE NO.
ENVIRONMENTAL COMPLIANCE PLAN; (3) AN) 2017-00179
ORDER APPROVING ITS TARIFFS AND RIDERS;)
(4) AN ORDER APPROVING ACCOUNTING)
PRACTICES TO ESTABLISH REGULATORY)
ASSETS AND LIABILITIES; AND (5) AN ORDER)
GRANTING ALL OTHER REQUIRED APPROVALS)
AND RELIEF)

Direct Testimony and Exhibits

of

JEFFRY POLLOCK

On Behalf of

Kentucky League of Cities

October 3, 2017



J . P O L L O C K
I N C O R P O R A T E D

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EXHIBIT LIST

Exhibit	Title
JP-1	Kentucky Power Company's Proposed Class Revenue Allocation
JP-2	KLC's Proposed Class Revenue Allocation
JP-3	Summary of KPCO's Class Cost-of-Service Study Results Under the Present and KLC's Proposed Class Revenue Allocations

GLOSSARY OF ACRONYMS

Term	Definition
CCOSS	Class Cost-of-Service Study
FAC	Fuel Adjustment Clause
IGS	Industrial General Service
KLC	Kentucky League of Cities
KPCO	Kentucky Power Company
kWh	Kilowatt-Hour
LGS	Large General Service
MGS	Medium General Service
MW	Municipal Waterworks
OL	Outdoor Lighting
PS	Public Schools
SGS	Small General Service
SL	Street Lighting

Direct Testimony of Jeffry Pollock

1. INTRODUCTION, QUALIFICATIONS AND SUMMARY

1 Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

2 A. Jeffry Pollock; 12647 Olive Blvd., Suite 585, St. Louis, MO 63141.

3 Q. WHAT IS YOUR OCCUPATION AND BY WHOM ARE YOU EMPLOYED?

4 A. I am an energy advisor and President of J. Pollock, Incorporated.

5 Q. PLEASE STATE YOUR EDUCATIONAL BACKGROUND AND EXPERIENCE.

6 A. I have a Bachelor of Science Degree in Electrical Engineering and a Master's
7 Degree in Business Administration from Washington University. Since graduation in
8 1975, I have been engaged in a variety of consulting assignments, including energy
9 procurement and regulatory matters in both the United States and several Canadian
10 provinces. My qualifications are documented in **Appendix A**. I have offered
11 testimony in 27 state regulatory Commissions, FERC and several municipal and
12 governmental utility boards, legislative committees and courts. A partial list of my
13 appearances is provided in **Appendix B** to this testimony.

14 Q. ON WHOSE BEHALF ARE YOU TESTIFYING IN THIS PROCEEDING?

15 A. I am testifying on behalf of the Kentucky League of Cities (KLC). KLC members
16 include a diversity of cities in terms of size, population, infrastructure and geographic
17 location within the Commonwealth. KLC members purchase substantial amounts of
18 electricity from Kentucky Power Company (KPCO) under the Outdoor Lighting (OL),
19 Street Lighting (SL), Municipal Waterworks (MW), and various general service tariffs.

1. Introduction, Qualifications
And Summary

1 Q. WHAT ISSUES ARE YOU ADDRESSING?

2 A. I am addressing how any base revenue increase should be allocated among the
3 various customer classes.

4 Q. ARE YOU SPONSORING ANY EXHIBITS TO YOUR DIRECT TESTIMONY?

5 A. Yes. I am sponsoring **Exhibit JP-1** through **JP-3**. These exhibits were prepared by
6 me or under my supervision and direction.

7 Q. DO YOU ENDORSE KPCO'S PROPOSALS ON THOSE ISSUES NOT
8 ADDRESSED IN YOUR DIRECT TESTIMONY?

9 A. No. Additionally, throughout my testimony and exhibits I use the revenue
10 requirement parameters proposed by KPCO in this case for illustrative purposes. My
11 reliance on these parameters should not be interpreted as an endorsement of
12 KPCO's proposed revenue requirements.

Summary

13 Q. PLEASE SUMMARIZE YOUR FINDINGS AND RECOMMENDATIONS.

14 A. My findings and recommendations are as follows:

- 15 • KPCO's class cost-of-service study (CCOSS) reveals wide disparities
16 between class rates of return. In particular, the lighting classes,
17 consisting of Rates OL and SL, are providing rates of return *at current*
18 *rates* that are more than twice the 7.26% proposed rate of return that
19 KPCO is requesting in this proceeding. Four of the remaining seven
20 classes are also currently earning rates of return higher than 7.26%.
- 21 • KPCO's proposed class revenue allocation would move rates only 5%
22 closer to cost. At this pace it would require 20 rate cases to achieve cost-
23 based rates.
- 24 • The Commission should reject KPCO's proposed class revenue allocation
25 and adopt KLC's proposal (**Exhibit JP-2**), which would move rates about
26 22% closer to cost.

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- If the Commission authorizes a lower base revenue increase, it should proportionally reduce the non-fuel base revenues under KLC's proposed class revenue allocation (**Exhibit JP-2**, column 2).
 - Because the lighting classes are already producing excessive returns, their rates should not be increased in this proceeding regardless of the amount of any base revenue increase authorized by the Commission. This includes both the charges for lighting fixtures as well as any applicable installation charges.

2. CLASS REVENUE ALLOCATION

1 Q. WHAT IS CLASS REVENUE ALLOCATION?

2 A. Class revenue allocation is the process of determining how any base revenue
3 change the Commission approves should be spread to each customer class a utility
4 serves.

5 Q. HOW SHOULD ANY CHANGE IN BASE REVENUES APPROVED IN THIS
6 DOCKET BE SPREAD AMONG THE VARIOUS CUSTOMER CLASSES KPCO
7 SERVES?

8 A. Base revenues should reflect the actual cost of providing service to each customer
9 class as closely as practicable. Regulators sometimes limit the immediate
10 movement to cost based on principles of gradualism, rate administration, and other
11 factors.

12 Q. PLEASE EXPLAIN THE PRINCIPLE OF GRADUALISM.

13 A. *Gradualism* is a concept that is applied to prevent a class from receiving an overly-
14 large rate increase. That is, the movement to cost of service should be made
15 gradually rather than all at once because it would result in rate shock to the affected
16 customers.

17 Q. HOW IS RATE ADMINISTRATION RELATED TO RATE CHANGE?

18 A. *Rate administration* is a concept that applies when the design of a rate may be tied
19 to the design of other rates to minimize revenue losses when customers migrate
20 from a more expensive to a less expensive rate.

2. Class Revenue Allocation

1 **Q. ARE THERE OTHER REASONS TO APPLY COST-OF-SERVICE PRINCIPLES**
2 **WHEN CHANGING RATES?**

3 A. Yes. The other reasons for adhering to cost-of-service principles are equity,
4 engineering efficiency (cost-minimization), stability and conservation.

5 **Q. WHY ARE COST-BASED RATES EQUITABLE?**

6 A. Rates which primarily reflect cost-of-service considerations are equitable because
7 each customer pays what it actually costs the utility to serve the customer – no more
8 and no less. If rates are not based on cost, then some customers must pay part of
9 the cost of providing service to other customers, which is inequitable.

10 **Q. HOW DO COST-BASED RATES PROMOTE ENGINEERING EFFICIENCY?**

11 A. With respect to engineering efficiency, when rates are designed so that demand and
12 energy charges are properly reflected in the rate structure, customers are provided
13 with the proper incentive to minimize their costs, which will, in turn, minimize the
14 costs to the utility.

15 **Q. HOW CAN COST-BASED RATES PROVIDE STABILITY?**

16 A. Stability is accomplished because changes in customer usage patterns result in
17 parallel changes in revenues and expenses. If rates are not based on cost, then an
18 increase in usage by subsidized classes or a decrease in usage by classes providing
19 subsidies will adversely affect the utility's earnings. That is because as subsidized
20 classes grow a utility's revenue shortfall will grow over time. Conversely, as an
21 overcharged customer class grows, its customers become increasingly important to
22 utility earnings, while those customers are simultaneously given greater incentives to

2. Class Revenue Allocation

1 reduce their use of the utility's system.

2 **Q. HOW DO COST-BASED RATES ENCOURAGE CONSERVATION?**

3 A. By providing balanced price signals against which to make consumption decisions,
4 cost-based rates encourage conservation (of both peak day and total usage), which
5 is properly defined as the avoidance of wasteful or inefficient use (not just *less use*).
6 If rates are not cost-based, then consumption choices are distorted.

7 **Q. HOW ARE COST-BASED RATES DETERMINED?**

8 A. The cost of providing service can be determined by conducting a class cost-of-
9 service study (CCOSS).

KPCO's Class Cost-of-Service Study

10 **Q. HAVE YOU REVIEWED THE CLASS COST-OF-SERVICE STUDY FILED BY**
11 **KPCO IN THIS CASE?**

12 A. Yes.

13 **Q. BASED ON YOUR REVIEW, DOES THE CLASS COST-OF-SERVICE STUDY**
14 **FILED BY KPCO IN THIS CASE GENERALLY COMPORT WITH ACCEPTED**
15 **PRACTICE?**

16 A. Yes. KPCO's CCOSS is structurally sound, and it generally recognizes the ways
17 that costs are incurred to serve each of the various customer classes, including the
18 differences in class service and load characteristics that support charging different
19 average rates per kilowatt-hour (kWh). These differences and the procedures for
20 conducting a CCOSS are explained in more detail in **Appendix C**.

2. Class Revenue Allocation

1 Q. WHAT ARE THE RESULTS OF KPCO'S CCOSS?

2 A. The results of KPCO's CCOSS are summarized in Table 1 below.

Table 1 Summary of KPCO's Class Cost-of-Service Study Results at Present Rates		
Customer Class	Rate of Return	Subsidy (\$000)
RS	1.08%	(\$30,561)
SGS	10.56%	4,084
MGS	8.27%	8,193
LGS	8.29%	7,255
IGS	5.47%	6,101
PS	6.17%	974
MW	11.19%	40
OL	15.05%	3,444
SL	15.68%	470
Total KY. Jurisd.	3.93%	\$0

Source: KPCo's Response to Staff 1-73, Att. 35

3 Q. PLEASE EXPLAIN THE TERMS RATE OF RETURN AND SUBSIDY.

4 A. Rate of return measures the profitability of each customer class. It is derived by
5 dividing net operating income (revenues less allocated operating expenses) by rate
6 base. A class that is providing a rate of return above the Total Kentucky
7 Jurisdictional rate of return is paying rates that are above cost, while a class that is
8 providing a rate of return below the Total Kentucky Jurisdictional rate of return is
9 paying rates that are below cost.

10 The extent in which a class's rates are above or below cost is measured by
11 the subsidy. A positive subsidy means that current revenues are above the allocated
12 costs; that is, a class is subsidizing other classes. A negative subsidy means that

2. Class Revenue Allocation

1 current revenues are below the allocated costs; that is, a class is being subsidized by
2 other classes. Thus, in order to move rates closer to cost, any change in base rate
3 revenues should be allocated to customer classes in a manner that reduces the
4 subsidies at present rates.

5 **Q. DO YOU AGREE WITH ALL OF THE COST ALLOCATION METHODOLOGIES**
6 **USED BY KPCO IN THIS PROCEEDING?**

7 A. No. However, as demonstrated in Table 1 above, the class rates of return in
8 KPCO's CCROSS are widely disparate. Thus, using alternative cost allocation
9 methodologies would not change the fact that KPCO's current rates are not cost-
10 based.

11 **Q. WHAT DO THE RESULTS OF THE CLASS COST-OF-SERVICE STUDY**
12 **DEMONSTRATE?**

13 A. KPCO's present rates are not cost-based. There are wide variations in the earned
14 rates of return by customer classes. *Six of the nine customer classes—Small*
15 *General Service (Rate SGS), Medium General Service (Rate MGS), Large General*
16 *Service (Rate LGS), MW, OL, and SL—are providing rates of return that are already*
17 *well in excess of the 7.26% overall system rate of return that KPCO is proposing in*
18 *this proceeding.* Thus, in an effort to achieve cost-based rates, these six classes
19 should not receive any rate increase in this proceeding. However, this would require
20 very large rate increases to the remaining three customer classes. Accordingly, as
21 discussed below, KPCO is proposing to recognize the principle of gradualism.

2. Class Revenue Allocation

KPCO's Proposed Allocation

1 **Q. HOW IS KPCO PROPOSING TO ALLOCATE THE PROPOSED BASE REVENUE**
2 **INCREASE IN THIS PROCEEDING?**

3 A. **Exhibit JP-1** shows how KPCO is proposing to spread its proposed \$65.4 million
4 base revenue increase to customer classes. Page 1 measures the increase as a
5 percent of total revenues, including the revenues collected under various cost
6 recovery clauses. The cost recovery clauses include:

- 7 • Fuel Adjustment Clause (FAC);
- 8 • System Sales Clause;
- 9 • Franchise Tariff;
- 10 • Demand-Side Management Adjustment Clause;
- 11 • Kentucky Economic Development Surcharge;
- 12 • Home Energy Assistance Program;
- 13 • Capacity Charge;
- 14 • Environmental Surcharge;
- 15 • Purchased Power Adjustment; and
- 16 • Big Sandy Decommissioning Rider.

17 **Q. WOULD THE PROPOSED INCREASES DIFFER BY CUSTOMER CLASS?**

18 A. Yes. KPCO's proposed class revenue allocation would assign below system-
19 average rate increases to those customer classes producing above-average rates of
20 return. As previously stated, when a class is providing an above system-average
21 rate of return, it means that the class is subsidizing other customer classes. The

2. Class Revenue Allocation

1 opposite is also true for a class that is providing a below system-average rate of
2 return; that is, this class is being subsidized by other classes.

3 **Q. IS ANY OF THE PROPOSED \$65.4 MILLION BASE REVENUE INCREASE**
4 **RELATED TO THE RECOVERY OF FUEL AND PURCHASED POWER COSTS?**

5 A. No. KPCO is seeking an increase to recover higher base rate costs and not higher
6 fuel and purchased power costs. This is notable because fuel and purchased power
7 are among KPCO's largest single operating expense. Accordingly, removing fuel
8 and purchased power expense would provide a better measure of KPCO's proposed
9 class revenue allocation.

