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21 September 2006

-VIA OVERNIGHT DELIVERY-

Blanca S Bayo
Director, Commission Clerk and Administrative Services
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

Re: Docket No. 060001-EI

Dear Ms. Bayo:

I am enclosing for filing in the above docket the original and fifteen (15) copies of the prefiled testimony and exhibits of the Federal Executive Agencies' witness Dennis W. Goins.

If there are any questions regarding this transmittal, please contact me at 850-283-6350.

Sincerely

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

Damund E. Williams, Capt, UASF

Enclosures

cc: Counsel for Parties of Record (w/encl.)

DOCUMENT NUMBER - DATE

08756 SEP 22 06

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CERTIFICATE OF SERVICE
Docket No. 060001-E1

I HEREBY CERTIFY that a true and correct copy of the foregoing prefiled testimony and exhibits of Federal Executive Agencies' witness Dennis W. Goins has been furnished by electronic Mail or U.S. Mail this 21st day of September, 2006, to the following:

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**STATE OF FLORIDA
BEFORE THE
PUBLIC SERVICE COMMISSION**

DOCKET NO. 060001-EI

**RE: FUEL AND PURCHASED POWER COST RECOVERY
CLAUSE WITH GENERATING PERFORMANCE INCENTIVE FACTOR
FLORIDA POWER & LIGHT COMPANY**

**DIRECT TESTIMONY OF
DR. DENNIS W. GOINS
ON BEHALF OF THE
FEDERAL EXECUTIVE AGENCIES**

September 22, 2006

DOCUMENT NUMBER-DATE

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**STATE OF FLORIDA
BEFORE THE
PUBLIC SERVICE COMMISSION**

RE: FUEL AND PURCHASED POWER COST RECOVERY)
CLAUSE WITH GENERATING PERFORMANCE INCENTIVE)
FACTOR - FLORIDA POWER & LIGHT COMPANY)

Docket No. 060001-EI

**DIRECT TESTIMONY OF
DR. DENNIS W. GOINS
ON BEHALF OF THE
FEDERAL EXECUTIVE AGENCIES**

INTRODUCTION AND QUALIFICATIONS

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Q. PLEASE STATE YOUR NAME, OCCUPATION, AND BUSINESS ADDRESS.

A. My name is Dennis W. Goins. I operate Potomac Management Group, an economics and management consulting firm. My business address is 5801 Westchester Street, Alexandria, Virginia 22310.

Q. PLEASE DESCRIBE YOUR EDUCATIONAL AND PROFESSIONAL BACKGROUND.

A. I received a Ph.D. degree in economics and a Master of Economics degree from North Carolina State University. I also earned a B.A. degree with honors in economics from Wake Forest University. Following graduate school I worked as a staff economist at the North Carolina Utilities Commission. During my tenure at the Commission I testified in numerous

1 cases involving electric, gas, and telephone utilities on such issues as cost
2 of service, rate design, intercorporate transactions, and load forecasting. I
3 also served as a member of the Ratemaking Task Force in the national
4 Electric Utility Rate Design Study sponsored by the Electric Power
5 Research Institute (EPRI) and the National Association of Regulatory
6 Utility Commissioners (NARUC).

7 Since leaving the Commission I have worked as an economic and
8 management consultant to firms and organizations in the private and
9 public sectors. My assignments focus primarily on pricing, market
10 structure, planning, and policy issues involving firms that operate in
11 energy markets. For example, I have conducted detailed analyses of
12 product pricing, cost of service, rate design, and interutility planning,
13 operations, and pricing; prepared analyses related to utility mergers,
14 transmission access and pricing, and the emergence of competitive
15 markets; evaluated and developed regulatory incentive mechanisms
16 applicable to utility operations; and assisted clients in analyzing and
17 negotiating interchange agreements and power and fuel supply contracts.
18 I have also assisted clients on electric power market restructuring issues in
19 Arkansas, New Jersey, New York, South Carolina, Texas, and Virginia.

20 I have participated in more than 100 proceedings before state and
21 federal agencies as an expert in cost of service, rate design, utility
22 restructuring, power market planning and operations, utility mergers,
23 utility planning and operating practices, regulatory policy, management
24 prudence, and competitive market issues. These agencies include the
25 Federal Energy Regulatory Commission (FERC), the General Accounting
26 Office (now the Government Accountability Office), the United States

1 Court of Federal Claims, the First Judicial District Court of Montana, the
2 Circuit Court of Kanawha County, West Virginia, and regulatory agencies
3 in Alabama, Arizona, Arkansas, Colorado, Florida, Georgia, Idaho,
4 Illinois, Kentucky, Louisiana, Maine, Massachusetts, Minnesota,
5 Mississippi, New Jersey, New York, North Carolina, Ohio, Oklahoma,
6 South Carolina, Texas, Utah, Vermont, Virginia, and the District of
7 Columbia. Details of my professional qualifications are presented in
8 Appendix A.

9 **Q. ON WHOSE BEHALF ARE YOU APPEARING IN THIS**
10 **PROCEEDING?**

11 **A.** I am appearing on behalf of the Federal Executive Agencies (FEA), which
12 is comprised of all Federal facilities served by Florida Power & Light
13 Company (FPL). Some of the largest FEA facilities include Patrick Air
14 Force Base, Cape Canaveral Air Station, and the Kennedy Space Center.

15 **Q. WHAT ASSIGNMENT WERE YOU GIVEN WHEN YOU WERE**
16 **RETAINED?**

17 **A.** I was asked to undertake two primary tasks:

- 18 1. Review FPL's proposed 2007 Fuel Cost Recovery (FCR) factors
19 and Capacity Cost Recovery (CCR) factors—including supporting
20 data and information. In particular, I was asked to focus on how
21 FPL develops CCR factors applicable to interruptible customers.
- 22 2. Identify any major deficiencies in FPL's proposed factors and
23 suggest recommended changes.

1 Q. WHAT INFORMATION DID YOU REVIEW IN CONDUCTING
2 YOUR EVALUATION?

3 A. I reviewed FPL's application, testimony, and exhibits. I also reviewed
4 documents and information found on web sites operated by the
5 Commission and FPL.

6 **CONCLUSIONS**

7 Q. WHAT CONCLUSIONS HAVE YOU REACHED?

8 A. On the basis of my review and evaluation, I have concluded the following:

- 9 1. In general FPL has followed past practices in developing its
10 proposed FCR and CCR factors—including factors for customers
11 served under its Commercial/Industrial Load Control (CILC) Rate.
12 Exceptions described by FPL's witnesses include a levelized bill
13 methodology proposal¹ and recovery of costs associated with the
14 Southeast Supply Header pipeline and the MoBay and BayGas
15 storage projects.
- 16 2. CILC customers buy interruptible² (nonfirm) service—that is, they
17 agree to curtail (through active load reductions) or displace
18 (through on-site generation) at least 200 kW of load during peak
19 periods when requested by FPL. In exchange for interrupting load
20 when FPL decides such interruptions are necessary, CILC
21 customers pay a discounted price for their nonfirm (that is, Load

¹ Under this proposed methodology, FPL attempts to mitigate the bill impacts of its new Generation Base Rate Adjustment (GBRA) for Turkey Point Unit 5.

