

Crystal Card

From: Kitty A. Turner <KAT@jpollockinc.com>
Sent: Friday, September 05, 2014 1:57 PM
To: Filings@psc.state.fl.us
Cc: 'jbeasley@ausley.com'; 'rlmcgee@southernco.com'; 'srg@beggslane.com';
'bkeating@gunster.com'; 'John.burnett@duke-energy.com';
'Christensen.patty@leg.state.fl.us'; 'Matthew.bernier@duke-energy.com';
'jbrew@bbrslaw.com'; 'schef@gbwlegal.com'; 'jlvia@gbwlegal.com'; 'george@cavros-
law.com'; 'Ken.Hoffman@fpl.com'; 'regdept@tecoenergy.com'; 'Ken.Rubin@fpl.com';
'Cheryl_Martin@fpuc.com'; 'Vicki Kaufman'; 'Vicki Gordon Kaufman'
Subject: Electronic Filing - Docket No. 140002-EI, FIPUG's Direct Testimony and Exhibits of Jeffry
Pollock
Attachments: JP-T and E Final.pdf

Electronic Filing

a. Person responsible for this electronic filing:

Kitty A. Turner, paralegal
J.Pollock, Inc.
12647 Olive Blvd, Suite 585
St. Louis, Missouri 63141
314-878-5814
kat@jpollockinc.com

b. Docket No. 140002-EI

In Re: Energy Conservation Cost Recovery Clause

c. The document is being filed on behalf of Florida Industrial Power Users Group

d. There are a total of thirty-eight (38) pages

e. The document attached for electronic filing is: Direct Testimony and Exhibits of Jeffry Pollock

Kindest Regards,

Kitty Turner, paralegal
J.Pollock, Incorporated
12647 Olive Blvd Suite 585
St. Louis, Mo. 63141

kat@jpollockinc.com

Web Site: www.jpollockinc.com

Phone: 314-878-5814

Fax: 314-878-7339

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

**In re: Energy conservation cost recovery
clause.**

**DOCKET NO. 140002-EI
Filed: September 5, 2014**

**DIRECT TESTIMONY AND EXHIBITS OF
JEFFRY POLLOCK**

**ON BEHALF OF
THE FLORIDA INDUSTRIAL POWER USERS GROUP**



**Jon C. Moyle, Jr.
Moyle Law Firm, P.A.
The Perkins House
118 N. Gadsden St.
Tallahassee, Florida 32301
Telephone: 850.681.3828
Facsimile: 850.681.8788**

TABLE OF CONTENTS

LIST OF ACRONYMS..... 3

DIRECT TESTIMONY OF JEFFRY POLLOCK..... 4

 Policy Reasons for an Opt-Out Provision 5

 Opt-Out Terms and Conditions..... 12

APPENDIX A 17

APPENDIX B 19

EXHIBIT JP-1..... 32

EXHIBIT JP-2..... 33

AFFIDAVIT OF JEFFRY POLLOCK..... 36

CERTIFICATE OF SERVICE 37

LIST OF ACRONYMS

Term	Definition
DEF	Duke Energy Florida
ECCR	Energy Conservation Cost Recovery
FIPUG	Florida Industrial Power Users Group
FPL	Florida Power & Light Company
Gulf	Gulf Power Company
MW	Megawatt
TECO	Tampa Electric Company

DIRECT TESTIMONY OF JEFFRY POLLOCK

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 Masters in
7 Business Administration from Washington University. Since graduation in 1975, I
8 have been engaged in a variety of consulting assignments, including energy
9 procurement and regulatory matters in both the United States and several
10 Canadian provinces. My qualifications are documented in **Appendix A**. A partial
11 list of my appearances is provided in **Appendix B** to this testimony.

12 **Q ON WHOSE BEHALF ARE YOU TESTIFYING IN THIS PROCEEDING?**

13 A I am testifying on behalf of the Florida Industrial Power Users Group (FIPUG).
14 FIPUG members take power from various utilities throughout the state, including
15 Florida Power & Light Company (FPL), Duke Energy Florida (DEF), Gulf Power
16 Company (Gulf) and Tampa Electric Company (TECO). They require a reliable
17 affordably-priced supply of electricity to power their operations. Therefore,
18 FIPUG members have a direct and significant interest in the outcome of this
19 proceeding.

20 **Q WHAT IS THE PURPOSE OF YOUR TESTIMONY?**

21 A I will discuss the policy reasons and logistics for implementing a provision in the
22 Energy Conservation Cost Recovery (ECCR) clauses that would allow certain

1 customers that have implemented (or plan to implement) energy efficiency
2 measures to be exempt from paying for energy efficiency services the utilities
3 provide. This practice is often referred to as an “opt-out” provision. As discussed
4 later, an opt-out provision is not only more equitable, it is also more consistent
5 with similar practices implemented in the majority of states around the country. I
6 will also describe some of the terms, conditions and procedures for implementing
7 an opt-out provision in Florida.