10 **Q. HAVE YOU CALCULATED THE PROPOSED BASE REVENUE INCREASE BOTH**
11 **OVERALL AND BY CUSTOMER CLASS WITH FUEL AND PURCHASED POWER**
12 **COSTS REMOVED?**

13 A. Yes. The calculation is provided in the table below.

KPCO's Proposed Base Revenue Increase Excluding Fuel and Purchased Energy Cost Recoveries (\$000)	
Description	Amount
Proposed Base Revenue Increase	\$65,394
Present Sales Revenues	\$500,400
Fuel and Purchased Energy Charges*	\$164,766
Non-Fuel Revenues	\$335,634
Percent Increase	19.5%
* 2.88485¢ per kWh.	

14 KPCO is projecting \$500.4 million of revenues from firm electric sales during the test
15 year. Of this amount, fuel and purchased power energy costs account for about

2. Class Revenue Allocation

1 \$164.8 million. The \$164.8 million includes costs recovered in the FAC (0.15985¢
2 per kWh) and fuel and purchased energy costs embedded in base rates (2.725¢ per
3 kWh). Removing fuel and purchased energy charges leaves \$335.6 million of non-
4 fuel revenues. Dividing the proposed \$65.4 million increase by \$335.6 million results
5 in a 19.5% increase. Thus, KPCO's proposal is effectively a 19.5% non-fuel rate
6 increase.

7 **Q. HAVE YOU RESTATED KPCO'S PROPOSED CLASS REVENUE ALLOCATION**
8 **RELATIVE TO NON-FUEL BASE REVENUES?**

9 A. Yes. **Exhibit JP-1**, page 2 restates KPCO's proposed class revenue allocation with
10 all fuel and purchased energy cost recoveries removed. As can be seen, all non-
11 residential customer classes would receive below-average increases except for the
12 Industrial General Service (IGS) class, which would receive close to a system-
13 average increase.

14 **Q. HOW DID KPCO DETERMINE ITS CLASS REVENUE ALLOCATION?**

15 A. KPCO states that its objective was to eliminate subsidies gradually over time based
16 on the results of the CCOSS as well as the ratemaking principle of gradualism for its
17 proposed class revenue allocation.¹

18 **Q. HOW DID KPCO APPLY GRADUALISM?**

19 A. KPCO limited the rate increase by reducing each classes' subsidy by 5%. In other
20 words, rates would be moved only 5% closer to cost in this proceeding.

¹ Direct Testimony of Douglas R. Buck at 20-21; Direct Testimony of Ranie K. Wohnhas at 8.

1 **Q. IS IT REASONABLE TO MOVE RATES BY ONLY 5% CLOSER TO COST?**

2 A. No. As previously stated, the CCOSS results show that even with no increase, six of
3 the nine classes are already providing higher rates of return than KPCO is requesting
4 in this proceeding. Although I acknowledge the appropriateness of gradualism to
5 prevent any class from experiencing rate shock, limiting the movement to cost by
6 only 5% would be too gradual. At this pace, it would take 20 rate cases before
7 KPCO's rates are cost-based. Assuming KPCO filed rate cases every three years,
8 cost-based rates would not be achieved until the year 2077.

Recommendation

9 **Q. WHAT DO YOU RECOMMEND?**

10 A. I recommend a more substantial movement to achieve cost-based rates than
11 KPCO's proposal. To achieve this while still recognizing gradualism it would be
12 reasonable to limit the increase to any customer class to not more than 1.5 times the
13 system average increase measured relative to non-fuel base revenues (*i.e.*,
14 excluding fuel and purchased energy charges).

15 **Q. HAVE YOU DEVELOPED A CLASS REVENUE ALLOCATION THAT MOVES
16 RATES CLOSER TO COST WHILE ALSO APPLYING GRADUALISM?**

17 A. Yes. **Exhibit JP-2** presents my recommended class revenue allocation.
18 Specifically, in deference to gradualism, no class would experience an increase
19 higher than 1.4 times the system average increase. However, to provide a more
20 meaningful movement to cost-based rates, my recommendation would assign:

2. Class Revenue Allocation

- 1 • No increase in lighting rates because these rates are currently
2 providing rates of return that are in excess of twice the proposed
3 system average rate of return.
- 4 • About 40% of the system average non-fuel revenue increase to
5 the SGS and MW classes.
- 6 • About 66% of the system average non-fuel revenue increase to
7 the MGS and LGS classes; and
- 8 • About 80% of the system average non-fuel revenue increase to
9 the IGS and Public School (PS) classes.

10 **Q. HAVE YOU CONFIRMED THAT THE CLASS REVENUE ALLOCATION SHOWN**
11 **IN EXHIBIT JP-2 WOULD RESULT IN MOVING ALL RATES CLOSER TO COST?**

12 A. Yes. **Exhibit JP-3** shows the CCOSS results at KLC's proposed class revenue
13 allocation. Overall, KPCO's rates would move about 22% closer to cost. This is in
14 stark contrast to KPCO's proposed class revenue allocation, which would move rates
15 only 5% closer to cost.

16 **Q WHY SHOULD THE LIGHTING CLASSES RECEIVE NO INCREASE IN THIS**
17 **PROCEEDING?**

18 A The OL and SL classes should not receive any rate increase in this proceeding
19 because these classes are earning rates of return *at current rates* that are more than
20 twice the 7.26% system average rate of return that KPCO is seeking in this
21 proceeding.

22 **Q WOULD IT BE APPROPRIATE TO RAISE THE INSTALLATION CHARGES**
23 **APPLICABLE TO LIGHTING CUSTOMERS IN THIS PROCEEDING?**

24 A No. As long as the OL and SL class rates of return are above the system average,
25 which would be the case even under KPCO's proposed class revenue allocation, the

2. Class Revenue Allocation

1 current installation charges should be retained.

2 **Q. IF THE COMMISSION AUTHORIZES A LOWER INCREASE FOR KPCO, HOW**
3 **SHOULD THAT LOWER INCREASE BE SPREAD AMONG THE CUSTOMER**
4 **CLASSES?**

5 A. My recommendation would be to scale down the base revenue requirement in
6 proportion to the overall base revenue increase that the Commission ultimately
7 awards. For example, if KPCO receives a \$32.7 million base revenue increase
8 (which is 91.8% of its proposed base revenue requirement) then the amounts shown
9 in **Exhibit JP-2**, column 2 should be reduced by 8.2%.

10 **Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?**

11 A. Yes.

2. Class Revenue Allocation

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AND RELIEF)	

AFFIDAVIT OF JEFFRY POLLOCK

State of Missouri)
) SS
County of St. Louis)

Jeffry Pollock, being first duly sworn, on his oath states:

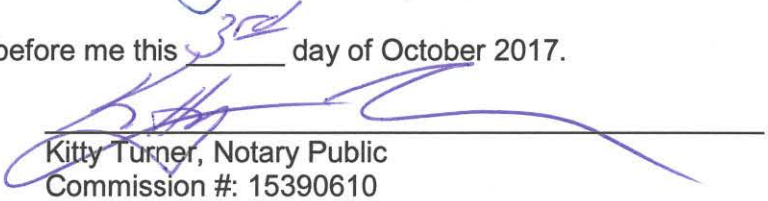
1. My name is Jeffry Pollock. I am President of J. Pollock, Incorporated, 12647 Olive Blvd., Suite 585, St. Louis, Missouri 63141. We have been retained by Kentucky League of Cities to testify in this proceeding on its behalf;
2. Attached hereto and made a part hereof for all purposes is my Direct Testimony, Exhibits and Appendices A, B and C, which have been prepared in written form for introduction into evidence in the Public Service Commission of Commonwealth of Kentucky, Case No. 2017-00179; and,
3. I hereby swear and affirm that my answers contained in the testimony are true and correct.



Jeffry Pollock

Subscribed and sworn to before me this 31st day of October 2017.

KITTY TURNER
Notary Public - Notary Seal
State of Missouri
Commissioned for Lincoln County
My Commission Expires: April 25, 2019
Commission Number: 15390610



Kitty Turner, Notary Public
Commission #: 15390610

My Commission expires on April 25, 2019.

APPENDIX A
Qualifications of Jeffry Pollock

1 **Q PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

2 A. Jeffry Pollock. My business mailing address is 12647 Olive Blvd., Suite 585, St.
3 Louis, Missouri 63141.

4 **Q WHAT IS YOUR OCCUPATION AND BY WHOM ARE YOU EMPLOYED?**

5 A. I am an energy advisor and President of J. Pollock, Incorporated.

6 **Q PLEASE STATE YOUR EDUCATIONAL BACKGROUND AND EXPERIENCE.**

7 A. I have a Bachelor of Science Degree in Electrical Engineering and a Master in
8 Business Administration from Washington University. I have also completed a Utility
9 Finance and Accounting course.

10 Upon graduation in June 1975, I joined Drazen-Brubaker & Associates, Inc.
11 (DBA). DBA was incorporated in 1972 assuming the utility rate and economic
12 consulting activities of Drazen Associates, Inc., active since 1937. From April 1995
13 to November 2004, I was a managing principal at Brubaker & Associates (BAI).

14 During my tenure at both DBA and BAI, I have been engaged in a wide range
15 of consulting assignments including energy and regulatory matters in both the United
16 States and several Canadian provinces. This includes preparing financial and
17 economic studies of investor-owned, cooperative and municipal utilities on revenue
18 requirements, cost of service and rate design, and conducting site evaluation.
19 Recent engagements have included advising clients on electric restructuring issues,
20 assisting clients to procure and manage electricity in both competitive and regulated

Appendix A

1 markets, developing and issuing requests for proposals (RFPs), evaluating RFP
2 responses and contract negotiation. I was also responsible for developing and
3 presenting seminars on electricity issues.

4 I have worked on various projects in over 20 states and several Canadian
5 provinces, and have testified before the Federal Energy Regulatory Commission and
6 the state regulatory commissions of Alabama, Arizona, Arkansas, Colorado,
7 Delaware, Florida, Georgia, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana,
8 Michigan, Minnesota, Mississippi, Missouri, Montana, New Jersey, New Mexico, New
9 York, Ohio, Pennsylvania, Texas, Virginia, Washington, and Wyoming. I have also
10 appeared before the City of Austin Electric Utility Commission, the Board of Public
11 Utilities of Kansas City, Kansas, the Board of Directors of the South Carolina Public
12 Service Authority (a.k.a. Santee Cooper), the Bonneville Power Administration,
13 Travis County (Texas) District Court, and the U.S. Federal District Court.

14 **Q PLEASE DESCRIBE J. POLLOCK, INCORPORATED.**

15 A. J.Pollock assists clients to procure and manage energy in both regulated and
16 competitive markets. The J.Pollock team also advises clients on energy and
17 regulatory issues. Our clients include commercial, industrial and institutional energy
18 consumers. J.Pollock is a registered Class I aggregator in the State of Texas.

Appendix B
Testimony Filed in Regulatory Proceedings
by Jeffry Pollock

PROJECT	UTILITY	ON BEHALF OF	DOCKET	TYPE	REGULATORY JURISDICTION	SUBJECT	DATE
140105	SOUTHWESTERN PUBLIC SERVICE COMPANY	Texas Industrial Energy Consumers	46936	Direct	TX	Certificate of Convenience and Necessity	10/2/2017
170401	CONSUMERS ENERGY COMPANY	Association of Businesses Advocating Tariff Equity	18322	Rebuttal	MI	Class Cost-of-Service Study, Rate Design	9/7/2017
170801	PENNSYLVANIA-AMERICAN WATER COMPANY	Pennsylvania-American Water Large Users Group	R-2017-2595853	Rebuttal	PA	Rate Design	8/31/2017
170601	NIAGARA MOHAWK POWER CORP.	Multiple Intervenors	17-E-0238 / 17-G-0239	Direct	NY	Electric/Gas Embedded Class Cost of Service; Class Revenue Allocation; Electric/Gas Rate Design, Electric/Gas Rate Modifiers, AMI Cost Allocation	8/25/2017
170401	CONSUMERS ENERGY COMPANY	Association of Businesses Advocating Tariff Equity	18322	Direct	MI	Revenue Requirement, Class Cost-of-Service Study, Rate Design	8/10/2017
140201	FLORIDA POWER & LIGHT COMPANY, DUKE ENERGY FLORIDA, LLC, AND TAMPA ELECTRIC COMPANY	Florida Industrial Power Users Group	170057	Direct	FL	Fuel Hedging Practices	8/10/2017
140404	SOUTHWESTERN ELECTRIC POWER COMPANY	Texas Industrial Energy Consumers	46449	Cross-Rebuttal	TX	Class Revenue Allocation and Rate Design	5/19/2017
140404	SOUTHWESTERN ELECTRIC POWER COMPANY	Texas Industrial Energy Consumers	46449	Direct	TX	Revenue Requirement, class cost of service study, class revenue allocation and rate design	4/25/2017
170101	KENTUCKY UTILITIES COMPANY	Kentucky League of Cities	2016-00370	Supplemental Direct	KY	Class Cost-of-Service Study; Class Revenue Allocation	4/14/2017
160702	ENTERGY TEXAS, INC.	Texas Industrial Energy Consumers	46416	Direct	TX	Certificate of Convenience and Necessity - Montgomery County Power Station	3/31/2017
160402	SHARYLAND UTILITIES, L.P.	Texas Industrial Energy Consumers	45414	Cross-Rebuttal	TX	Cost Allocation Issues; Class Revenue Allocation	3/16/2017
150803	ENTERGY LOUISIANA, LLC	Occidental Chemical Corporation	U-34283	Direct*	LA	Approval to Construct Lake Charles Power Station	3/13/2017
170102	LOUISVILLE GAS AND ELECTRIC COMPANY	Louisville/Jefferson Metro Government	2016-00371	Direct	KY	Revenue Requirement Issues; Class Cost-of-Service Study Electric/Gas; Class Revenue Allocation Electric/Gas	3/3/2017
170101	KENTUCKY UTILITIES COMPANY	Kentucky League of Cities	2016-00370	Direct	KY	Revenue Requirement Issues; Class Cost-of-Service Study; Class Revenue Allocation	3/3/2017
160402	SHARYLAND UTILITIES, L.P.	Texas Industrial Energy Consumers	45414	Direct	TX	Class Cost-of-Service Study; Class Revenue Allocation; Rate Design; TCRF Allocation Factors; McAllen Division Deferrals	2/28/2017
140105	SOUTHWESTERN PUBLIC SERVICE COMPANY	Texas Industrial Energy Consumers	46025	Direct	TX	Long-Term Purchased Power Agreements	12/12/2016
151101	NORTHERN STATES POWER COMPANY	Xcel Large Industrials	15-826	Surrebuttal	MN	Settlement, Cost-of-Service Study, Class Revenue Allocation, Interruptible Rates, Renew-A-Source	10/18/2016