² In my testimony I use *interruptible* and *curtailable* interchangeably in discussing nonfirm service.

- 1 Control) loads. This price discount reflects in part the cost of
2 production capacity that FPL avoids by not having to add or buy
3 capacity to serve interruptible load.
- 4 3. In developing CCR factors, FPL inappropriately assigned CILC
5 customers responsibility for *demand-related production costs*
6 associated with capacity purchases, even though they do not cause
7 FPL to incur these costs. Because FPL classifies more than 90
8 percent of its nonfuel purchased capacity costs as demand-related
9 costs, FPL's improper cost assignment results in grossly overstated
10 CCR factors for CILC customers.
- 11 4. FPL also classifies part of its nonfuel purchased capacity costs as
12 energy-related costs using the Commission-approved 12 CP and
13 1/13th methodology, and recovers them through CCR factors.
14 FPL's proposed CCR factors for CILC customers reflect a
15 reasonable assignment of these costs to CILC customers.
- 16 5. FCR factors for CILC customers reflect in part their assigned
17 responsibility for fuel costs associated with off-system purchases.
18 FPL's treatment of CILC customers in developing these factors
19 appears reasonable.

20

RECOMMENDATIONS

21 Q. WHAT DO YOU RECOMMEND ON THE BASIS OF THESE
22 CONCLUSIONS?

23 A. I recommend that the Commission:

1 **Q. DID FPL USE THE SAME APPROACH TO DEVELOP FCR AND**
2 **CCR FACTORS FOR INTERRUPTIBLE CUSTOMERS THAT IT**
3 **USED IN PRIOR CASES?**

4 **A.** Yes. With respect to its interruptible CILC program, FPL followed its
5 traditional approach in developing FCR and CCR factors for customers
6 served under Rate CILC-1.⁴ For example, in developing FCR factors for
7 CILC customers, FPL assigned these customers responsibility for not only
8 a share of its on-system generation fuel costs, but also a share of fuel costs
9 associated with off-system purchases. Similarly, in developing CCR
10 factors, FPL classified part of its nonfuel purchased capacity costs as
11 energy-related costs using the Commission-approved 12 CP and 1/13th
12 methodology, and assigned a share of these costs to interruptible CILC
13 customers. These costs assignments are reasonable.

14 **Q. DO YOU AGREE WITH HOW FPL ASSIGNED OTHER COSTS IN**
15 **DEVELOPING CCR FACTORS FOR CILC CUSTOMERS?**

16 **A.** No. One element of FPL's traditional approach is problematic. More
17 specifically, in developing CCR factors, FPL continued its past practice of
18 assigning CILC customers responsibility for *demand-related production*
19 *costs* associated with capacity purchases, even though CILC customers do
20 not cause FPL to incur these costs. Because FPL classifies more than 90
21 percent of its nonfuel purchased capacity costs as demand-related costs,⁵

⁴ See FPL's September 1, 2006 filing in this docket, Appendixes III and IV. FPL's proposed FCR factors using its levelized bill methodology are shown in Appendix II.

⁵ Demand-related production costs account for the bulk of FPL's nonfuel purchased capacity expense.

1 FPL's improper cost assignment results in grossly overstated CCR factors
2 for CILC customers.

3 **Q. WHY SHOULD DEMAND-RELATED PRODUCTION COSTS**
4 **ASSOCIATED WITH FPL'S CAPACITY PURCHASES NOT BE**
5 **ASSIGNED TO CILC CUSTOMERS?**

6 **A.** The simple reason is FPL does not plan to install or buy firm capacity to
7 serve interruptible load. By excluding interruptible load from its peak-
8 load capacity requirements, FPL achieves capacity-cost savings by not
9 having to build or purchase capacity to serve the interruptible load. The
10 avoided capacity includes not only capacity required to serve the
11 interruptible load, but also reserve capacity that would have been built or
12 acquired to provide reliability if interruptible customers had chosen firm
13 service. Capacity-cost savings attributable to interruptible load include
14 avoided fixed costs—for example, capital costs (including return),
15 insurance, interest, taxes, and fixed nonfuel operation and maintenance
16 (O&M) expense—and avoided variable costs—for example, fuel and
17 variable O&M expense.

18 Interruptible load enables FPL to maximize the value of its existing
19 reserve capacity and to avoid installing and/or purchasing new capacity.
20 The available supply of interruptible service depends on the relationship
21 between available capacity and firm service demands. That is, if FPL's
22 demands command all available generating capacity, the supply of
23 interruptible service falls to zero. When firm demands are significantly
24 less than available capacity, the supply of interruptible service is
25 significantly greater.

1 Q. UNDER WHAT CONDITIONS CAN FPL INTERRUPT CILC
2 CUSTOMERS?

3 A. Under Rate CILC, FPL can interrupt load when necessary to:

4 ■ Alleviate a power supply or transmission emergency condition
5 or capacity shortage.

6 ■ Keep FPL from operating its generators above their
7 continuous rated output.

8 Q. DO BASIC ECONOMIC PRINCIPLES SUPPORT EXCLUDING
9 FIXED DEMAND-RELATED PRODUCTION COSTS FROM
10 PRICES FOR INTERRUPTIBLE SERVICE?

11 A. Yes. Fundamental economic theory demonstrates that interruptible
12 customers do not cause a utility to incur demand-related production and
13 bulk transmission costs. For example, Professor James C. Bonbright, a
14 recognized pricing authority, advocated pricing interruptible service to
15 reflect no capacity-related cost of service:

16 Interruptible service has been used by both gas and electric
17 companies for peak shaving. The costs cannot be accurately
18 determined because it is a byproduct resulting from generating
19 and bulk transmission facilities built and operated for firm
20 service (see Nissel, 1983). As a result, only the customer cost
21 (e.g., customer-connected spur lines and substations) and
22 energy costs (e.g., fuel and incremental maintenance cost)
23 actually incurred and *no capacity pricing cost should be*
24 *included in pricing interruptible service.*

1 While some feel that it is an impropriety to treat interruptible
2 customers as if they were firm customers, they still opine that it
3 would be fair and reasonable to obtain a small contribution from
4 them for capacity costs. This is debatable.⁶ (Emphasis added.)

5 **Q. ARE INTERRUPTIBLE CUSTOMERS “FREE RIDERS” IF THEY**
6 **PAY NO DEMAND-RELATED PRODUCTION COSTS?**

7 **A.** No. As noted by Professor Bonbright, eliminating fixed capacity costs
8 from interruptible prices might cause some to make the fallacious but
9 politically attractive argument that interruptible customers are “free
10 riders.” However, an efficient pricing scheme requires customers to pay
11 only for costs attributable to their demands. Since a utility does not build
12 or acquire generating capacity to serve interruptible load, only firm service
13 prices should include recovery of demand-related production costs.

14 Despite Professor Bonbright’s pricing rule, most interruptible rates—
15 including FPL’s Rate CILC and associated CCR factors—recover a large
16 portion of the utility’s fixed costs of capacity built or acquired to serve
17 only firm loads. This fact alone empirically demonstrates that
18 interruptible customers are not “free riders.”