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151101	NORTHERN STATES POWER COMPANY	Xcel Large Industrials	15-826	Rebutal	MN	Class Cost-of-Service Study, Class Revenue Allocation	9/23/2016
131001	VICTORY ELECTRIC COOPERATION ASSOCIATION, INC.	Western Kansas Industrial Electric Consumers	16-VICE-494-TAR	Surrebuttal	KS	Formula-Based Rate Plan	9/22/2016
160704	NATIONAL FUEL GAS DISTRIBUTION CORPORATION	Multiple Intervenors	16-G-0257	Rebuttal	NY	Embedded Class Cost of Service; Class Revenue Allocation; Rate Design	9/16/2016
140105	SOUTHWESTERN PUBLIC SERVICE COMPANY	Texas Industrial Energy Consumers	45524	Cross-Rebuttal	TX	Class Cost-of-Service Study;	9/7/2016
160301	METROPOLITAN EDISON COMPANY; PENNSYLVANIA ELECTRIC COMPANY AND WEST PENN POWER	MEIUG, PICA and WPPII	2016-2537349 2016-2537352 2016-2537359	Surrebuttal	PA	Post-Test Year Sales Adjustment; Class Cost-of-Service Study; Class Revenue Allocation; Rate Design	8/31/2016
131001	VICTORY ELECTRIC COOPERATION ASSOCIATION, INC.	Western Kansas Industrial Electric Consumers	16-VICE-494-TAR	Direct	KS	Formula-Based Rate Plan	8/30/2016
131001	WESTERN COOPERATIVE ELECTRIC ASSOCIATION, INC.	Western Kansas Industrial Electric Consumers	16-WSTE-496-TAR	Direct	KS	Formula-Based Rate Plan and Debt Service Payments	8/30/2016
160704	NATIONAL FUEL GAS DISTRIBUTION CORPORATION	Multiple Intervenors	16-G-0257	Direct	NY	Embedded Class Cost of Service; Class Revenue Allocation; Rate Design	8/26/2016
160301	METROPOLITAN EDISON COMPANY; PENNSYLVANIA ELECTRIC COMPANY AND WEST PENN POWER	MEIUG, PICA and WPPII	2016-2537349 2016-2537352 2016-2537359	Rebuttal	PA	Class Cost-of-Service; Class Revenue Allocation	8/17/2016
140105	SOUTHWESTERN PUBLIC SERVICE COMPANY	Texas Industrial Energy Consumers	45524	Direct	TX	Revenue Requirement; Class Cost-of-Service; Revenue Allocation; Rate Design	8/16/2016
160301	METROPOLITAN EDISON COMPANY; PENNSYLVANIA ELECTRIC COMPANY AND WEST PENN POWER	MEIUG, PICA and WPPII	2016-2537349 2016-2537352 2016-2537359	Direct	PA	Post-Test Year Sales Adjustment; Class Cost-of-Service Study; Class Revenue Allocation; Rate Design	7/22/2016
160101	FLORIDA POWER & LIGHT COMPANY	Florida Industrial Power Users Group	160021	Direct	FL	Multi-Year Rate Plan, Construction Work in Progress; Cost of Capital; Class Revenue Allocation; Class Cost-of-Service Study; Rate Design	7/7/2016
160103	CENTERPOINT ENERGY ARKANSAS GAS	Arkansas Gas Consumers, Inc.	15-098-U	Supplemental	AR	Support for Settlement Stipulation	7/1/2016
160503	MIDAMERICAN ENERGY COMPANY	Tech Customers	RPU-2016-0001	Direct	IA	Application of Advanced Ratemaking Principles to Wind XI	6/21/2016

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151101	NORTHERN STATES POWER COMPANY	Xcel Large Industrials	15-826	Direct	MN	Class Cost-of-Service Study, Class Revenue Allocation, Multi-Year Rate Plan, Rate Design	6/14/2016
160103	CENTERPOINT ENERGY ARKANSAS GAS	Arkansas Gas Consumers, Inc.	15-098-U	Surrebuttal	AR	Incentive Compensation, Class Cost-of-Service Study, Class Revenue Allocation, LCS-1 Rate Design	6/7/2016
150504	SOUTHWESTERN PUBLIC SERVICE COMPANY	Occidental Permian Ltd.	15-00296-UT	Direct	NM	Support of Stipulation	5/13/2016
160102	CHEYENNE LIGHT, FUEL AND POWER COMPANY	Dyno Nobel, Inc. and HollyFrontier Cheyenne Refining LLC	20003-146-ET-15	Cross	WY	Large Power Contract Service Tariff	4/15/2016
160103	CENTERPOINT ENERGY ARKANSAS GAS	Arkansas Gas Consumers, Inc.	15-098-U	Direct	AR	Incentive Compensation, Class Cost-of-Service Study, Class Revenue Allocation, Act 725, Formula Rate Plan	4/14/2016
160102	CHEYENNE LIGHT, FUEL AND POWER COMPANY	Dyno Nobel, Inc. and HollyFrontier Cheyenne Refining LLC	20003-146-ET-15	Direct	WY	Large Power Contract Service Tariff	3/18/2016
150803	ENERGY LOUISIANA, LLC, ENERGY GULF STATES LOUISIANA, L.L.C., AND ENERGY LOUISIANA POWER, LLC	Occidental Chemical Corporation	U-33770	Cross-Answering	LA	Approval to Construct St. Charles Power Station	2/26/2016
151102	NORTHERN INDIANA PUBLIC SERVICE COMPANY	NLMK-Indiana	44688	Cross-Answering	IN	Cost-of-Service Study, Rider 775	2/16/2016
150803	ENERGY LOUISIANA, LLC, ENERGY GULF STATES LOUISIANA, L.L.C., AND ENERGY LOUISIANA POWER, LLC	Occidental Chemical Corporation	U-33770	Direct	LA	Approval to Construct St. Charles Power Station	1/21/2016
150701	EL PASO ELECTRIC COMPANY	Freeport-McMoRan Copper & Gold, Inc.	44941	Cross-Rebuttal	TX	Class Cost-of-Service Study, Class Revenue Allocation; Rate Design	1/15/2016
150503	ENERGY ARKANSAS, INC.	Arkansas Electric Energy Consumers, Inc.	15-015	Supplemental	AR	Support for Settlement Stipulation	12/31/2015
150701	EL PASO ELECTRIC COMPANY	Freeport-McMoRan Copper & Gold, Inc.	44941	Direct	TX	Class Cost-of-Service Study, Class Revenue Allocation; Rate Design	12/11/2015
150503	ENERGY ARKANSAS, INC.	Arkansas Electric Energy Consumers, Inc.	15-015	Surrebuttal	AR	Post-Test-Year Additions; Class Cost-of-Service Study; Class Revenue Allocation; Rate Design; Riders; Formula Rate Plan	11/24/2015
131001	MID-KANSAS ELECTRIC COMPANY, LLC, PRAIRIE LAND ELECTRIC COOPERATIVE, INC., SOUTHERN PIONEER ELECTRIC COMPANY, THE VICTORY ELECTRIC COOPERATIVE ASSOCIATION, INC., AND WESTERN COOPERATIVE ELECTRIC ASSOCIATION, INC.	Western Kansas Industrial Electric Consumers	16-MKEE-023	Direct	KS	Formula Rate Plan for Distribution Utility	11/17/2015
130901	ENERGY TEXAS, INC.	Texas Industrial Energy Consumers	45084	Direct	TX	Transmission Cost Recovery Factor Revenue Increase.	11/17/2015
140103	GEORGIA POWER COMPANY	Georgia Industrial Group and Georgia Association of Manufacturers	39638	Direct	GA	Natural Gas Price Assumptions, IFR Mechanism, Seasonal FCR-24 Rates, Imputed Capacity	11/4/2015

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150801	NEW YORK STATE ELECTRIC & GAS CORPORATION and ROCHESTER GAS AND ELECTRIC CORPORATION	Multiple Intervenors	15-E-0283 15-G-0284 15-E-0285 15-G-0286	Rebuttal	NY	Electric and Gas Embedded Class Cost-of-Service Studies, Class Revenue Allocation	10/13/2015
150503	ENTERGY ARKANSAS, INC.	Arkansas Electric Energy Consumers, Inc.	15-015	Direct	AR	Post-Test-Year Additions; Class Cost-of-Service Study; Class Revenue Allocation; Rate Design; Riders; Formula Rate Plan	9/29/2015
150801	NEW YORK STATE ELECTRIC & GAS CORPORATION and ROCHESTER GAS AND ELECTRIC CORPORATION	Multiple Intervenors	15-E-0283 15-G-0284 15-E-0285 15-G-0286	Direct	NY	Electric and Gas Embedded Class Cost-of-Service Studies, Class Revenue Allocation, Electric Rate Design	9/15/2015
130602	SHARYLAND UTILITIES	Texas Industrial Energy Consumers	44620	Cross-Rebuttal	TX	Transmission Cost Recovery Factor Class Allocation Factors.	9/8/2015
150503	ENTERGY ARKANSAS, INC.	Arkansas Electric Energy Consumers, Inc.	14-118	Surrebuttal	AR	Proposed Acquisition of Union Power Station Power Block 2 and Cost Recovery	8/21/2015
130602	SHARYLAND UTILITIES	Texas Industrial Energy Consumers	44620	Direct	TX	Transmission Cost Recovery Factor Class Allocation Factors	8/7/2015
150303	PECO ENERGY COMPANY	Philadelphia Area Industrial Energy Users Group	2015-2468981	Surrebuttal	PA	Class Cost-of-Service, Capacity Reservation Rider	8/4/2015
130701	WESTAR ENERGY INC. and KANSAS GAS & ELECTRIC CO.	Occidental Chemical Corporation	15-WSEE-115-RTS	Cross-Answering	KS	Class Cost-of-Service Study, Revenue Allocation	7/22/2015
150303	PECO ENERGY COMPANY	Philadelphia Area Industrial Energy Users Group	2015-2468981	Rebuttal	PA	Class Cost-of-Service, Class Revenue Allocation, Rate Design, Capacity Reservation Rider, Revenue Deoupling	7/21/2015
150504	SOUTHWEST ERN PUBLIC SERVICE COMPANY	Occidental Periman Ltd.	15-00083	Direct	NM	Long-Term Purchased Power Agreements	7/10/2015
150503	ENTERGY ARKANSAS, INC.	Arkansas Electric Energy Consumers, Inc.	15-014	Surrebuttal	AR	Solar Power Purchase Agreement	7/10/2015
130701	WESTAR ENERGY INC. and KANSAS GAS & ELECTRIC CO.	Occidental Chemical Corporation	15-WSEE-115-RTS	Direct	KS	Class Cost-of-Service and Electric Distribution Grid Resiliency Program	7/9/2015
130901	ENTERGY TEXAS, INC.	Texas Industrial Energy Consumers	43958	Supplemental Direct	TX	Certificate of Need for Union Power Station Power Block 1	7/7/2015
150503	ENTERGY ARKANSAS, INC.	Arkansas Electric Energy Consumers, Inc.	14-118	Direct	AR	Proposed Acquisition of Union Power Station Power Block 2 and Cost Recovery	7/2/2015
150303	PECO ENERGY COMPANY	Philadelphia Area Industrial Energy Users Group	2015-2468981	Direct	PA	Class Cost-of-Service, Class Revenue Allocation, Rate Design, Capacity Reservation Rider	6/23/2015
150503	ENTERGY ARKANSAS, INC.	Arkansas Electric Energy Consumers, Inc.	15-014-U	Direct	AR	Solar Power Purchase Agreement	6/19/2015
140201	FLORIDA POWER & LIGHT COMPANY	Florida Industrial Power Users Group	150075	Direct	FL	Cedar Bay Power Purchase Agreement	6/8/2015

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140105	SOUTHWEST ERN PUBLIC SERVICE COMPANY	Texas Industrial Energy Consumers	43695	Cross-Rebuttal	TX	Class Cost of Service Study; Class Revenue Allocation	6/8/2015
140201	FLORIDA POWER AND LIGHT COMPANY, DUKE ENERGY FLORIDA, GULF POWER COMPANY, TAMPA ELECTRIC COMPANY	Florida Industrial Power Users Group	140226	Surrebuttal	FL	Opt-Out Provision	5/20/2015
140105	SOUTHWEST ERN PUBLIC SERVICE COMPANY	Texas Industrial Energy Consumers	43695	Direct	TX	Post-Test Year Adjustments; Weather Normalization	5/15/2015
140105	SOUTHWEST ERN PUBLIC SERVICE COMPANY	Texas Industrial Energy Consumers	43695	Direct	TX	Class Cost of Service Study; Class Revenue Allocation	5/15/2015
130901	ENTERGY TEXAS, INC.	Texas Industrial Energy Consumers	43958	Direct	TX	Certificate of Need for Union Power Station Power Block 1	4/29/2015
140404	SOUTHWESTERN ELECTRIC POWER COMPANY	Texas Industrial Energy Consumers	42370	Cross-Rebuttal	TX	Allocation and recovery of Municipal Rate Case Expenses and the proposed Rate-Case-Expense Surcharge Tariff.	1/27/2015
140904	WEST PENN POWER COMPANY	West Penn Power Industrial Intervenors	2014-2428742	Surrebuttal	PA	Class Cost-of-Service Study; Class Revenue Allocation; Large Commercial and Industrial Rate Design; Storm Damage Charge Rider	1/6/2015
140903	PENNSYLVANIA ELECTRIC COMPANY	Penelec Industrial Customer Alliance	2014-2428743	Surrebuttal	PA	Class Cost-of-Service Study; Class Revenue Allocation; Large Commercial and Industrial Rate Design; Storm Damage Charge Rider	1/6/2015
140902	METROPOLITAN EDISON COMPANY	Med-Ed Industrial Users Group	2014-2428745	Surrebuttal	PA	Class Cost-of-Service Study; Class Revenue Allocation; Large Commercial and Industrial Rate Design; Storm Damage Charge Rider	1/6/2015
140904	WEST PENN POWER COMPANY	West Penn Power Industrial Intervenors	2014-2428742	Rebuttal	PA	Class Cost-of-Service Study; Class Revenue Allocation; Large Commercial and Industrial Rate Design; Storm Damage Charge Rider	12/18/2014
140903	PENNSYLVANIA ELECTRIC COMPANY	Penelec Industrial Customer Alliance	2014-2428743	Rebuttal	PA	Class Cost-of-Service Study; Class Revenue Allocation; Large Commercial and Industrial Rate Design; Storm Damage Charge Rider	12/18/2014
140902	METROPOLITAN EDISON COMPANY	Med-Ed Industrial Users Group	2014-2428745	Rebuttal	PA	Class Cost-of-Service Study; Class Revenue Allocation; Large Commercial and Industrial Rate Design; Storm Damage Charge Rider	12/18/2014
140804	PUBLIC SERVICE COMPANY OF COLORADO	Colorado Healthcare Electric Coordinating Council	14AL-0660E	Cross	CO	Clean Air Clean Jobs Act Rider; Transmission Cost Adjustment	12/17/2014
140904	WEST PENN POWER COMPANY	West Penn Power Industrial Intervenors	2014-2428742	Direct	PA	Class Cost-of-Service Study; Class Revenue Allocation, Rate Design, Partial Services Rider; Storm Damage Rider	11/24/2014

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140903	PENNSYLVANIA ELECTRIC COMPANY	Penelec Industrial Customer Alliance	2014-2428743	Direct	PA	Class Cost-of-Service Study; Class Revenue Allocation, Rate Design, Partial Services Rider; Storm Damage Rider	11/24/2014
140902	METROPOLITAN EDISON COMPANY	Med-Ed Industrial Users Group	2014-2428745	Direct	PA	Class Cost-of-Service Study; Class Revenue Allocation, Rate Design, Partial Services Rider; Storm Damage Rider	11/24/2014
140905	CENTRAL HUDSON GAS & ELECTRIC	Multiple Intervenors	14-E-0318 / 14-G-0319	Direct	NY	Class Cost-of-Service Study; Class Revenue Allocation (Electric)	11/21/2014
140804	PUBLIC SERVICE COMPANY OF COLORADO	Colorado Healthcare Electric Coordinating Council	14AL-0660E	Direct	CO	Clean Air Clean Jobs Act Rider; Electric Commodity Adjustment Incentive Mechanism	11/7/2014
140201	FLORIDA POWER AND LIGHT COMPANY	Florida Industrial Power Users Group	140001-E	Direct	FL	Cost-Effectiveness and Policy Issues Surrounding the Investment in Working Gas Production Facilities	9/22/2014
140401	ROCKY MOUNTAIN POWER	Wyoming Industrial Energy Consumers	20000-446-ER14	Surrebuttal	WY	Class Cost-of-Service, Rule 12 (Line Extension Policy)	9/19/2014
140805	INDIANA MICHIGAN POWER COMPANY	I&M Industrial Group	44511	Direct	IN	Clean Energy Solar Pilot Project, Solar Power Rider and Green Power Rider	9/17/2014
140401	ROCKY MOUNTAIN POWER	Wyoming Industrial Energy Consumers	20000-446-ER14	Cross	WY	Class Cost-of-Service Study; Rule 12 Line Extension	9/5/2014
140201	VARIOUS UTILITIES	Florida Industrial Power Users Group	140002-EI	Direct	FL	Energy Efficiency Cost Recovery Opt-Out Provision	9/5/2014
131002	NORTHERN STATES POWER COMPANY	Xcel Large Industrials	E-002/GR-13-868	Surrebuttal	MN	Nuclear Depreciation Expense, Monticello EPU/LCM Project, Class Cost-of-Service Study, Class Revenue Allocation, Fuel Clause Rider Reform, Rate Design	8/4/2014
140401	ROCKY MOUNTAIN POWER	Wyoming Industrial Energy Consumers	20000-446-ER14	Direct	WY	Class Cost-of-Service Study, Rule 12 Line Extension	7/25/2014
140601	DUKE ENERGY FLORIDA	NRG Florida, LP	140111 and 140110	Direct	FL	Cost-Effectiveness of Proposed Self Build Generating Projects	7/14/2014
131002	NORTHERN STATES POWER COMPANY	Xcel Large Industrials	E-002/GR-13-868	Rebuttal	MN	Class Cost-of-Service Study, Class Revenue Allocation	7/7/2014
140303	PPL ELECTRIC UTILITIES CORPORATION	PP&L Industrial Customer Alliance	2013-2398440	Rebuttal	PA	Energy Efficiency Cost Recovery	7/1/2014
131002	NORTHERN STATES POWER COMPANY	Xcel Large Industrials	E-002/GR-13-868	Direct	MN	Revenue Requirements, Fuel Clause Rider, Class Cost-of-Service Study, Rate Design and Revenue Allocation	6/5/2014
140303	PPL ELECTRIC UTILITIES CORPORATION	PP&L Industrial Customer Alliance	2013-2398440	Direct	PA	Energy Efficiency Cost Recovery	5/23/2014

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140105	SOUTHWESTERN PUBLIC SERVICE COMPANY	Texas Industrial Energy Consumers	42042	Direct	TX	Transmission Cost Recovery Factor	4/24/2014
130901	ENTERGY TEXAS, INC.	Texas Industrial Energy Consumers	41791	Cross	TX	Class Cost-of-Service Study and Rate Design	1/31/2014
130901	ENTERGY TEXAS, INC.	Texas Industrial Energy Consumers	41791	Direct	TX	Revenue Requirements, Fuel Reconciliation; Cost Allocation Issues; Rate Design Issues	1/10/2014
131005	DUQUESNE LIGHT COMPANY	Duquesne Industrial Intervenors	R-2013-2372129	Supplemental Surrebuttal	PA	Class Cost-of-Service Study	12/13/2013
131005	DUQUESNE LIGHT COMPANY	Duquesne Industrial Intervenors	R-2013-2372129	Surrebuttal	PA	Class Cost-of-Service Study; Cash Working Capital; Miscellaneous General Expense; Uncollectable Expense; Class Revenue Allocation	12/9/2013
131005	DUQUESNE LIGHT COMPANY	Duquesne Industrial Intervenors	R-2013-2372129	Rebuttal	PA	Rate L Transmission Service; Class Revenue Allocation	11/26/2013
130905	ENTERGY TEXAS, INC. ITC HOLDINGS CORP.	Texas Industrial Energy Consumers	41850	Direct	TX	Rate Mitigation Plan; Conditions re Transfer of Control of Ownership	11/6/2013
130602	SHARYLAND UTILITIES	Texas Industrial Energy Consumers and Atlas Pipeline Mid-Continent WestTex, LLC	41474	Cross-Rebuttal	TX	Customer Class Definitions; Class Revenue Allocation; Allocation of TTC costs	11/4/2013
130501	MIDAMERICAN ENERGY COMPANY	Deere & Company	RPU-2013-0004	Surrebuttal	IA	Class Cost-of-Service Study; Class Revenue Allocation; Depreciation Surplus	11/4/2013
131005	DUQUESNE LIGHT COMPANY	Duquesne Industrial Intervenors	R-2013-2372129	Direct	PA	Class Cost-of-Service, Class Revenue Allocations	11/1/2013
130906	PUBLIC SERVICE ENERGY AND GAS	New Jersey Large Energy Users Coalition	EO13020155 and GO13020156	Direct	NJ	Energy Strong	10/28/2013
130903	GEORGIA POWER COMPANY	Georgia Industrial Group and Georgia Association of Manufacturers	36989	Direct	GA	Depreciation Expense, Alternate Rate Plan, Return on Equity, Class Cost-of-Service Study, Class Revenue Allocation, Rate Design	10/18/2013
130602	SHARYLAND UTILITIES	Texas Industrial Energy Consumers and Atlas Pipeline Mid-Continent WestTex, LLC	41474	Direct	TX	Regulatory Asset Cost Recovery; Class Cost-of-Service Study, Class Revenue Allocation, Rate Design	10/18/2013
130501	MIDAMERICAN ENERGY COMPANY	Deere & Company	RPU-2013-0004	Rebutal	IA	Class Cost-of-Service Study	10/1/2013
130902	FLORIDA POWER AND LIGHT COMPANY	Florida Industrial Power Users Group	130007	Direct	FL	Environmental Cost Recovery Clause	9/13/2013
130501	MIDAMERICAN ENERGY COMPANY	Deere & Company	RPU-2013-0004	Direct	IA	Class Cost-of-Service Study, Class Revenue Allocation, Depreciation, Cost Recovery Clauses, Revenue Sharing, Revenue True-up	9/10/2013
130202	SOUTHWESTERN PUBLIC SERVICE COMPANY	Occidental Permian Ltd.	12-00350-UT	Rebuttal	NM	RPS Cost Rider	9/9/2013

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130701	WESTAR ENERGY INC. and KANSAS GAS & ELECTRIC CO.	Occidental Chemical Corporation	13-WSEE-629-RTS	Cross-Answering	KS	Cost Allocation Methodology	9/5/2013
130202	SOUTHWESTERN PUBLIC SERVICE COMPANY	Occidental Permian Ltd.	12-00350-UT	Direct	NM	Class Cost-of-Service Study	8/22/2013
130701	WESTAR ENERGY INC. and KANSAS GAS & ELECTRIC CO.	Occidental Chemical Corporation	13-WSEE-629-RTS	Direct	KS	Class Revenue Allocation.	8/21/2013
130203	ENTERGY TEXAS, INC.	Texas Industrial Energy Consumers	41437	Direct	TX	Avoided Cost; Standby Rate Design	8/14/2013
100902	MID-KANSAS ELECTRIC COMPANY, LLC	Western Kansas Industrial Electric Consumers	13-MKEE-699	Direct	KS	Class Revenue Allocation	8/12/2013
100902	MID-KANSAS ELECTRIC COMPANY, LLC	Western Kansas Industrial Electric Consumers	13-MKEE-447	Supplemental	KS	Testimony in Support of Settlement	8/9/2013
100902	MID-KANSAS ELECTRIC COMPANY, LLC	Western Kansas Industrial Electric Consumers	13-MKEE-447	Supplemental	KS	Modification Agreement	7/24/2013
130201	TAMPA ELECTRIC COMPANY	Florida Industrial Power Users Group	130040	Direct	FL	GSD-IS Consolidation, GSD and IS Rate Design, Class Cost-of-Service Study, Planned Outage Expense, Storm Damage Expense	7/15/2013
100902	MID-KANSAS ELECTRIC COMPANY, LLC	Western Kansas Industrial Electric Consumers	13-MKEE-452	Supplemental	KS	Testimony in Support of Nonunanimous Settlement	6/28/2013
121203	JERSEY CENTRAL POWER & LIGHT COMPANY	Gerdau Ameristeel Sayreville, Inc.	ER12111052	Direct	NJ	Cost of Service Study for GT-230 KV Customers; AREP Rider	6/14/2013
100902	MID-KANSAS ELECTRIC COMPANY, LLC	Western Kansas Industrial Electric Consumers	13-MKEE-447	Direct	KS	Wholesale Requirements Agreement; Process for Exemption From Regulation; Conditions Required for Public Interest Finding on CCN spin-down	5/14/2013
100902	MID-KANSAS ELECTRIC COMPANY, LLC	Western Kansas Industrial Electric Consumers	13-MKEE-452	Cross	KS	Formula Rate Plan for Distribution Utility	5/10/2013
100902	MID-KANSAS ELECTRIC COMPANY, LLC	Western Kansas Industrial Electric Consumers	13-MKEE-452	Direct	KS	Formula Rate Plan for Distribution Utility	5/3/2013
121001	ENTERGY TEXAS, INC. ITC HOLDINGS CORP.	Texas Industrial Energy Consumers	41223	Direct	TX	Public Interest of Proposed Divestiture of ETI's Transmission Business to an ITC Holdings Subsidiary	4/30/2013
121101	NORTHERN STATES POWER COMPANY	Xcel Large Industrials	12-961	Surrebuttal	MN	Depreciation; Used and Useful; Cost Allocation; Revenue Allocation	4/12/2013
121101	NORTHERN STATES POWER COMPANY	Xcel Large Industrials	12-961	Rebuttal	MN	Class Revenue Allocation.	3/25/2013
121101	NORTHERN STATES POWER COMPANY	Xcel Large Industrials	12-961	Direct	MN	Depreciation; Used and Useful; Property Tax; Cost Allocation; Revenue Allocation; Competitive Rate & Property Tax Riders	2/28/2013
91203	ENTERGY TEXAS, INC.	Texas Industrial Energy Consumers	38951	Second Supplemental Rebuttal	TX	Competitive Generation Service Tariff	2/1/2013
91203	ENTERGY TEXAS, INC.	Texas Industrial Energy Consumers	38951	Second Supplemental Direct	TX	Competitive Generation Service Tariff	1/11/2013
110202	SOUTHWESTERN ELECTRIC POWER COMPANY	Texas Industrial Energy Consumers	40443	Cross Rebuttal	TX	Cost Allocation and Rate Design	1/10/2013