19 **Q. ARE ANY FEA CUSTOMERS SERVED UNDER RATE CILC?**

20 **A.** Yes. At least one account for each of the major FEA customers I noted
21 earlier is served at transmission voltage under Rate CILC-1T.⁷

⁶ James C. Bonbright, Albert L. Danielsen, and David R. Kamerschen, *Principles of Public Utility Rates*, Arlington, Virginia: Public Utilities Reports, Inc., 1988, page 502.

⁷ FPL closed Rate CILC-1 to new customers in 2000.

1 **Q. DO CILC CUSTOMERS PAY A LOWER PRICE FOR NONFIRM**
2 **DEMAND THAN THEY PAY FOR THEIR FIRM DEMAND?**

3 **A.** Yes. In exchange for agreeing to interrupt load when FPL decides such
4 interruptions are necessary, CILC customers pay a discounted price for
5 their nonfirm (that is, Load Control) loads.

6 **Q. DOES RATE CILC'S DISCOUNTED NONFIRM DEMAND PRICE**
7 **ALREADY COMPENSATE THEM FOR DEMAND-RELATED**
8 **PURCHASED CAPACITY COSTS THAT FPL AVOIDS?**

9 **A.** No. The implicit price discount for nonfirm demands in Rate CILC and
10 the rate's CCR factors are determined in separate venues—the first in a
11 general rate case and the second in FPL's annual fuel proceeding. Rate
12 CILC's implicit price discount reflects only FPL's embedded demand-
13 related production costs—not FPL's combined embedded production costs
14 and purchased capacity costs. However, the basic premise underlying the
15 development of the implicit CILC price discount should also apply to Rate
16 CILC's CCR factors. That is, FPL does not build or buy firm capacity to
17 serve interruptible load. CILC customers should not be charged either
18 through base rates or purchased capacity CCR factors for demand-related
19 production costs they do not cause.

20 **Q. IF FPL EXCLUDED NONFIRM DEMANDS IN CALCULATING**
21 **CCR FACTORS FOR RATE CILC, WOULD CILC CUSTOMERS**
22 **GET AN ADDITIONAL PRICE DISCOUNT TO WHICH THEY**
23 **ARE NOT ENTITLED?**

24 **A.** No. CILC customers should not be charged for costs they do not cause.

1 Q. HAS THE COMMISSION PREVIOUSLY ADDRESSED
2 WHETHER LOAD CONTROL DEMANDS SHOULD BE USED TO
3 CALCULATE CCR FACTORS FOR CILC CUSTOMERS?

4 A. Yes. In FPL's last fuel case (Docket No. 050001-EI), the Commission
5 considered whether nonfirm demands should be included in calculating
6 CCR factors for CILC customers. The Commission's final order in that
7 case said in part:⁸

8 ...If the demands of CILC customers were excluded in
9 calculating the capacity cost recovery factors, these customers
10 would receive an additional discount that we do not believe is
11 justified. This additional discount of approximately \$21.8
12 million for the 2006 projection period would then
13 inappropriately be recovered from the remaining ratepayers.
14 Accordingly, we find that it is appropriate to include the full
15 demand responsibility of the CILC customers in determining
16 the appropriate factors. This is consistent with the method that
17 has been filed by FPL and we have approved in the past. *No*
18 *evidence was presented at the hearing that supports a change*
19 *in this method. Based on the evidence in the record, the*
20 *demands of the CILC customers shall continue to be included*
21 *when calculating the appropriate capacity cost recovery*
22 *factors.* (Emphasis added.)

⁸ Order No. PSC-05-1252-FOF-EI at 20.

1 Q. DOES YOUR TESTIMONY ADDRESS CONCERNS RAISED BY
2 THE COMMISSION IN ITS FINAL ORDER?

3 A. Yes. As I stated earlier, Professor Bonbright agrees that interruptible
4 prices should exclude capacity costs. CILC customers are currently
5 charged for demand-related purchased capacity costs they do not cause
6 FPL to incur. In calculating CCR factors, CILC nonfirm demands should
7 be excluded to prevent CILC customers from being unfairly assigned
8 demand-related production costs from FPL's off-system purchases.

9 ALTERNATIVE APPROACH

10 Q. HAVE YOU DEVELOPED CCR FACTORS THAT REFLECT
11 YOUR RECOMMENDED TREATMENT OF CILC NONFIRM
12 DEMANDS?

13 A. Yes. In developing these CCR factors, I used the same basic approach as
14 FPL⁹ except that I excluded nonfirm CILC demands in calculating each
15 rate schedule's assigned share of *demand-related production costs* from
16 FPL's off-system purchases. My approach used a simple 2-step
17 calculation in which I first assigned the following costs to all classes
18 (including CILC customers):

19 ■ Fixed purchased capacity costs classified as energy-related
20 costs using the Commission-approved 12 CP and 1/13th
21 methodology. I assigned these costs on the basis of each rate
22 group's kWh use.

⁹ See FPL's September 1, 2006 filing in this docket, Appendix III at 4-5.

1 ■ Plant security costs as requested by FPL.¹⁰ I assigned these
2 costs on the basis of each rate group's coincident peak
3 demands.

4 ■ Transmission-related costs (including revenue credits)
5 associated with off-system transactions. I also assigned these
6 costs on the basis of each rate group's coincident peak
7 demands.¹¹

8 I treated all other nonfuel purchased capacity costs as demand-related
9 production costs. I then assigned these costs to all rate groups except
10 CILC customers using their coincident peak demands as allocation factors.
11 (See Exhibits DWG-1 and DWG-2.)

12 **Q. DID YOU COMPARE CCR FACTORS DEVELOPED USING**
13 **YOUR RECOMMENDED APPROACH TO THOSE DEVELOPED**
14 **UNDER FPL'S APPROACH?**

15 **A.** Yes. As shown in Exhibit No. DWG-3, the CCR factor under my
16 recommended approach for all CILC customers is \$0.31 per kW versus
17 \$2.09 per kW for CILC-1D/G customers and \$2.01 per kW for CILC-1T
18 customers under FPL's approach.

¹⁰ See FPL's witness Korel M. Dubin, direct testimony at 22-24. I take no position regarding whether these costs should be recovered through the Capacity Cost Recovery Clause.

¹¹ While Professor Bonbright asserts that bulk transmission costs should be excluded from interruptible prices, I have assigned these transmission-related costs to CILC customers.

1 Q. DOES FPL OFFER INTERRUPTIBLE RATE OPTIONS OTHER
2 THAN RATE CILC?

3 A. Yes. In addition to Rate CILC-1, FPL offers interruptible service to
4 customers under several other rate (or rider) options—for example, the CS
5 and CST rates and Rider CDR.

6 Q. ARE YOU RECOMMENDING SIMILAR CHANGES IN FPL'S
7 PROPOSED CCR FACTORS APPLICABLE TO THESE OTHER
8 NONFIRM RATE OPTIONS?

9 A. No. Unlike Rate CILC, FPL's filing does not identify relevant data (for
10 example, kWh sales and kW demands) necessary to calculate revised CCR
11 factors applicable to customers served under its CS and CST rates and
12 CDR rider. As a result, at this time I am not recommending that CCR
13 factors applicable to these options be calculated in the same manner as I
14 have recommended for Rate CILC-1.

15 Q. DOES THIS COMPLETE YOUR DIRECT TESTIMONY?

16 A. Yes.

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DOCKET NO. 060001-EI

**RE: FUEL AND PURCHASED POWER COST RECOVERY
CLAUSE WITH GENERATING PERFORMANCE INCENTIVE FACTOR
FLORIDA POWER & LIGHT COMPANY**

**EXHIBITS TO THE
DIRECT TESTIMONY OF
DR. DENNIS W. GOINS
ON BEHALF OF THE
FEDERAL EXECUTIVE AGENCIES**

September 22, 2006

FEA Calculation of CCR Energy and Demand Allocators by Rate

Rate Schedule	12CP LF@meter	Projected kWh @ meter	Projected Avg 12CP@meter	Demand Loss	Energy Loss	Projected kWh @Gen	Projected 12CP@Gen	Allocator	
								Sales_Gen	Dem_Gen
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
RS1/RST1	61.7930%	57,179,067,367	10,563,156	1.09570432	1.07456355	61,442,541,616	11,574,096	53.166316%	61.315246%
GS1/GST1	66.4130%	6,316,475,854	1,085,719	1.09570432	1.07456355	6,787,454,717	1,189,627	5.873194%	6.302201%
GSD1/*	79.1050%	24,498,272,505	3,535,309	1.09561301	1.07449290	26,323,219,869	3,873,331	22.777519%	20.519462%
OS2	106.3200%	19,483,307	2,092	1.06073265	1.04795283	20,417,587	2,219	0.017667%	0.011756%
GSLD1/*	76.7910%	11,427,338,776	1,698,755	1.09405261	1.07330852	12,265,060,069	1,858,527	10.612973%	9.845785%
GSLD2/*	89.7530%	1,942,208,130	247,026	1.08669203	1.06788421	2,074,053,395	268,441	1.794681%	1.422101%
GSLD3/*	90.7720%	241,266,419	30,342	1.03182865	1.02576275	247,482,105	31,308	0.214147%	0.165857%
ISST1D	81.2690%	0	0	1.09570432	1.07456355	0	0	0.000000%	0.000000%
ISST1T	210.3280%	0	0	1.03182865	1.02576275	0	0	0.000000%	0.000000%
SST1T	210.3280%	107,481,831	5,834	1.03182865	1.02576275	110,250,859	6,020	0.095400%	0.031890%
SST1D/*	81.2690%	11,250,053	1,580	1.07508322	1.06930736	12,029,764	1,699	0.010409%	0.008999%
CILC-D/*	92.6140%	3,576,500,862	0	1.08368374	1.06553660	3,810,892,568	0	3.297571%	0.133506%
CILC-T	96.7440%	1,633,058,243	0	1.03182865	1.02576275	1,675,130,314	0	1.449493%	0.055565%
MET	70.3410%	99,513,255	16,150	1.06073265	1.04795283	104,285,197	17,131	0.090238%	0.090753%
OL1/*	696.4440%	583,398,330	9,563	1.09570432	1.07456355	626,898,581	10,478	0.542456%	0.055510%
SL2/*	99.7940%	62,308,069	7,127	1.09570432	1.07456355	66,953,980	7,809	0.057935%	0.041370%
		107,697,623,001	17,202,653			115,566,670,621	18,840,685		

* Includes other rate schedules shown in FPL's September 1, 2006 filing, Appendix III at 4-5

Source: September 1, 2006 FPL fuel filing, Appendix III at 4-5

Note: Capacity Costs classified as energy-related costs plus Plant Security costs and Transmission Revenues are assigned to all rate schedules per FPL; no other demand-related capacity costs assigned to CILC.

FEA Proposed Capacity Cost Recovery Factors: Calculation of CCR Factor by Rate

Rate Schedule	Allocator		Energy	Demand	Total	Projected	Bill kW LF	Projected	CCR Factor	
	Sales_Gen	Dem_Gen	Cost	Cost	Capacity Cost	kWh @ meter		Bill kW meter	\$/kW	\$/kWh
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
RS1/RST1	53.166316%	61.315246%	\$22,151,400	\$306,559,187	\$328,710,587	57,179,067,367				\$0.00575
GS1/GST1	5.873194%	6.302201%	\$2,447,028	\$31,509,251	\$33,956,279	6,316,475,854				\$0.00538
GSD1/*	22.777519%	20.519462%	\$9,490,105	\$102,591,606	\$112,081,711	24,498,272,505	48.776030%	68,802,806	\$1.63	
OS2	0.017667%	0.011756%	\$7,361	\$58,775	\$66,136	19,483,307				\$0.00339
GSLD1/*	10.612973%	9.845785%	\$4,421,826	\$49,226,190	\$53,648,016	11,427,338,776	58.895800%	26,578,956	\$2.02	
GSLD2/*	1.794681%	1.422101%	\$747,742	\$7,110,112	\$7,857,854	1,942,208,130	66.759880%	3,985,266	\$1.97	
GSLD3/*	0.214147%	0.165857%	\$89,223	\$829,238	\$918,461	241,266,419	70.449100%	469,136	\$1.96	
ISST1D	0.000000%	0.000000%	\$0	\$0	\$0	0	0.000000%	0	**	
ISST1T	0.000000%	0.000000%	\$0	\$0	\$0	0	0.000000%	0	**	
SST1T	0.095400%	0.031890%	\$39,748	\$159,441	\$199,189	107,481,831	12.695010%	1,159,789	**	
SST1D/*	0.010409%	0.008999%	\$4,337	\$44,991	\$49,328	11,250,053	58.590080%	26,303	**	
CILC-D/*	3.297571%	0.133506%	\$1,373,911	\$667,493	\$2,041,405	3,576,500,862	75.318370%	6,504,809	\$0.31	
CILC-T	1.449493%	0.055565%	\$603,922	\$277,809	\$881,731	1,633,058,243	78.916150%	2,834,738	\$0.31	
MET	0.090238%	0.090753%	\$37,597	\$453,739	\$491,336	99,513,255	57.230520%	238,194	\$2.06	
OL1/*	0.542456%	0.055510%	\$228,011	\$277,533	\$503,544	583,398,330				\$0.00086
SL2/*	0.057935%	0.041370%	\$24,138	\$206,837	\$230,975	62,308,069				\$0.00371
			\$41,664,350	\$499,972,202	\$541,636,552	107,697,623,001		110,599,998		

* Includes other rate schedules shown in FPL's September 1, 2006 filing, Appendix III at 4-5
 Sources: September 1, 2006 FPL fuel filing, Appendix III at 4-5, and Exhibit DWG-1.