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110202	SOUTHWESTERN ELECTRIC POWER COMPANY	Texas Industrial Energy Consumers	40443	Direct	TX	Application of the Turk Plant Cost-Cap; Revenue Requirements; Class Cost-of-Service Study; Class Revenue Allocation; Industrial Rate Design	12/10/2012
120301	FLORIDA POWER AND LIGHT COMPANY	Florida Industrial Power Users Group	120015	Corrected Supplemental Rebuttal	FL	Support for Non-Unanimous Settlement	11/13/2012
120301	FLORIDA POWER AND LIGHT COMPANY	Florida Industrial Power Users Group	120015	Corrected Supplemental Direct	FL	Support for Non-Unanimous Settlement	11/13/2012
120602	NIAGARA MOHAWK POWER CORP.	Multiple Intervenors	12-E-0201/12-G-0202	Rebuttal	NY	Electric and Gas Class Cost-of-Service Studies.	9/25/2012
120602	NIAGARA MOHAWK POWER CORP.	Multiple Intervenors	12-E-0201/12-G-0202	Direct	NY	Electric and Gas Class Cost-of-Service Study; Revenue Allocation; Rate Design; Historic Demand	8/31/2012
100902	MID-KANSAS ELECTRIC COMPANY, LLC	Western Kansas Industrial Electric Consumers	12-MKEE-650-TAR	Direct	KS	Transmission Formula Rate Plan	7/31/2012
120502	WESTAR ENERGY INC. and KANSAS GAS & ELECTRIC CO.	Occidental Chemical Corporation	12-WSEE-651-TAR	Direct	KS	TDC Tariff	7/30/2012
120301	FLORIDA POWER AND LIGHT COMPANY	Florida Industrial Power Users Group	120015	Direct	FL	Class Cost-of-Service Study, Revenue Allocation, and Rate Design	7/2/2012
120101	LONE STAR TRANSMISSION, LLC	Texas Industrial Energy Consumers	40020	Direct	TX	Revenue Requirement, Rider AVT	6/21/2012
111102	ENTERGY TEXAS, INC.	Texas Industrial Energy Consumers	39896	Cross	TX	Class Cost-of-Service Study, Revenue Allocation, and Rate Design	4/13/2012
111102	ENTERGY TEXAS, INC.	Texas Industrial Energy Consumers	39896	Direct	TX	Revenue Requirements, Class Cost-of-Service Study, Revenue Allocation, and Rate Design	3/27/2012
91023	ENTERGY TEXAS, INC.	Texas Industrial Energy Consumers	38951	Supplemental Rebuttal	TX	Competitive Generation Service Issues	2/24/2012
91203	ENTERGY TEXAS, INC.	Texas Industrial Energy Consumers	38951	Supplemental Direct	TX	Competitive Generation Service Issues	2/10/2012
101101	AEP TEXAS CENTRAL COMPANY	Texas Industrial Energy Consumers	39722	Direct	TX	Carrying Charge Rate Applicable to the Additional True-Up Balance and Tax Balances	11/4/2011
110703	GULF POWER COMPANY	Florida Industrial Power Users Group	110138-EI	Direct	FL	Cost Allocation and Storm Reserve	10/14/2011
90404	CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC	Texas Industrial Energy Consumers	39504	Direct	TX	Carrying Charge Rate Applicable to the Additional True-Up Balance and Taxes	9/12/2011
101101	AEP TEXAS NORTH COMPANY	Texas Industrial Energy Consumers	39361	Cross-Rebuttal	TX	Energy Efficiency Cost Recovery Factor	8/10/2011
101101	AEP TEXAS CENTRAL COMPANY	Texas Industrial Energy Consumers	39360	Cross-Rebuttal	TX	Energy Efficiency Cost Recovery Factor	8/10/2011
100503	ONCOR ELECTRIC DELIVERY COMPANY, LLC	Texas Industrial Energy Consumers	39375	Direct	TX	Energy Efficiency Cost Recovery Factor	8/2/2011
90103	ALABAMA POWER COMPANY	Alabama Industrial Energy Consumers	31653	Direct	AL	Renewable Purchased Power Agreement	7/28/2011
101101	AEP TEXAS NORTH COMPANY	Texas Industrial Energy Consumers	39361	Direct	TX	Energy Efficiency Cost Recovery Factor	7/26/2011
101101	AEP TEXAS CENTRAL COMPANY	Texas Industrial Energy Consumers	36360	Direct	TX	Energy Efficiency Cost Recovery Factor	7/20/2011
90201	ENTERGY TEXAS, INC.	Texas Industrial Energy Consumers	39366	Direct	TX	Energy Efficiency Cost Recovery Factor	7/19/2011
90404	CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC	Texas Industrial Energy Consumers	39363	Direct	TX	Energy Efficiency Cost Recovery Factor	7/15/2011

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101201	NORTHERN STATES POWER COMPANY	Xcel Large Industrials	E002/GR-10-971	Surrebuttal	MN	Depreciation; Non-Asset Margin Sharing; Step-In Increase; Class Cost-of-Service Study; Class Revenue Allocation; Rate Design	5/26/2011
101201	NORTHERN STATES POWER COMPANY	Xcel Large Industrials	E002/GR-10-971	Rebuttal	MN	Classification of Wind Investment	5/4/2011
101201	NORTHERN STATES POWER COMPANY	Xcel Large Industrials	E002/GR-10-971	Direct	MN	Surplus Depreciation Reserve, Incentive Compensation, Non-Asset Trading Margin Sharing, Cost Allocation, Class Revenue Allocation, Rate Design	4/5/2011
101202	ROCKY MOUNTAIN POWER	Wyoming Industrial Energy Consumers	20000-381-EA-10	Direct	WY	2010 Protocols	2/11/2011
100802	TEXAS-NEW MEXICO POWER COMPANY	Texas Industrial Energy Consumers	38480	Direct	TX	Cost Allocation, TCRF	11/8/2010
90402	GEORGIA POWER COMPANY	Georgia Industrial Group/Georgia Traditional Manufacturers Group	31958	Direct	GA	Alternate Rate Plan, Return on Equity, Riders, Cost-of-Service Study, Revenue Allocation, Economic Development	10/22/2010
90404	CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC	Texas Industrial Energy Consumers	38339	Cross-Rebuttal	TX	Cost Allocation, Class Revenue Allocation	9/24/2010
90404	CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC	Texas Industrial Energy Consumers	38339	Direct	TX	Pension Expense, Surplus Depreciation Reserve, Cost Allocation, Rate Design, Riders	9/10/2010
100303	NIAGARA MOHAWK POWER CORP.	Multiple Intervenors	10-E-0050	Rebuttal	NY	Multi-Year Rate Plan, Cost Allocation, Revenue Allocation, Reconciliation Mechanisms, Rate Design	8/6/2010
100303	NIAGARA MOHAWK POWER CORP.	Multiple Intervenors	10-E-0050	Direct	NY	Multi-Year Rate Plan, Cost Allocation, Revenue Allocation, Reconciliation Mechanisms, Rate Design	7/14/2010
91203	ENTERGY TEXAS, INC.	Texas Industrial Energy Consumers	37744	Cross Rebuttal	TX	Cost Allocation, Revenue Allocation, CGS Rate Design, Interruptible Service	6/30/2010
91203	ENTERGY TEXAS, INC.	Texas Industrial Energy Consumers	37744	Direct	TX	Class Cost of Service Study, Revenue Allocation, Rate Design, Competitive Generation Services, Line Extension Policy	6/9/2010
90201	ENTERGY TEXAS, INC.	Texas Industrial Energy Consumers	37482	Cross Rebuttal	TX	Allocation of Purchased Power Capacity Costs	2/3/2010
90402	GEORGIA POWER COMPANY	Georgia Industrial Group/Georgia Traditional Manufacturers Group	28945	Direct	GA	Fuel Cost Recovery	1/29/2010
90201	ENTERGY TEXAS, INC.	Texas Industrial Energy Consumers	37482	Direct	TX	Purchased Power Capacity Cost Factor	1/22/2010
90403	VIRGINIA ELECTRIC AND POWER COMPANY	MeadWestvaco Corporation	PUE-2009-00081	Direct	VA	Allocation of DSM Costs	1/13/2010
90201	ENTERGY TEXAS, INC.	Texas Industrial Energy Consumers	37580	Direct	TX	Fuel refund	12/4/2009
90403	VIRGINIA ELECTRIC AND POWER COMPANY	MeadWestvaco Corporation	PUE-2009-00019	Direct	VA	Standby rate design; dynamic pricing	11/9/2009
90403	VIRGINIA ELECTRIC AND POWER COMPANY	MWV	PUE-2009-00019	Direct	VA	Base Rate Case	11/9/2009
80601	SOUTHWESTERN PUBLIC SERVICE COMPANY	Texas Industrial Energy Consumers	37135	Direct	TX	Transmission cost recovery factor	10/22/2009

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80703	MID-KANSAS ELECTRIC COMPANY, LLC	Western Kansas Industrial Electric Consumers	09-MKEE-969-RTS	Direct	KS	Revenue requirements, TIER, rate design	10/19/2009
90601	VARIOUS UTILITIES	Florida Industrial Power Users Group	090002-EG	Direct	FL	Interruptible Credits	10/2/2009
80505	ONCOR ELECTRIC DELIVERY COMPANY	Texas Industrial Energy Consumers	36958	Cross Rebuttal	TX	2010 Energy efficiency cost recovery factor	8/18/2009
81001	PROGRESS ENERGY FLORIDA	Florida Industrial Power Users Group	90079	Direct	FL	Cost-of-service study, revenue allocation, rate design, depreciation expense, capital structure	8/10/2009
90404	CENTERPOINT	Texas Industrial Energy Consumers	36918	Cross Rebuttal	TX	Allocation of System Restoration Costs	7/17/2009
90301	FLORIDA POWER AND LIGHT COMPANY	Florida Industrial Power Users Group	080677	Direct	FL	Depreciation; class revenue allocation; rate design; cost allocation; and capital structure	7/16/2009
90201	ENTERGY TEXAS, INC.	Texas Industrial Energy Consumers	36956	Direct	TX	Approval to revise energy efficiency cost recovery factor	7/16/2009
90601	VARIOUS UTILITIES	Florida Industrial Power Users Group	VARIOUS DOCKETS	Direct	FL	Conservation goals	7/6/2009
90201	ENTERGY TEXAS, INC.	Texas Industrial Energy Consumers	36931	Direct	TX	System restoration costs under Senate Bill 769	6/30/2009
90502	SOUTHWESTERN ELECTRIC POWER COMPANY	Texas Industrial Energy Consumers	36966	Direct	TX	Authority to revise fixed fuel factors	6/18/2009
80805	TEXAS-NEW MEXICO POWER COMPANY	Texas Industrial Energy Consumers	36025	Cross-Rebuttal	TX	Cost allocation, revenue allocation and rate design	6/10/2009
81201	NORTHERN STATES POWER COMPANY	Xcel Large Industrials	08-1065	Surrebuttal	MN	Cost allocation, revenue allocation, rate design	5/27/2009
80805	TEXAS-NEW MEXICO POWER COMPANY	Texas Industrial Energy Consumers	36025	Direct	TX	Cost allocation, revenue allocation, rate design	5/27/2009
90403	VIRGINIA ELECTRIC AND POWER COMPANY	MeadWestvaco Corporation	PUE-2009-00018	Direct	VA	Transmission cost allocation and rate design	5/20/2009
90101	NORTHERN INDIANA PUBLIC SERVICE COMPANY	Beta Steel Corporation	43526	Direct	IN	Cost allocation and rate design	5/8/2009
81203	ENTERGY SERVICES, INC	Texas Industrial Energy Consumers	ER008-1056	Rebuttal	FERC	Rough Production Cost Equalization payments	5/7/2009
81201	NORTHERN STATES POWER COMPANY	Xcel Large Industrials	08-1065	Rebuttal	MN	Class revenue allocation and the classification of renewable energy costs	5/5/2009
81201	NORTHERN STATES POWER COMPANY	Xcel Large Industrials	08-1065	Direct	MN	Cost-of-service study, class revenue allocation, and rate design	4/7/2009
81203	ENTERGY SERVICES, INC	Texas Industrial Energy Consumers	ER08-1056	Answer	FERC	Rough Production Cost Equalization payments	3/6/2009
80901	ROCKY MOUNTAIN POWER	Wyoming Industrial Energy Consumers	20000-333-ER-08	Direct	WY	Cost of service study; revenue allocation; inverted rates; revenue requirements	1/30/2009
81203	ENTERGY SERVICES	Texas Industrial Energy Consumers	ER08-1056	Direct	FERC	Entergy's proposal seeking Commission approval to allocate Rough Production Cost Equalization payments	1/9/2009
80505	ONCOR ELECTRIC DELIVERY COMPANY & TEXAS ENERGY FUTURE HOLDINGS LTD	Texas Industrial Energy Consumers	35717	Cross Rebuttal	TX	Retail transformation; cost allocation, demand ratchet waivers, transmission cost allocation factor	12/24/2008
70101	GEORGIA POWER COMPANY	Georgia Industrial Group and Georgia Traditional Manufacturers Association	27800	Direct	GA	Cash Return on CWIP associated with the Plant Vogtle Expansion	12/19/2008