Capacity Cost Recovery Factors

Rate Schedule	FPL Proposed		FEA Proposed	
	\$/kW	\$/kWh	\$/kW	\$/kWh
RS1/RST1		\$0.00557		\$0.00575
GS1/GST1		\$0.00521		\$0.00538
GSD1/*	\$1.58		\$1.63	
OS2		\$0.00330		\$0.00339
GSLD1/*	\$1.96		\$2.02	
GSLD2/*	\$1.91		\$1.97	
GSLD3/*	\$1.90		\$1.96	
ISST1D	**		**	
ISST1T	**		**	
SST1T	**		**	
SST1D/*	**		**	
CILC-D/*	\$2.09		\$0.31	
CILC-T	\$2.01		\$0.31	
MET	\$2.00		\$2.06	
OL1/*		\$0.00085		\$0.00086
SL2/*		\$0.00360		\$0.00371

* Includes other rate schedules shown in FPL's September 1, 2006 filing, Appendix III at 4-5

Note: In the FEA Proposed, capacity costs associated with Plant Security costs and Transmission Revenues are assigned per FPL method. Energy-related component—but not demand-related component—of other nonfuel purchased capacity costs is allocated to CILC customers.

Docket No. 060001-EI
Witness: Dennis W. Goins
Appendix A

QUALIFICATIONS OF

DENNIS W. GOINS

DENNIS W. GOINS

PRESENT POSITION

Economic Consultant, Potomac Management Group, Alexandria, Virginia.

AREAS OF QUALIFICATION

- Competitive Market Analysis
- Costing and Pricing Energy-Related Goods and Services
- Utility Planning and Operations
- Litigation Analysis, Strategy Development, Expert Testimony

PREVIOUS POSITIONS

- Vice President, Hagler, Bailly & Company, Washington, DC.
- Principal, Resource Consulting Group, Inc., Cambridge, Massachusetts.
- Senior Associate, Resource Planning Associates, Inc., Cambridge, Massachusetts.
- Economist, North Carolina Utilities Commission, Raleigh, North Carolina.

EDUCATION

College	Major	Degree
Wake Forest University	Economics	BA
North Carolina State University	Economics	ME
North Carolina State University	Economics	PhD

RELEVANT EXPERIENCE

Dr. Goins specializes in pricing, planning, and market structure issues affecting firms that buy and sell products in electricity and natural gas markets. He has extensive experience in evaluating competitive market conditions, analyzing power and fuel requirements, prices, market operations, and transactions, developing product pricing strategies, setting rates for energy-related products and services, and negotiating power supply and natural gas contracts for private and public entities. He has participated in more than 100 cases as an expert on competitive market issues, utility restructuring, power market planning and operations, utility mergers, rate design, cost of service, and management prudence before the Federal Energy Regulatory Commission, the General Accounting

Office, the First Judicial District Court of Montana, the Circuit Court of Kanawha County, West Virginia, and regulatory commissions in Alabama, Arizona, Arkansas, Colorado, Florida, Georgia, Idaho, Illinois, Kentucky, Louisiana, Maine, Massachusetts, Minnesota, Mississippi, New Jersey, New York, North Carolina, Ohio, Oklahoma, South Carolina, Texas, Utah, Vermont, Virginia, and the District of Columbia. He has also prepared an expert report on behalf of the United States regarding pricing and contract issues in a case before the United States Court of Federal Claims.

PARTICIPATION IN REGULATORY, ADMINISTRATIVE, AND COURT PROCEEDINGS

1. Entergy Gulf States Inc., before the Public Utilities Commission of Texas, PUC Docket No. 32907 (2006), on behalf of Texas Cities, re hurricane cost recovery.
2. Entergy Gulf States Inc., before the Public Utilities Commission of Texas, PUC Docket No. 32710/ SOAH Docket No. 473-06-2307 (2006), on behalf of Texas Cities, re reconciliation of fuel and purchased power costs.
3. Florida Power & Light Company, before the Florida Public Service Commission, Docket No. 060001-EI (2006), on behalf of the U.S. Air Force (Federal Executive Agencies), re fuel and purchased power cost recovery.
4. Arizona Public Service Company, before the Arizona Corporation Commission, Docket No. E-01345A-05-0816 (2006), on behalf of the U.S. Air Force (Federal Executive Agencies), re retail cost allocation and rate design issues.
5. PacifiCorp (dba Rocky Mountain Power), before the Utah Public Service Commission, Docket No. 06-035-21 (2006), on behalf of the U.S. Air Force (Federal Executive Agencies), re rate design issues.
6. South Carolina Electric & Gas Company, before the South Carolina Public Service Commission, Docket No. 2006-2-E (2006), on behalf of CMC Steel-SC, re fuel and purchased power cost recovery.
7. Entergy Gulf States Inc., before the Public Utilities Commission of Texas, PUC Docket No. 31544/ SOAH Docket No. 473-06-0092 (2006), on behalf of Texas Cities, re transition to competition rider.
8. Idaho Power Company, before the Idaho Public Utilities Commission, Case No. IPC-E-05-28 (2006), on behalf of the U.S. Department of Energy (Federal Executive Agencies), re cost-of-service and rate design issues.
9. Alabama Power Company, before the Alabama Public Service Commission, Docket No. 18148 (2005), on behalf of SMI Steel-Alabama, re energy cost recovery.

10. Florida Power & Light Company, before the Florida Public Service Commission, Docket No. 050001-EI (2005), on behalf of the U.S. Air Force (Federal Executive Agencies), re fuel and capacity cost recovery.
11. Entergy Gulf States Inc., before the Public Utilities Commission of Texas, PUC Docket No. 31315/ SOAH Docket No. 473-05-8446 (2005), on behalf of Texas Cities, re incremental purchased capacity cost rider.
12. Florida Power & Light Company, before the Florida Public Service Commission, Docket No. 050045-EI (2005), on behalf of the U.S. Air Force (Federal Executive Agencies), re cost-of-service and interruptible rate issues.
13. Arkansas Electric Cooperative Corporation, before the Arkansas Public Service Commission, Docket No. 05-042-U (2005), on behalf of Nucor Steel and Nucor-Yamato Steel, re power plant purchase.
14. Arkansas Electric Cooperative Corporation, before the Arkansas Public Service Commission, Docket No. 04-141-U (2005), on behalf of Nucor Steel and Nucor-Yamato Steel, re cost-of-service and rate design issues.
15. Dominion North Carolina Power, before the North Carolina Utilities Commission, Docket No. E-22, Sub 412 (2005), on behalf of Nucor Steel-Hertford, re cost-of-service and interruptible rate issues.
16. Public Service Company of Colorado, before the Colorado Public Utilities Commission, Docket No. 04S-164E (2004), on behalf of the U.S. Air Force (Federal Executive Agencies), re cost-of-service and interruptible rate issues.
17. CenterPoint Energy Houston Electric, LLC, *et al.*, before the Public Utility Commission of Texas, PUC Docket No. 29526 (2004), on behalf of the Coalition of Commercial Ratepayers, re stranded cost true-up balances.
18. PacifiCorp, before the Utah Public Service Commission, Docket No. 04-035-11 (2004), on behalf of the U.S. Air Force (United States Executive Agencies), re time-of-day rate design issues.
19. Arizona Public Service Company, before the Arizona Corporation Commission, Docket No. E-01345A-03-0347 (2004), on behalf of the U.S. Air Force (Federal Executive Agencies), re retail cost allocation and rate design issues.
20. Idaho Power Company, before the Idaho Public Utilities Commission, Case No. IPC-E-03-13 (2004), on behalf of the U.S. Department of Energy (Federal Executive Agencies), re retail cost allocation and rate design issues.
21. PacifiCorp, before the Utah Public Service Commission, Docket No. 03-2035-02 (2004), on behalf of the U.S. Air Force (United States Executive Agencies), re retail cost allocation and rate design issues.

22. Dominion Virginia Power, before the Virginia State Corporation Commission, Case No. PUE-2000-00285 (2003), on behalf of Chaparral (Virginia) Inc., re recovery of fuel costs.
23. Jersey Central Power & Light Company, before the New Jersey Board of Public Utilities, BPU Docket No. ER02080506, OAL Docket No. PUC-7894-02 (2002-2003), on behalf of New Jersey Commercial Users, re retail cost allocation and rate design issues.
24. Public Service Electric and Gas Company, before the New Jersey Board of Public Utilities, BPU Docket No. ER02050303, OAL Docket No. PUC-5744-02 (2002-2003), on behalf of New Jersey Commercial Users, re retail cost allocation and rate design issues.
25. South Carolina Electric & Gas Company, before the South Carolina Public Service Commission, Docket No. 2002-223-E (2002), on behalf of SMI Steel-SC, re retail cost allocation and rate design issues.
26. Montana Power Company, before the First Judicial District Court of Montana, *Great Falls Tribune et al. v. the Montana Public Service Commission*, Cause No. CDV2001-208 (2002), on behalf of a media consortium (*Great Falls Tribune, Billings Gazette, Montana Standard, Helena Independent Record, Missoulian, Big Sky Publishing, Inc. dba Bozeman Daily Chronicle, the Montana Newspaper Association, Miles City Star, Livingston Enterprise, Yellowstone Public Radio, the Associated Press, Inc., and the Montana Broadcasters Association*), re public disclosure of allegedly proprietary contract information.
27. Louisville Gas & Electric *et al.*, before the Kentucky Public Service Commission, Administrative Case No. 387 (2001), on behalf of Gallatin Steel Company, re adequacy of generation and transmission capacity in Kentucky.
28. PacifiCorp, before the Utah Public Service Commission, Docket No. 01-035-01 (2001), on behalf of Nucor Steel, re retail cost allocation and rate design issues.
29. TXU Electric Company, before the Public Utilities Commission of Texas, PUC Docket No. 23640/ SOAH Docket No. 473-01-1922 (2001), on behalf of Nucor Steel, re fuel cost recovery.
30. FPL Group *et al.*, before the Federal Energy Regulatory Commission, Docket No. EC01-33-000 (2001), on behalf of Arkansas Electric Cooperative Corporation, Inc., re merger-related market power issues.
31. Entergy Mississippi, Inc., *et al.*, before the Mississippi Public Service Commission, Docket No. 2000-UA-925 (2001), on behalf of Birmingham Steel-Mississippi, re appropriate regulatory conditions for merger approval.

32. TXU Electric Company, before the Public Utilities Commission of Texas, PUC Docket No. 22350/ SOAH Docket No. 473-00-1015 (2000), on behalf of Nucor Steel, re unbundled cost of service and rates.
33. PacifiCorp, before the Utah Public Service Commission, Docket No. 99-035-10 (2000), on behalf of Nucor Steel, re using system benefit charges to fund demand-side resource investments.
34. Entergy Arkansas, Inc. *et al.*, before the Arkansas Public Service Commission, Docket No. 00-190-U (2000), on behalf of Nucor-Yamato Steel and Nucor Steel-Arkansas, re the development of competitive electric power markets in Arkansas.
35. Entergy Arkansas, Inc. *et al.*, before the Arkansas Public Service Commission, Docket No. 00-048-R (2000), on behalf of Nucor-Yamato Steel and Nucor Steel-Arkansas, re generic filing requirements and guidelines for market power analyses.
36. ScottishPower and PacifiCorp, before the Utah Public Service Commission, Docket No. 98-2035-04 (1999), on behalf of Nucor Steel, re merger conditions to protect the public interest.
37. Dominion Resources, Inc. and Consolidated Natural Gas Company, before the Virginia State Corporation Commission, Case No. PUA990020 (1999), on behalf of the City of Richmond, re market power and merger conditions to protect the public interest.
38. Houston Lighting & Power Company, before the Public Utility Commission of Texas, Docket No. 18465 (1998) on behalf of the Texas Commercial Customers, re excess earnings and stranded-cost recovery and mitigation.
39. PJM Interconnection, LLC, before the Federal Energy Regulatory Commission, Docket No. ER98-1384 (1998) on behalf of Wellsboro Electric Company, re pricing low-voltage distribution services.
40. DQE, Inc. and Allegheny Power System, Inc., before the Federal Energy Regulatory Commission, Docket Nos. ER97-4050-000, ER97-4051-000, and EC97-46-000 (1997) on behalf of the Borough of Chambersburg, re market power in relevant markets.
41. GPU Energy, before the New Jersey Board of Public Utilities, Docket No. EO97070458 (1997) on behalf of the New Jersey Commercial Users Group, re unbundled retail rates.
42. GPU Energy, before the New Jersey Board of Public Utilities, Docket No. EO97070459 (1997) on behalf of the New Jersey Commercial Users Group, re stranded costs.
43. Public Service Electric and Gas Company, before the New Jersey Board of Public Utilities, Docket No. EO97070461 (1997) on behalf of the New Jersey Commercial Users Group, re unbundled retail rates.

44. Public Service Electric and Gas Company, before the New Jersey Board of Public Utilities, Docket No. EO97070462 (1997) on behalf of the New Jersey Commercial Users Group, re stranded costs.
45. DQE, Inc. and Allegheny Power System, Inc., before the Federal Energy Regulatory Commission, Docket Nos. ER97-4050-000, ER97-4051-000, and EC97-46-000 (1997) on behalf of the Borough of Chambersburg, Allegheny Electric Cooperative, Inc., and Selected Municipalities, re market power in relevant markets.
46. CSW Power Marketing, Inc., before the Federal Energy Regulatory Commission, Docket No. ER97-1238-000 (1997) on behalf of the Transmission Dependent Utility Systems, re market power in relevant markets.
47. Central Hudson Gas & Electric Corporation *et al.*, before the New York Public Service Commission, Case Nos. 96-E-0891, 96-E-0897, 96-E-0898, 96-E-0900, 96-E-0909 (1997), on behalf of the Retail Council of New York, re stranded-cost recovery.
48. Central Hudson Gas & Electric Corporation, supplemental testimony, before the New York Public Service Commission, Case No. 96-E-0909 (1997) on behalf of the Retail Council of New York, re stranded-cost recovery.
49. Consolidated Edison Company of New York, Inc., supplemental testimony, before the New York Public Service Commission, Case No. 96-E-0897 (1997) on behalf of the Retail Council of New York, re stranded-cost recovery.
50. New York State Electric & Gas Corporation, supplemental testimony, before the New York Public Service Commission, Case No. 96-E-0891 (1997) on behalf of the Retail Council of New York, re stranded-cost recovery.
51. Rochester Gas and Electric Corporation, supplemental testimony, before the New York Public Service Commission, Case No. 96-E-0898 (1997) on behalf of the Retail Council of New York, re stranded-cost recovery.
52. Texas Utilities Electric Company, before the Public Utility Commission of Texas, Docket No. 15015 (1996), on behalf of Nucor Steel-Texas, re real-time electricity pricing.
53. Central Power and Light Company, before the Public Utility Commission of Texas, Docket No. 14965 (1996), on behalf of the Texas Retailers Association, re cost of service and rate design.
54. Carolina Power & Light Company, before the South Carolina Public Service Commission, Docket No. 95-1076-E (1996), on behalf of Nucor Steel-Darlington, re integrated resource planning.