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80802	TAMPA ELECTRIC COMPANY	The Florida Industrial Power Users Group and Mosaic Company	080317-EI	Direct	FL	Revenue Requirements, retail class cost of service study, class revenue allocation, firm and non firm rate design and the Transmission Base Rate Adjustment	11/26/2008
80505	ONCOR ELECTRIC DELIVERY COMPANY & TEXAS ENERGY FUTURE HOLDINGS LTD	Texas Industrial Energy Consumers	35717	Direct	TX	Revenue Requirement, class cost of service study, class revenue allocation and rate design	11/26/2008
80601	SOUTHWESTERN PUBLIC SERVICE COMPANY	Texas Industrial Energy Consumers	35763	Supplemental Direct	TX	Recovery of Energy Efficiency Costs	11/6/2008
80601	SOUTHWESTERN PUBLIC SERVICE COMPANY	Texas Industrial Energy Consumers	35763	Cross-Rebuttal	TX	Cost Allocation, Demand Ratchet, Renewable Energy Certificates (REC)	10/28/2008
80601	SOUTHWESTERN PUBLIC SERVICE COMPANY	Texas Industrial Energy Consumers	35763	Direct	TX	Revenue Requirements, Fuel Reconciliation Revenue Allocation, Cost-of-Service and Rate Design Issues	10/13/2008
50106	ALABAMA POWER COMPANY	Alabama Industrial Energy Consumers	18148	Direct	AL	Energy Cost Recovery Rate (WITHDRAWN)	9/16/2008
50701	ENTERGY TEXAS, INC.	Texas Industrial Energy Consumers	35269	Direct	TX	Allocation of rough production costs equalization payments	7/9/2008
70703	ENTERGY GULF STATES UTILITIES, TEXAS	Texas Industrial Energy Consumers	34800	Direct	TX	Non-Unanimous Stipulation	6/11/2008
50103	TEXAS PUC STAFF	Texas Industrial Energy Consumers	33672	Supplemental Rebuttal	TX	Transmission Optimization and Ancillary Services Studies	6/3/2008
50103	TEXAS PUC STAFF	Texas Industrial Energy Consumers	33672	Supplemental Direct	TX	Transmission Optimization and Ancillary Services Studies	5/23/2008
60104	SOUTHWESTERN ELECTRIC POWER COMPANY	Texas Industrial Energy Consumers	33891	Supplemental Cross Rebuttal	TX	Certificate of Convenience and Necessity	5/21/2008
60104	SOUTHWESTERN ELECTRIC POWER COMPANY	Texas Industrial Energy Consumers	33891	Supplemental Direct	TX	Certificate of Convenience and Necessity	5/8/2008
70703	ENTERGY GULF STATES UTILITES, TEXAS	Texas Industrial Energy Consumers	34800	Cross-Rebuttal	TX	Cost Allocation and Rate Design and Competitive Generation Service	4/18/2008
60303	GEORGIA POWER COMPANY	Georgia Industrial Group/Georgia Traditional Manufacturers Group	26794	Direct	GA	Fuel Cost Recovery	4/15/2008
41229	TEXAS-NEW MEXICO POWER COMPANY	Texas Industrial Energy Consumers	35038	Rebuttal	TX	Over \$5 Billion Compliance Filing	4/14/2008
70703	ENTERGY GULF STATES UTILITES, TEXAS	Texas Industrial Energy Consumers	34800	Direct	TX	Eligible Fuel Expense	4/11/2008
70703	ENTERGY GULF STATES UTILITES, TEXAS	Texas Industrial Energy Consumers	34800	Direct	TX	Competitive Generation Service Tariff	4/11/2008
70703	ENTERGY GULF STATES UTILITES, TEXAS	Texas Industrial Energy Consumers	34800	Direct	TX	Revenue Requirements	4/11/2008
70703	ENTERGY GULF STATES UTILITES, TEXAS	Texas Industrial Energy Consumers	34800	Direct	TX	Cost of Service study, revenue allocation, design of firm, interruptible and standby service tariffs; interconnection costs	4/11/2008
71202	SOUTHWESTERN PUBLIC SERVICE COMPANY	Occidental Periman Ltd.	07-00319-UT	Rebuttal	NM	Revenue requirements, cost of service study, rate design	3/28/2008
61101	AEP TEXAS CENTRAL COMPANY	Texas Industrial Energy Consumers	35105	Direct	TX	Over \$5 Billion Compliance Filing	3/24/2008
51101	CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC	Texas Industrial Energy Consumers	32902	Direct	TX	Over \$5 Billion Compliance Filing	3/20/2008
71202	SOUTHWESTERN PUBLIC SERVICE COMPANY	Occidental Periman Ltd.	07-00319-UT	Direct	NM	Revenue requirements, cost of service study (COS); rate design	3/7/2008
50701	ENTERGY GULF STATES UTILITIES TEXAS	Texas Industrial Energy Consumers	34724	Direct	TX	IPCR Rider increase and interim surcharge	11/28/2007
70601	GEORGIA POWER COMPANY	Georgia Industrial Group/Georgia Traditional Manufacturers Group	25060-U	Direct	GA	Return on equity; cost of service study; revenue allocation; ILR Rider; spinning reserve tariff; RTP	10/24/2007

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70303	ONCOR ELECTRIC DELIVERY COMPANY & TEXAS ENERGY FUTURE HOLDINGS LTD	Texas Industrial Energy Consumers	34077	Direct	TX	Acquisition; public interest	9/14/2007
60104	SOUTHWESTERN ELECTRIC POWER COMPANY	Texas Industrial Energy Consumers	33891	Direct	TX	Certificate of Convenience and Necessity	8/30/2007
61201	ALTAMAHA ELECTRIC MEMBERSHIP CORPORATION	SP Newsprint Company	25226-U	Rebuttal	GA	Discriminatory Pricing; Service Territorial Transfer	7/17/2007
61201	ALTAMAHA ELECTRIC MEMBERSHIP CORPORATION	SP Newsprint Company	25226-U	Direct	GA	Discriminatory Pricing; Service Territorial Transfer	7/6/2007
70502	PROGRESS ENERGY FLORIDA	Florida Industrial Power Users Group	070052-EI	Direct	FL	Nuclear uprate cost recovery	6/19/2007
60601	TEXAS PUC STAFF	Texas Industrial Energy Consumers	32795	Rebuttal Remand	TX	Interest rate on stranded cost reconciliation	6/15/2007
70603	ELECTRIC TRANSMISSION TEXAS LLC	Texas Industrial Energy Consumers	33734	Direct	TX	Certificate of Convenience and Necessity	6/8/2007
60601	TEXAS PUC STAFF	Texas Industrial Energy Consumers	32795	Remand	TX	Interest rate on stranded cost reconciliation	6/8/2007
50103	TEXAS PUC STAFF	Texas Industrial Energy Consumers	33672	Rebuttal	TX	CREZ Nominations	5/21/2007
50701	ENTERGY GULF STATES UTILITES, TEXAS	Texas Industrial Energy Consumers	33687	Direct	TX	Transition to Competition	4/27/2007
50103	TEXAS PUC STAFF	Texas Industrial Energy Consumers	33672	Direct	TX	CREZ Nominations	4/24/2007
61101	AEP TEXAS CENTRAL COMPANY	Texas Industrial Energy Consumers	33309	Cross-Rebuttal	TX	Cost Allocation,Rate Design, Riders	4/3/2007
50701	ENTERGY GULF STATES UTILITIES TEXAS	Texas Industrial Energy Consumers	32710	Cross-Rebuttal	TX	Fuel and Rider IPCR Reconciliation	3/16/2007
61101	AEP TEXAS NORTH COMPANY	Texas Industrial Energy Consumers	33310	Direct	TX	Cost Allocation,Rate Design, Riders	3/13/2007
61101	AEP TEXAS CENTRAL COMPANY	Texas Industrial Energy Consumers	33309	Direct	TX	Cost Allocation,Rate Design, Riders	3/13/2007
50701	ENTERGY GULF STATES UTILITIES TEXAS	Texas Industrial Energy Consumers	32710	Direct	TX	Fuel and Rider IPCR Reconciliation	2/28/2007
41219	AEP TEXAS NORTH COMPANY	Texas Industrial Energy Consumers	31461	Direct	TX	Rider CTC design	2/15/2007
50701	ENTERGY GULF STATES UTILITIES TEXAS	Texas Industrial Energy Consumers	33586	Cross-Rebuttal	TX	Hurricane Rita reconstruction costs	1/30/2007
60104	SOUTHWESTERN ELECTRIC POWER COMPANY	Texas Industrial Energy Consumers	32898	Direct	TX	Fuel Reconciliation	1/29/2007
50701	ENTERGY GULF STATES UTILITIES TEXAS	Texas Industrial Energy Consumers	33586	Direct	TX	Hurricane Rita reconstruction costs	1/18/2007
60303	GEORGIA POWER COMPANY	Georgia Industrial Group/Georgia Textile Manufacturers Group	23540-U	Direct	GA	Fuel Cost Recovery	1/11/2007
60503	SOUTHWESTERN PUBLIC SERVICE COMPANY	Texas Industrial Energy Consumers	32766	Cross Rebuttal	TX	Cost allocation, Cost of service, Rate design	1/8/2007
60503	SOUTHWESTERN PUBLIC SERVICE COMPANY	Texas Industrial Energy Consumers	32766	Direct	TX	Cost allocation, Cost of service, Rate design	12/22/2006
60503	SOUTHWESTERN PUBLIC SERVICE COMPANY	Texas Industrial Energy Consumers	32766	Direct	TX	Revenue Requirements,	12/15/2006
60503	SOUTHWESTERN PUBLIC SERVICE COMPANY	Texas Industrial Energy Consumers	32766	Direct	TX	Fuel Reconciliation	12/15/2006
50701	ENTERGY GULF STATES UTILITIES TEXAS	Texas Industrial Energy Consumers	32907	Cross Rebuttal	TX	Hurricane Rita reconstruction costs	10/12/06
50701	ENTERGY GULF STATES UTILITIES TEXAS	Texas Industrial Energy Consumers	32907	Direct	TX	Hurricane Rita reconstruction costs	10/09/06
60101	COLQUITT EMC	ERCO Worldwide	23549-U	Direct	GA	Service Territory Transfer	09/13/06
60601	TEXAS PUC STAFF	Texas Industrial Energy Consumers	32795	Cross Rebuttal	TX	Stranded Cost Reallocation	09/07/06
50503	AEP TEXAS CENTRAL COMPANY	Texas Industrial Energy Consumers	32758	Direct	TX	Rider CTC design and cost recovery	08/24/06
60601	TEXAS PUC STAFF	Texas Industrial Energy Consumers	32795	Direct	TX	Stranded Cost Reallocation	08/23/06
60104	SOUTHWESTERN ELECTRIC POWER COMPANY	Texas Industrial Energy Consumers	32672	Direct	TX	ME-SPP Transfer of Certificate to SWEPSCO	8/23/2006
60503	SOUTHWESTERN PUBLIC SERVICE COMPANY	Texas Industrial Energy Consumers	32685	Direct	TX	Fuel Surcharge	07/26/06
60301	PUBLIC SERVICE ELECTRIC AND GAS COMPANY	New Jersey Large Energy Consumers	171406	Direct	NJ	Gas Delivery Cost allocation and Rate design	06/21/06

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60303	GEORGIA POWER COMPANY	Georgia Industrial Group/Georgia Textile Manufacturers Group	22403-U	Direct	GA	Fuel Cost Recovery Allowance	05/05/06
50503	AEP TEXAS CENTRAL COMPANY	Texas Industrial Energy Consumers	32475	Cross-Rebuttal	TX	ADFIT Benefit	04/27/06
50503	AEP TEXAS CENTRAL COMPANY	Texas Industrial Energy Consumers	32475	Direct	TX	ADFIT Benefit	04/17/06
41229	TEXAS-NEW MEXICO POWER COMPANY	Texas Industrial Energy Consumers	31994	Cross-Rebuttal	TX	Stranded Costs and Other True-Up Balances	3/16/2006
41229	TEXAS-NEW MEXICO POWER COMPANY	Texas Industrial Energy Consumers	31994	Direct	TX	Stranded Costs and Other True-Up Balances	3/10/2006
50303	SOUTHWESTERN PUBLIC SERVICE COMPANY	Occidental Periman Ltd. Occidental Power Marketing	05-00341	Direct	NM	Fuel Reconciliation	3/7/2006
50701	ENTERGY GULF STATES UTILITIES TEXAS	Texas Industrial Energy Consumers	31544	Cross-Rebuttal	TX	Transition to Competition Costs	01/13/06
50701	ENTERGY GULF STATES UTILITIES TEXAS	Texas Industrial Energy Consumers	31544	Direct	TX	Transition to Competition Costs	01/13/06
50601	PUBLIC SERVICE ELECTRIC AND GAS COMPANY AND EXELON CORPORATION	New Jersey Large Energy Consumers Retail Energy Supply Association	BPU EM05020106 OAL PUC-1874-05	Surrebuttal	NJ	Merger	12/22/2005
50705	SOUTHWESTERN PUBLIC SERVICE COMPANY	Occidental Periman Ltd. Occidental Power Marketing	EL05-19-002; ER05-168-001	Responsive	FERC	Fuel Cost adjustment clause (FCAC)	11/18/2005
50601	PUBLIC SERVICE ELECTRIC AND GAS COMPANY AND EXELON CORPORATION	New Jersey Large Energy Consumers Retail Energy Supply Association	BPU EM05020106 OAL PUC-1874-05	Direct	NJ	Merger	11/14/2005
50102	PUBLIC UTILITY COMMISSION OF TEXAS	Texas Industrial Energy Consumers	31540	Direct	TX	Nodal Market Protocols	11/10/2005
50701	ENTERGY GULF STATES UTILITIES TEXAS	Texas Industrial Energy Consumers	31315	Cross-Rebuttal	TX	Recovery of Purchased Power Capacity Costs	10/4/2005
50701	ENTERGY GULF STATES UTILITIES TEXAS	Texas Industrial Energy Consumers	31315	Direct	TX	Recovery of Purchased Power Capacity Costs	9/22/2005
50705	SOUTHWESTERN PUBLIC SERVICE COMPANY	Occidental Periman Ltd. Occidental Power Marketing	EL05-19-002; ER05-168-001	Responsive	FERC	Fuel Cost Adjustment Clause (FCAC)	9/19/2005
50503	AEP TEXAS CENTRAL COMPANY	Texas Industrial Energy Consumers	31056	Direct	TX	Stranded Costs and Other True-Up Balances	9/2/2005
50705	SOUTHWESTERN PUBLIC SERVICE COMPANY	Occidental Periman Ltd. Occidental Power Marketing	EL05-19-00; ER05-168-00	Direct	FERC	Fuel Cost adjustment clause (FCAC)	8/19/2005
50203	GEORGIA POWER COMPANY	Georgia Industrial Group/Georgia Textile Manufacturers Group	19142-U	Direct	GA	Fuel Cost Recovery	4/8/2005
41230	CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC	Texas Industrial Energy Consumers	30706	Direct	TX	Competition Transition Charge	3/16/2005
41230	CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC	Texas Industrial Energy Consumers	30485	Supplemental Direct	TX	Financing Order	1/14/2005
41230	CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC	Texas Industrial Energy Consumers	30485	Direct	TX	Financing Order	1/7/2005
8201	PUBLIC SERVICE COMPANY OF COLORADO	Colorado Energy Consumers	04S-164E	Cross Answer	CO	Cost of Service Study, Interruptible Rate Design	12/13/2004
8201	PUBLIC SERVICE COMPANY OF COLORADO	Colorado Energy Consumers	04S-164E	Answer	CO	Cost of Service Study, Interruptible Rate Design	10/12/2004
8244	GEORGIA POWER COMPANY	Georgia Industrial Group/Georgia Textile Manufacturers Group	18300-U	Direct	GA	Revenue Requirements, Revenue Allocation, Cost of Service, Rate Design, Economic Development	10/8/2004
8195	CENTERPOINT, RELIANT AND TEXAS GENCO	Texas Industrial Energy Consumers	29526	Direct	TX	True-Up	6/1/2004
8156	GEORGIA POWER COMPANY/SAVANNAH ELECTRIC AND POWER COMPANY	Georgia Industrial Group	17687-U/17688-U	Direct	GA	Demand Side Management	5/14/2004
8148	TEXAS-NEW MEXICO POWER COMPANY	Texas Industrial Energy Consumers	29206	Direct	TX	True-Up	3/29/2004
8095	CONNECTIV POWER DELIVERY	New Jersey Large Energy Consumers	ER03020110	Surrebuttal	NJ	Cost of Service	3/18/2004
8111	AEP TEXAS CENTRAL COMPANY	Texas Industrial Energy Consumers	28840	Rebuttal	TX	Cost Allocation and Rate Design	2/4/2004
8095	CONNECTIV POWER DELIVERY	New Jersey Large Energy Consumers	ER03020110	Direct	NJ	Cost Allocation and Rate Design	1/4/2004
7850	RELIANT ENERGY HL&P	Texas Industrial Energy Consumers	26195	Supplemental Direct	TX	Fuel Reconciliation	9/23/2003

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8045	VIRGINIA ELECTRIC AND POWER COMPANY	Virginia Committee for Fair Utility Rates	PUE-2003-00285	Direct	VA	Stranded Cost	9/5/2003
8022	GEORGIA POWER COMPANY	Georgia Industrial Group/Georgia Textile Manufacturers Group	17066-U	Direct	GA	Fuel Cost Recovery	7/22/2003
8002	AEP TEXAS CENTRAL COMPANY	Flint Hills Resources, LP	25395	Direct	TX	Delivery Service Tariff Issues	5/9/2003
7857	PUBLIC SERVICE ELECTRIC AND GAS COMPANY	New Jersey Large Energy Consumers	ER02050303	Supplemental	NJ	Cost of Service	3/14/2003
7850	RELIANT ENERGY HL&P	Texas Industrial Energy Consumers	26195	Direct	TX	Fuel Reconciliation	12/31/2002
7857	PUBLIC SERVICE ELECTRIC AND GAS COMPANY	New Jersey Large Energy Consumers	ER02050303	Surrebuttal	NJ	Revenue Allocation	12/16/2002
7836	PUBLIC SERVICE COMPANY OF COLORADO	Colorado Energy Consumers	02S-315EG	Answer	CO	Incentive Cost Adjustment	11/22/2002
7857	PUBLIC SERVICE ELECTRIC AND GAS COMPANY	New Jersey Large Energy Consumers	ER02050303	Direct	NJ	Revenue Allocation	10/22/2002
7863	DOMINION VIRGINIA POWER	Virginia Committee for Fair Utility Rates	PUE-2001-00306	Direct	VA	Generation Market Prices	8/12/2002
7718	FLORIDA POWER CORPORATION	Florida Industrial Power Users Group	000824-EI	Direct	FL	Rate Design	1/18/2002
7633	GEORGIA POWER COMPANY	Georgia Industrial Group/Georgia Textile Manufacturers Group	14000-U	Direct	GA	Cost of Service Study, Revenue Allocation, Rate Design	10/12/2001
7555	TAMPA ELECTRIC COMPANY	Florida Industrial Power Users Group	010001-EI	Direct	FL	Rate Design	10/12/2001
7658	SOUTHWESTERN ELECTRIC POWER COMPANY	Texas Industrial Energy Consumers	24468	Direct	TX	Delay of Retail Competition	9/24/2001
7647	ENTERGY GULF STATES, INC.	Texas Industrial Energy Consumers	24469	Direct	TX	Delay of Retail Competition	9/22/2001
7608	RELIANT ENERGY HL&P	Texas Industrial Energy Consumers	23950	Direct	TX	Price to Beat	7/3/2001
7593	GEORGIA POWER COMPANY	Georgia Industrial Group/Georgia Textile Manufacturers Group	13711-U	Direct	GA	Fuel Cost Recovery	5/11/2001
7520	GEORGIA POWER COMPANY SAVANNAH ELECTRIC & POWER COMPANY	Georgia Industrial Group/Georgia Textile Manufacturers Group	12499-U, 13305-U, 13306-U	Direct	GA	Integrated Resource Planning	5/11/2001
7303	ENTERGY GULF STATES, INC.	Texas Industrial Energy Consumers	22356	Rebuttal	TX	Allocation/Collection of Municipal Franchise Fees	3/31/2001
7309	SOUTHWESTERN PUBLIC SERVICE COMPANY	Texas Industrial Energy Consumers	22351	Cross-Rebuttal	TX	Energy Efficiency Costs	2/22/2001
7305	CPL, SWEPCO, and WTU	Texas Industrial Energy Consumers	22352, 22353, 22354	Cross-Rebuttal	TX	Allocation/Collection of Municipal Franchise Fees	2/20/2001
7423	GEORGIA POWER COMPANY	Georgia Industrial Group/Georgia Textile Manufacturers Group	13140-U	Direct	GA	Interruptible Rate Design	2/16/2001
7305	CPL, SWEPCO, and WTU	Texas Industrial Energy Consumers	22352, 22353, 22354	Supplemental Direct	TX	Transmission Cost Recovery Factor	2/13/2001
7310	TEXAS-NEW MEXICO POWER COMPANY	Texas Industrial Energy Consumers	22349	Cross-Rebuttal	TX	Rate Design	2/12/2001
7308	TXU ELECTRIC COMPANY	Texas Industrial Energy Consumers	22350	Cross-Rebuttal	TX	Unbundled Cost of Service	2/12/2001
7303	ENTERGY GULF STATES, INC.	Texas Industrial Energy Consumers	22356	Cross-Rebuttal	TX	Stranded Cost Allocation	2/6/2001
7308	TXU ELECTRIC COMPANY	Texas Industrial Energy Consumers	22350	Direct	TX	Rate Design	2/5/2001
7303	ENTERGY GULF STATES, INC.	Texas Industrial Energy Consumers	22356	Supplemental Direct	TX	Rate Design	1/25/2001
7307	RELIANT ENERGY HL&P	Texas Industrial Energy Consumers	22355	Cross-Rebuttal	TX	Stranded Cost Allocation	1/12/2001
7303	ENTERGY GULF STATES, INC.	Texas Industrial Energy Consumers	22356	Direct	TX	Stranded Cost Allocation	1/9/2001
7307	RELIANT ENERGY HL&P	Texas Industrial Energy Consumers	22355	Direct	TX	Cost Allocation	12/13/2000
7375	CENTRAL POWER AND LIGHT COMPANY	Texas Industrial Energy Consumers	22352	Cross-Rebuttal	TX	CTC Rate Design	12/1/2000
7375	CENTRAL POWER AND LIGHT COMPANY	Texas Industrial Energy Consumers	22352	Direct	TX	Cost Allocation	11/1/2000
7308	TXU ELECTRIC COMPANY	Texas Industrial Energy Consumers	22350	Direct	TX	Cost Allocation	11/1/2000
7308	TXU ELECTRIC COMPANY	Texas Industrial Energy Consumers	22350	Cross-Rebuttal	TX	Cost Allocation	11/1/2000
7305	CPL, SWEPCO, and WTU	Texas Industrial Energy Consumers	22352, 22353, 22354	Direct	TX	Excess Cost Over Market	11/1/2000

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PROJECT	UTILITY	ON BEHALF OF	DOCKET	TYPE	REGULATORY JURISDICTION	SUBJECT	DATE
7315	VARIOUS UTILITIES	Texas Industrial Energy Consumers	22344	Direct	TX	Generic Customer Classes	10/14/2000
7308	TXU ELECTRIC COMPANY	Texas Industrial Energy Consumers	22350	Direct	TX	Excess Cost Over Market	10/10/2000
7315	VARIOUS UTILITIES	Texas Industrial Energy Consumers	22344	Rebuttal	TX	Excess Cost Over Market	10/1/2000
7310	TEXAS-NEW MEXICO POWER COMPANY	Texas Industrial Energy Consumers	22349	Cross-Rebuttal	TX	Generic Customer Classes	10/1/2000
7310	TEXAS-NEW MEXICO POWER COMPANY	Texas Industrial Energy Consumers	22349	Direct	TX	Excess Cost Over Market	9/27/2000
7307	RELIANT ENERGY HL&P	Texas Industrial Energy Consumers	22355	Cross-Rebuttal	TX	Excess Cost Over Market	9/26/2000
7307	RELIANT ENERGY HL&P	Texas Industrial Energy Consumers	22355	Direct	TX	Excess Cost Over Market	9/19/2000
7334	GEORGIA POWER COMPANY	Georgia Industrial Group/Georgia Textile Manufacturers Group	11708-U	Rebuttal	GA	RTP Petition	3/24/2000
7334	GEORGIA POWER COMPANY	Georgia Industrial Group/Georgia Textile Manufacturers Group	11708-U	Direct	GA	RTP Petition	3/1/2000
7232	PUBLIC SERVICE COMPANY OF COLORADO	Colorado Industrial Energy Consumers	99A-377EG	Answer	CO	Merger	12/1/1999
7258	TXU ELECTRIC COMPANY	Texas Industrial Energy Consumers	21527	Direct	TX	Securitization	11/24/1999
7246	CENTRAL POWER AND LIGHT COMPANY	Texas Industrial Energy Consumers	21528	Direct	TX	Securitization	11/24/1999
7089	VIRGINIA ELECTRIC AND POWER COMPANY	Virginia Committee for Fair Utility Rates	PUE980813	Direct	VA	Unbundled Rates	7/1/1999
7090	AMERICAN ELECTRIC POWER SERVICE CORPORATION	Old Dominion Committee for Fair Utility Rates	PUE980814	Direct	VA	Unbundled Rates	5/21/1999
7142	SHARYLAND UTILITIES, L.P.	Sharyland Utilities	20292	Rebuttal	TX	Certificate of Convenience and Necessity	4/30/1999
7060	PUBLIC SERVICE COMPANY OF COLORADO	Colorado Industrial Energy Consumers Group	98A-511E	Direct	CO	Allocation of Pollution Control Costs	3/1/1999
7039	SAVANNAH ELECTRIC AND POWER COMPANY	Various Industrial Customers	10205-U	Direct	GA	Fuel Costs	1/1/1999
6945	TAMPA ELECTRIC COMPANY	Florida Industrial Power Users Group	950379-EI	Direct	FL	Revenue Requirement	10/1/1998
6873	GEORGIA POWER COMPANY	Georgia Industrial Group	9355-U	Direct	GA	Revenue Requirement	10/1/1998
6729	VIRGINIA ELECTRIC AND POWER COMPANY	Virginia Committee for Fair Utility Rates	PUE960036,PUE960296	Direct	VA	Alternative Regulatory Plan	8/1/1998
6713	CENTRAL POWER AND LIGHT COMPANY	Texas Industrial Energy Consumers	16995	Cross-Rebuttal	TX	IRR	1/1/1998
6758	SOUTHWESTERN ELECTRIC POWER COMPANY	Texas Industrial Energy Consumers	17460	Direct	TX	Fuel Reconciliation	12/1/1997
6729	VIRGINIA ELECTRIC AND POWER COMPANY	Virginia Committee for Fair Utility Rates	PUE960036,PUE960296	Direct	VA	Alternative Regulatory Plan	12/1/1997
6713	CENTRAL POWER AND LIGHT COMPANY	Texas Industrial Energy Consumers	16995	Direct	TX	Rate Design	12/1/1997
6646	ENTERGY TEXAS	Texas Industrial Energy Consumers	16705	Rebuttal	TX	Competitive Issues	10/1/1997
6646	ENTERGY TEXAS	Texas Industrial Energy Consumers	16705	Rebuttal	TX	Competition	10/1/1997
6646	ENTERGY TEXAS	Texas Industrial Energy Consumers	473-96-2285/16705	Direct	TX	Rate Design	9/1/1997
6646	ENTERGY TEXAS	Texas Industrial Energy Consumers	16705	Direct	TX	Wholesale Sales	8/1/1997
6744	TAMPA ELECTRIC COMPANY	Florida Industrial Power Users Group	970171-EU	Direct	FL	Interruptible Rate Design	5/1/1997
6632	MISSISSIPPI POWER COMPANY	Colonial Pipeline Company	96-UN-390	Direct	MS	Interruptible Rates	2/1/1997
6558	TEXAS-NEW MEXICO POWER COMPANY	Texas Industrial Energy Consumers	15560	Direct	TX	Competition	11/11/1996
6508	TEXAS UTILITIES ELECTRIC COMPANY	Texas Industrial Energy Consumers	15195	Direct	TX	Treatment of margins	9/1/1996
6475	TEXAS UTILITIES ELECTRIC COMPANY	Texas Industrial Energy Consumers	15015	DIRECT	TX	Real Time Pricing Rates	8/8/1996
6449	CENTRAL POWER AND LIGHT COMPANY	Texas Industrial Energy Consumers	14965	Direct	TX	Quantification	7/1/1996
6449	CENTRAL POWER AND LIGHT COMPANY	Texas Industrial Energy Consumers	14965	Direct	TX	Interruptible Rates	5/1/1996
6449	CENTRAL POWER AND LIGHT COMPANY	Texas Industrial Energy Consumers	14965	Rebuttal	TX	Interruptible Rates	5/1/1996
6523	PUBLIC SERVICE COMPANY OF COLORADO	Multiple Intervenors	95A-531EG	Answer	CO	Merger	4/1/1996
6235	TEXAS UTILITIES ELECTRIC COMPANY	Texas Industrial Energy Consumers	13575	Direct	TX	Competitive Issues	4/1/1996