55. Texas Utilities Electric Company, before the Public Utility Commission of Texas, Docket No. 13575 (1995), on behalf of Nucor Steel-Texas, re integrated resource planning, DSM options, and real-time pricing.
56. Arkansas Power & Light Company, *et al.*, Notice of Inquiry to Consider Section 111 of the Energy Policy Act of 1992, before the Arkansas Public Service Commission, Docket No. 94-342-4 (1995), Initial Comments on behalf of Nucor-Yamato Steel Company, re integrated resource planning standards.
57. Arkansas Power & Light Company, *et al.*, Notice of Inquiry to Consider Section 111 of the Energy Policy Act of 1992, before the Arkansas Public Service Commission, Docket No. 94-342-4 (1995), Reply Comments on behalf of Nucor-Yamato Steel Company, re integrated resource planning standards.
58. Arkansas Power & Light Company, *et al.*, Notice of Inquiry to Consider Section 111 of the Energy Policy Act of 1992, before the Arkansas Public Service Commission, Docket No. 94-342-4 (1995), Final Comments on behalf of Nucor-Yamato Steel Company, re integrated resource planning standards.
59. South Carolina Pipeline Corporation, before the South Carolina Public Service Commission, Docket No. 94-202-G (1995), on behalf of Nucor Steel, re integrated resource planning and rate caps.
60. Gulf States Utilities Company, before the United States Court of Federal Claims, *Gulf States Utilities Company v. the United States*, Docket No. 91-1118C (1994, 1995), on behalf of the United States, re electricity rate and contract dispute litigation.
61. American Electric Power Corporation, before the Federal Energy Regulatory Commission, Docket No. ER93-540-000 (1994), on behalf of DC Tie, Inc., re costing and pricing electricity transmission services.
62. Texas Utilities Electric Company, before the Public Utility Commission of Texas, Docket No. 13100 (1994), on behalf of Nucor Steel-Texas, re real-time electricity pricing.
63. Carolina Power & Light Company, *et al.*, Proposed Regulation Governing the Recovery of Fuel Costs by Electric Utilities, before the South Carolina Public Service Commission, Docket No. 93-238-E (1994), on behalf of Nucor Steel-Darlington, re fuel-cost recovery.
64. Southern Natural Gas Company, before the Federal Energy Regulatory Commission, Docket No. RP93-15-000 (1993-1995), on behalf of Nucor Steel-Darlington, re costing and pricing natural gas transportation services.

65. West Penn Power Company, *et al.*, v. State Tax Department of West Virginia, *et al.*, Civil Action No. 89-C-3056 (1993), before the Circuit Court of Kanawha County, West Virginia, on behalf of the West Virginia Department of Tax and Revenue, re electricity generation tax.
66. Carolina Power & Light Company, *et al.*, Proceeding Regarding Consideration of Certain Standards Pertaining to Wholesale Power Purchases Pursuant to Section 712 of the 1992 Energy Policy Act, before the South Carolina Public Service Commission, Docket No. 92-231-E (1993), on behalf of Nucor Steel-Darlington, re Section 712 regulations.
67. Mountain Fuel Supply Company, before the Public Service Commission of Utah, Docket No. 93-057-01 (1993), on behalf of Nucor Steel-Utah, re costing and pricing retail natural gas firm, interruptible, and transportation services.
68. Texas Utilities Electric Company, before the Public Utility Commission of Texas, Docket No. 11735 (1993), on behalf of the Texas Retailers Association, re retail cost-of-service and rate design.
69. Virginia Electric and Power Company, before the Virginia State Corporation Commission, Case No. PUE920041 (1993), on behalf of Philip Morris USA, re cost of service and retail rate design.
70. Carolina Power & Light Company, before the South Carolina Public Service Commission, Docket No. 92-209-E (1992), on behalf of Nucor Steel-Darlington.
71. Gulf States Utilities Company, before the Louisiana Public Service Commission, Docket No. U-17282, Rate Design (1992), on behalf of the Department of Energy, Strategic Petroleum Reserve.
72. Georgia Power Company, before the Georgia Public Service Commission, Docket Nos. 4091-U and 4146-U (1992), on behalf of Amicalola Electric Membership Corporation.
73. PacifiCorp, Inc., before the Federal Energy Regulatory Commission, Docket No. EC88-2-007 (1992), on behalf of Nucor Steel-Utah.
74. South Carolina Pipeline Corporation, before the South Carolina Public Service Commission, Docket No. 90-452-G (1991), on behalf of Nucor Steel-Darlington.
75. Carolina Power & Light Company, before the South Carolina Public Service Commission, Docket No. 91-4-E, 1991 Fall Hearing, on behalf of Nucor Steel-Darlington.
76. Sonat, Inc., and North Carolina Natural Gas Corporation, before the North Carolina Utilities Commission, Docket No. G-21, Sub 291 (1991), on behalf of Nucor Corporation, Inc.

77. Northern States Power Company, before the Minnesota Public Utilities Commission, Docket No. E002/GR-91-001 (1991), on behalf of North Star Steel-Minnesota.
78. Gulf States Utilities Company, before the Louisiana Public Service Commission, Docket No. U-17282, Phase IV-Rate Design (1991), on behalf of the Department of Energy, Strategic Petroleum Reserve.
79. Houston Lighting & Power Company, before the Public Utility Commission of Texas, Docket No. 9850 (1990), on behalf of the Department of Energy, Strategic Petroleum Reserve.
80. General Services Administration, before the United States General Accounting Office, Contract Award Protest (1990), Solicitation No. GS-00P-AC87-91, Contract No. GS-00D-89-B5D-0032, on behalf of Satilla Rural Electric Membership Corporation, re cost of service and rate design.
81. Carolina Power & Light Company, before the South Carolina Public Service Commission, Docket No. 90-4-E (1990 Fall Hearing), on behalf of Nucor Steel-Darlington, re fuel-cost recovery.
82. Gulf States Utilities Company, before the Louisiana Public Service Commission, Docket No. U-17282, Phase III-Rate Design (1990), on behalf of the Department of Energy, Strategic Petroleum Reserve, re cost of service and rate design.
83. Atlanta Gas Light Company, before the Georgia Public Service Commission, Docket No. 3923-U (1990), on behalf of Herbert G. Burris and Oglethorpe Power Corporation, re anticompetitive pricing schemes.
84. Ohio Edison Company, before the Ohio Public Utilities Commission, Case No. 89-1001-EL-AIR (1990), on behalf of North Star Steel-Ohio, re cost of service and rate design.
85. Gulf States Utilities Company, before the Louisiana Public Service Commission, Docket No. U-17282, Phase III-Cost of Service/Revenue Spread (1989), on behalf of the Department of Energy, Strategic Petroleum Reserve.
86. Northern States Power Company, before the Minnesota Public Utilities Commission, Docket No. E002/GR-89-865 (1989), on behalf of North Star Steel-Minnesota.
87. Gulf States Utilities Company, before the Louisiana Public Service Commission, Docket No. U-17282, Phase III-Rate Design (1989), on behalf of the Department of Energy, Strategic Petroleum Reserve.
88. Utah Power & Light Company, before the Utah Public Service Commission, Case No. 89-039-10 (1989), on behalf of Nucor Steel-Utah and Vulcraft, a division of Nucor Steel.

89. Soyland Power Cooperative, Inc. v. Central Illinois Public Service Company, Docket No. EL89-30-000 (1989), before the Federal Energy Regulatory Commission, on behalf of Soyland Power Cooperative, Inc., re wholesale contract pricing provisions
90. Gulf States Utilities Company, before the Public Utility Commission of Texas, Docket No. 8702 (1989), on behalf of the Department of Energy, Strategic Petroleum Reserve.
91. Houston Lighting and Power Company, before the Public Utility Commission of Texas, Docket No. 8425 (1989), on behalf of the Department of Energy, Strategic Petroleum Reserve.
92. Northern Illinois Gas Company, before the Illinois Commerce Commission, Docket No. 88-0277 (1989), on behalf of the Coalition for Fair and Equitable Transportation, re retail gas transportation rates.
93. Carolina Power & Light Company, before the South Carolina Public Service Commission, Docket No. 79-7-E, 1988 Fall Hearing, on behalf of Nucor Steel-Darlington, re fuel-cost recovery.
94. Potomac Electric Power Company, before the District of Columbia Public Service Commission, Formal Case No. 869 (1988), on behalf of Peoples Drug Stores, Inc., re cost of service and rate design.
95. Carolina Power & Light Company, before the South Carolina Public Service Commission, Docket No. 88-11-E (1988), on behalf of Nucor Steel-Darlington.
96. Northern States Power Company, before the Minnesota Public Utilities Commission, Docket No. E-002/GR-87-670 (1988), on behalf of the Metalcasters of Minnesota.
97. Ohio Edison Company, before the Ohio Public Utilities Commission, Case No. 87-689-EL-AIR (1987), on behalf of North Star Steel-Ohio.
98. Carolina Power & Light Company, before the South Carolina Public Service Commission, Docket No. 87-7-E (1987), on behalf of Nucor Steel-Darlington.
99. Gulf States Utilities Company, before the Louisiana Public Service Commission, Docket No. U-17282, Phase I (1987), on behalf of the Strategic Petroleum Reserve.
100. Gulf States Utilities Company, before the Public Utility Commission of Texas, Docket No. 7195 (1987), on behalf of the Strategic Petroleum Reserve.
101. Gulf States Utilities Company, before the Federal Energy Regulatory Commission, Docket No. ER86-558-006 (1987), on behalf of Sam Rayburn G&T Cooperative.

102. Utah Power & Light Company, before the Utah Public Service Commission, Case No. 85-035-06 (1986), on behalf of the U.S. Air Force.
103. Houston Lighting & Power Company, before the Public Utility Commission of Texas, Docket No. 6765 (1986), on behalf of the Strategic Petroleum Reserve.
104. Central Maine Power Company, before the Maine Public Utilities Commission, Docket No. 85-212 (1986), on behalf of the U.S. Air Force.
105. Gulf States Utilities Company, before the Public Utility Commission of Texas, Docket Nos. 6477 and 6525 (1985), on behalf of North Star Steel-Texas.
106. Ohio Edison Company, before the Ohio Public Utilities Commission, Docket No. 84-1359-EL-AIR (1985), on behalf of North Star Steel-Ohio.
107. Utah Power & Light Company, before the Utah Public Service Commission, Case No. 84-035-01 (1985), on behalf of the U.S. Air Force.
108. Central Vermont Public Service Corporation, before the Vermont Public Service Board, Docket No. 4782 (1984), on behalf of Central Vermont Public Service Corporation.
109. Gulf States Utilities Company, before the Louisiana Public Service Commission, Docket No. U-15641 (1983), on behalf of the Strategic Petroleum Reserve.
110. Southwestern Power Administration, before the Federal Energy Regulatory Commission, Rate Order SWPA-9 (1982), on behalf of the Department of Defense.
111. Public Service Company of Oklahoma, before the Federal Energy Regulatory Commission, Docket Nos. ER82-80-000 and ER82-389-000 (1982), on behalf of the Department of Defense.
112. Central Maine Power Company, before the Maine Public Utilities Commission, Docket No. 80-66 (1981), on behalf of the Commission Staff.
113. Bangor Hydro-Electric Company, before the Maine Public Utilities Commission, Docket No. 80-108 (1981), on behalf of the Commission Staff.
114. Oklahoma Gas & Electric, before the Oklahoma Corporation Commission, Docket No. 27275 (1981), on behalf of the Commission Staff.
115. Green Mountain Power, before the Vermont Public Service Board, Docket No. 4418 (1980), on behalf of the PSB Staff.
116. Williams Pipe Line, before the Federal Energy Regulatory Commission, Docket No. OR79-1 (1979), on behalf of Mapco, Inc.
117. Boston Edison Company, before the Massachusetts Department of Public Utilities, Docket No. 19494 (1978), on behalf of Boston Edison Company.

118. Duke Power Company, before the North Carolina Utilities Commission, Docket No. E-7, Sub 173, on behalf of the Commission Staff.
119. Duke Power Company, before the North Carolina Utilities Commission, Docket No. E-100, Sub 32, on behalf of the Commission Staff.
120. Virginia Electric & Power Company, before the North Carolina Utilities Commission, Docket No. E-22, Sub 203, on behalf of the Commission Staff.
121. Virginia Electric & Power Company, before the North Carolina Utilities Commission, Docket No. E-22, Sub 170, on behalf of the Commission Staff.
122. Southern Bell Telephone Company, before the North Carolina Utilities Commission, Docket No. P-5, Sub 48, on behalf of the Commission Staff.
123. Western Carolina Telephone Company, before the North Carolina Utilities Commission, Docket No. P-58, Sub 93, on behalf of the Commission Staff.
124. Natural Gas Ratemaking, before the North Carolina Utilities Commission, Docket No. G-100, Sub 29, on behalf of the Commission Staff.
125. General Telephone Company of the Southeast, before the North Carolina Utilities Commission, Docket No. P-19, Sub 163, on behalf of the Commission Staff.
126. Carolina Power and Light Company, before the North Carolina Utilities Commission, Docket No. E-2, Sub 264, on behalf of the Commission Staff.
127. Carolina Power and Light Company, before the North Carolina Utilities Commission, Docket No. E-2, Sub 297, on behalf of the Commission Staff.
128. Duke Power Company, *et al.*, Investigation of Peak-Load Pricing, before the North Carolina Utilities Commission, Docket No. E-100, Sub 21, on behalf of the Commission Staff.
129. Investigation of Intrastate Long Distance Rates, before the North Carolina Utilities Commission, Docket No. P-100, Sub 45, on behalf of the Commission Staff.