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PROJECT	UTILITY	ON BEHALF OF	DOCKET	TYPE	REGULATORY JURISDICTION	SUBJECT	DATE
6435	SOUTHWESTERN PUBLIC SERVICE COMMISSION	Texas Industrial Energy Consumers	14499	Direct	TX	Acquisition	11/1/1995
6391	HOUSTON LIGHTING & POWER COMPANY	Grace, W.R. & Company	13988	Rebuttal	TX	Rate Design	8/1/1995
6353	SOUTHWESTERN PUBLIC SERVICE COMPANY	Texas Industrial Energy Consumers	14174	Direct	TX	Costing of Off-System Sales	8/1/1995
6157	WEST TEXAS UTILITIES COMPANY	Texas Industrial Energy Consumers	13369	Rebuttal	TX	Cancellation Term	8/1/1995
6391	HOUSTON LIGHTING & POWER COMPANY	Grace, W.R. & Company	13988	Direct	TX	Rate Design	7/1/1995
6157	WEST TEXAS UTILITIES COMPANY	Texas Industrial Energy Consumers	13369	Direct	TX	Cancellation Term	7/1/1995
6296	GEORGIA POWER COMPANY	Georgia Industrial Group	5601-U	Rebuttal	GA	EPACT Rate-Making Standards	5/1/1995
6296	GEORGIA POWER COMPANY	Georgia Industrial Group	5601-U	Direct	GA	EPACT Rate-Making Standards	5/1/1995
6278	COMMONWEALTH OF VIRGINIA	VCFUR/ODCFUR	PUE940067	Rebuttal	VA	Integrated Resource Planning	5/1/1995
6295	GEORGIA POWER COMPANY	Georgia Industrial Group	5600-U	Supplemental	GA	Cost of Service	4/1/1995
6063	PUBLIC SERVICE COMPANY OF COLORADO	Multiple Intervenors	94I-430EG	Rebuttal	CO	Cost of Service	4/1/1995
6063	PUBLIC SERVICE COMPANY OF COLORADO	Multiple Intervenors	94I-430EG	Reply	CO	DSM Rider	4/1/1995
6295	GEORGIA POWER COMPANY	Georgia Industrial Group	5600-U	Direct	GA	Interruptible Rate Design	3/1/1995
6278	COMMONWEALTH OF VIRGINIA	VCFUR/ODCFUR	PUE940067	Direct	VA	EPACT Rate-Making Standards	3/1/1995
6125	SOUTHWESTERN PUBLIC SERVICE COMPANY	Texas Industrial Energy Consumers	13456	Direct	TX	DSM Rider	3/1/1995
6235	TEXAS UTILITIES ELECTRIC COMPANY	Texas Industrial Energy Consumers	13575 13749	Direct	TX	Cost of Service	2/1/1995
6063	PUBLIC SERVICE COMPANY OF COLORADO	Multiple Intervenors	94I-430EG	Answering	CO	Competition	2/1/1995
6061	HOUSTON LIGHTING & POWER COMPANY	Texas Industrial Energy Consumers	12065	Direct	TX	Rate Design	1/1/1995
6181	GULF STATES UTILITIES COMPANY	Texas Industrial Energy Consumers	12852	Direct	TX	Competitive Alignment Proposal	11/1/1994
6061	HOUSTON LIGHTING & POWER COMPANY	Texas Industrial Energy Consumers	12065	Direct	TX	Rate Design	11/1/1994
5929	CENTRAL POWER AND LIGHT COMPANY	Texas Industrial Energy Consumers	12820	Direct	TX	Rate Design	10/1/1994
6107	SOUTHWESTERN ELECTRIC POWER COMPANY	Texas Industrial Energy Consumers	12855	Direct	TX	Fuel Reconciliation	8/1/1994
6112	HOUSTON LIGHTING & POWER COMPANY	Texas Industrial Energy Consumers	12957	Direct	TX	Standby Rates	7/1/1994
5698	GULF POWER COMPANY	Misc. Group	931044-EI	Direct	FL	Standby Rates	7/1/1994
5698	GULF POWER COMPANY	Misc. Group	931044-EI	Rebuttal	FL	Competition	7/1/1994
6043	EL PASO ELECTRIC COMPANY	Phelps Dodge Corporation	12700	Direct	TX	Revenue Requirement	6/1/1994
6082	GEORGIA PUBLIC SERVICE COMMISSION	Georgia Industrial Group	4822-U	Direct	GA	Avoided Costs	5/1/1994
6075	GEORGIA POWER COMPANY	Georgia Industrial Group	4895-U	Direct	GA	FPC Certification Filing	4/1/1994
6025	MISSISSIPPI POWER & LIGHT COMPANY	MIEG	93-UA-0301	Comments	MS	Environmental Cost Recovery Clause	1/21/1994
5971	FLORIDA POWER & LIGHT COMPANY	Florida Industrial Power Users Group	940042-EI	Direct	FL	Section 712 Standards of 1992 EPACT	1/1/1994
*Testimony was subsequently removed from the official record by Ruling dated March 30, 2017							

APPENDIX C

Procedures for Conducting a Class Cost-of-Service Study

1 **Q WHAT IS A CLASS COST-OF-SERVICE STUDY?**

2 A. A class cost-of-service study (CCOSS) is an analysis used to determine each class's
3 responsibility for the utility's costs. Thus, it determines whether a class generates
4 sufficient revenues to recover the class's cost of service. A CCOSS separates the
5 utility's total costs into portions incurred on behalf of the various customer groups.
6 Most of a utility's costs are incurred to jointly serve many customers. For purposes
7 of rate design and revenue allocation, customers are grouped into homogeneous
8 classes according to their usage patterns and service characteristics.

9 **Q. WHAT PROCEDURES ARE USED TO CONDUCT A CLASS COST-OF-SERVICE**
10 **STUDY?**

11 A. The basic procedure for conducting a CCOSS is fairly simple. First, we identify the
12 different types of costs (*functionalization*), determine their primary causative factors
13 (*classification*), and then apportion each item of cost among the various rate classes
14 (*allocation*). Adding up the individual pieces gives the total cost for each class.

15 Identifying the utility's different levels of operation is a process referred to as
16 *functionalization*. The utility's investments and expenses are separated into
17 production, transmission, distribution, and other functions. To a large extent, this is
18 done in accordance with the Uniform System of Accounts (USOA) developed by
19 FERC.

20 Once costs have been functionalized, the next step is to identify the primary
21 causative factor (or factors). This step is referred to as *classification*. Costs are

Appendix C

1 classified as demand-related, energy-related or customer-related. Demand (or
2 capacity) related costs vary with peak demand, which is measured in kilowatts (kW).
3 This includes production, transmission, and some distribution investment and related
4 fixed O&M expenses. As explained later, peak demand determines the amount of
5 capacity needed for reliable service. Energy-related costs vary with the production of
6 energy, which is measured in kilowatt-hours (kWh). Energy-related costs include
7 fuel and variable O&M expense. Customer-related costs vary directly with the
8 number of customers, and include expenses such as meters, service drops, billing,
9 and customer service.

10 Each functionalized and classified cost must then be *allocated* to the various
11 customer classes. This is accomplished by developing allocation factors that reflect
12 the percentage of the total cost that should be paid by each class. The allocation
13 factors should reflect *cost causation*; that is, the degree to which each class caused
14 the utility to incur the cost.

15 **Q WHAT KEY PRINCIPLES ARE RECOGNIZED IN A CLASS COST-OF-SERVICE**
16 **STUDY?**

17 A. A properly conducted CCOSS recognizes two key cost-causation principles. First,
18 customers are served at different delivery voltages. This affects the amount of
19 investment the utility must make to deliver electricity to the meter. Second, since
20 cost causation is also related to how electricity is used, both the timing and rate of
21 energy consumption (*i.e.*, demand) are critical. Because electricity cannot be stored
22 for any significant time period, a utility must acquire sufficient generation resources
23 and construct the required transmission facilities to meet the maximum projected

1 demand, including a reserve margin as a contingency against forced and unforced
2 outages, severe weather, and load forecast error. Customers that use electricity
3 during the critical peak hours cause the utility to invest in generation and
4 transmission facilities.

5 **Q. WHAT FACTORS CAUSE THE PER-UNIT COSTS TO DIFFER BETWEEN**
6 **CUSTOMER CLASSES?**

7 A. Factors that affect the per-unit cost include whether a customer's usage is constant
8 or fluctuating (load factor), whether the utility must invest in transformers and
9 distribution systems to provide the electricity at lower voltage levels, and the amount
10 of electricity that a customer uses. In general, some customers are less costly to
11 serve on a per unit basis when they:

- 12 1. Operate at higher load factors;
- 13 2. Take service at higher delivery voltages; and
- 14 3. Use more electricity per customer.

15 For example, the difference in the losses incurred to deliver electricity at the
16 various delivery voltages is a reason why the per-unit energy cost to serve is not the
17 same for all customers. More losses occur to deliver electricity at distribution voltage
18 (either primary or secondary) than at transmission voltage, which is generally the
19 level at which industrial customers take service. This means that the cost per kWh is
20 lower for a transmission customer than a distribution customer. The cost to deliver a
21 kWh at primary distribution, though higher than the per-unit cost at transmission, is
22 also lower than the delivered cost at secondary distribution.

1 In addition to lower losses, transmission customers do not use the distribution
2 system. Instead, transmission customers construct and own their own distribution
3 systems. Thus, distribution system costs are not allocated to transmission level
4 customers who do not use that system. Distribution customers, by contrast, require
5 substantial investments in these lower voltage facilities to provide service.
6 Secondary distribution customers require more investment than do primary
7 distribution customers. This results in a different cost to serve each type of
8 customer.

9 Two other cost drivers are efficiency and size. These drivers are important
10 because most fixed costs are allocated on either a demand or customer basis.

11 Efficiency can be measured in terms of load factor. Load factor is the ratio of
12 average demand (*i.e.*, energy usage divided by the number of hours in the period) to
13 peak demand. A customer that operates at a high load factor is more efficient than a
14 lower load factor customer because it requires less capacity for the same amount of
15 energy. For example, assume that two customers purchase the same amount of
16 energy, but one customer has an 80% load factor and the other has a 40% load
17 factor. The 40% load factor customers would have twice the peak demand of the
18 80% load factor customers, and the utility would therefore require twice as much
19 capacity to serve the 40% load factor customer as the 80% load factor. Said
20 differently, the fixed costs to serve a high load factor customer are spread over more
21 kWh usage than for a low load factor customer.

KENTUCKY POWER COMPANY
Proposed Class Revenue Allocation
Measured on Total Revenues Including Adjustment Clauses
Twelve Months Ended February 28, 2017
(Dollar Amounts in \$000)

<u>Line</u>	<u>Customer Class</u>	<u>Total Revenues at Present Rates</u>	<u>Proposed Revenue Increase</u>		<u>Percent of System Average Increase</u>
			<u>Amount</u>	<u>Percent</u>	
		(1)	(2)	(3)	(4)
1	RS	\$216,341	\$37,237	17.2%	132%
2	SGS	18,633	1,849	9.9%	76%
3	MGS	53,485	5,883	11.0%	84%
4	LGS	51,515	5,185	10.1%	77%
5	IGS	139,031	12,858	9.2%	71%
6	PS	11,536	1,398	12.1%	93%
7	MW	195	16	8.5%	65%
8	OL	8,254	859	10.4%	80%
9	SL	1,411	110	7.8%	60%
10	Total KY. Jurisd.	<u>\$500,400</u>	<u>\$65,394</u>	13.1%	100%

Source: Exhibit DRB-2, page 1.

KENTUCKY POWER COMPANY
Proposed Class Revenue Allocation
Measured on Base Revenue Excluding
Embedded Fuel Charges
Twelve Months Ended February 28, 2017
(Dollar Amounts in \$000)

Line	Customer Class	Total Revenues at Present Rates	Fuel Cost Recoveries Included at 2.88485¢/kWh	Non-Fuel Revenues at Present Rates	Proposed Revenue Increase		Percent of System Average Increase
					Amount	Percent	
		(1)	(2)	(3)	(4)	(5)	(6)
1	RS	\$216,341	\$58,921	\$157,420	\$37,237	23.7%	121%
2	SGS	18,633	3,819	14,814	1,849	12.5%	64%
3	MGS	53,485	13,278	40,207	5,883	14.6%	75%
4	LGS	51,515	15,020	36,496	5,185	14.2%	73%
5	IGS	139,031	68,972	70,059	12,858	18.4%	94%
6	PS	11,536	3,219	8,317	1,398	16.8%	86%
7	MW	195	57	137	16	12.0%	62%
8	OL	8,254	1,242	7,012	859	12.2%	63%
9	SL	1,411	239	1,172	110	9.4%	48%
10	Total KY. Jurisd.	<u>\$500,400</u>	<u>\$164,766</u>	<u>\$335,634</u>	<u>\$65,394</u>	19.5%	100%

KENTUCKY POWER COMPANY
KLC's Proposed Class Revenue Allocation
Twelve Months Ended February 28, 2017
(Dollar Amounts in \$000)

Line	Customer Class	Non-Fuel Revenues			Percent Increase	Percent of System Average Increase
		Present Rates	KLC's Proposed	Increase		
		(1)	(2)	(3)	(4)	(5)
1	RS	\$157,420	\$199,388	\$41,968	26.7%	137%
2	SGS	14,814	15,997	1,183	8.0%	41%
3	MGS	40,207	45,377	5,170	12.9%	66%
4	LGS	36,496	41,189	4,693	12.9%	66%
5	IGS	70,059	81,115	11,056	15.8%	81%
6	PS	8,317	9,630	1,313	15.8%	81%
7	MW	137	148	11	8.0%	41%
8	OL	7,012	7,012	0	0.0%	0%
9	SL	1,172	1,172	0	0.0%	0%
10	Total KY. Jurisd.	<u>\$335,634</u>	<u>\$401,028</u>	<u>\$65,394</u>	19.5%	100%

KENTUCKY POWER COMPANY
Summary of Class Cost-of-Service Study Results
Under The Present and KLC's Proposed Class Revenue Allocations
Twelve Months Ended February 28, 2017
(Dollar Amounts in \$000)

Line	Customer Class	Rate of Return		Subsidy		Movement To Cost
		Present Rates	KLC Rates	Present Rates	KLC Rates	
		(1)	(2)	(3)	(4)	(5)
1	RS	1.08%	4.99%	-\$30,561	-\$24,303	20%
2	SGS	10.56%	12.47%	4,084	3,214	21%
3	MGS	8.27%	11.00%	8,193	7,071	14%
4	LGS	8.29%	11.10%	7,255	6,400	12%
5	IGS	5.47%	8.27%	6,101	3,995	35%
6	PS	6.17%	9.20%	974	841	14%
7	MW	11.19%	13.17%	40	33	19%
8	OL	15.05%	15.05%	3,444	2,413	30%
9	SL	15.68%	15.68%	470	337	28%
10	Total KY. Jurisd.	3.93%	7.26%	<u>\$0</u>	<u>\$0</u>	22%

Source: Exhibit DRB-2, page 2.