8 **Q ARE YOU SPONSORING ANY EXHIBITS WITH YOUR TESTIMONY?**

9 A Yes. I am sponsoring **Exhibits JP-1** and **JP-2**. These exhibits were prepared by
10 me or under my supervision and direction.

11 **Policy Reasons for an Opt-Out Provision**

12 **Q WHAT IS AN OPT-OUT PROVISION?**

13 A An opt-out provision allows certain qualifying customers a choice between paying
14 for and participating in utility-funded energy efficiency measures or self-funding
15 their own cost-effective energy efficiency improvements. A customer that opts
16 out has either implemented (or committed to fund and implement) its own energy
17 efficiency measures or has determined as a result of an energy audit or analysis
18 that there are no cost-effective measures for the customer. Further, a self-
19 funding customer will not be eligible to participate in any utility-sponsored energy
20 efficiency programs. For this reason, an opt-out customer should not be charged
21 for any utility-sponsored energy efficiency programs. In addition, to the extent
22 that an opt-out customer’s power and energy savings are measured and verified,
23 these self-funded measures should be counted toward achieving the utility’s
24 conservation goals.

1 **Q HOW IS AN OPT-OUT PROVISION DIFFERENT THAN THE WAY THAT**
2 **ENERGY EFFICIENCY IS CURRENTLY FUNDED IN FLORIDA?**

3 A The ECCR applies to all customers regardless of whether or not they are eligible
4 to participate in utility-sponsored energy efficiency programs. In other words, the
5 current ECCR effectively “socializes” energy efficiency costs. A customer that
6 has used its own funds to invest in energy efficiency is still obligated to pay the
7 ECCR for energy efficiency measures that are provided for other customers. The
8 available energy efficiency programs for large industrial customers are meager,
9 and some utilities offer no energy efficiency programs for large energy-intensive
10 customers, but charge them by applying the ECCR factor to their bills regardless.

11 **Q IS REQUIRING ALL CUSTOMERS TO PAY UTILITY-FUNDED ENERGY**
12 **EFFICIENCY COSTS AN APPROPRIATE PUBLIC POLICY?**

13 A No. Socializing utility-funded energy efficiency programs in electricity rates is
14 unfair, counter-productive and out of step with the policies adopted in the majority
15 of states.

16 **Q WHY IS SOCIALIZING UTILITY-FUNDED ENERGY EFFICIENCY PROGRAMS**
17 **FUNDAMENTALLY UNFAIR?**

18 A The current policy charges all customers for utility-sponsored energy efficiency
19 programs. However, as discussed later, large energy-intensive customers
20 already have strong incentives to invest in their own energy efficiency measures.
21 Requiring energy-efficient customers to also pay for utility-sponsored energy
22 efficiency programs forces them to subsidize their competitors who have not had
23 the foresight to invest in energy efficiency.

1 Further, socialization is not consistent with the character of energy
2 efficiency programs. A utility that provides an energy efficiency program is
3 providing a service to its customers. Fairness demands that a customer should
4 pay for the services that it receives. Thus, if a customer receives energy
5 efficiency services from a utility, it is appropriate that the customer be required to
6 pay for the service. However, if a customer does not receive energy efficiency
7 services from the utility because that customer has already self-funded energy
8 efficiency improvements, it should not have to pay for services that the utility
9 provides to other customers.

10 **Q IS THE CURRENT POLICY COUNTER-PRODUCTIVE?**

11 A Yes, in certain respects. Socializing utility-funded energy efficiency costs is
12 counter-productive because it imposes unnecessary costs on large energy-
13 intensive customers, including multi-state and multi-national businesses and
14 manufacturers in commodity-based industries. Further, as previously stated, it
15 requires more energy efficient customers to subsidize their competitors who have
16 not made such investments. Imposing unnecessary costs and subsidizing
17 competitors is not conducive to the long-term economic survival of energy-
18 intensive customers nor job creation and economic development in Florida.

19 **Q IS IT APPROPRIATE TO SOCIALIZE ALL OF THE COSTS COLLECTED IN**
20 **THE ECCR BECAUSE ALL CUSTOMERS BENEFIT FROM THESE**
21 **INVESTMENTS?**

22 A No. The ECCR recovers the costs of various load management programs as
23 well as energy efficiency programs. In Florida, load management programs
24 include non-firm (*i.e.*, curtailable and interruptible) service options, standby

1 generation and various load control measures. These options provide a planning
2 and operational tool that allows utilities to reduce the generation and
3 transmission investments that a utility must otherwise make to serve its
4 customers. Thus, load management programs benefit all customers.

5 Energy efficiency can also provide benefits, but it is fundamentally
6 different because, unlike generation, delivery and load management, energy
7 efficiency is not a natural monopoly. There are numerous vendors in the
8 marketplace providing such services. Thus, large energy users are just as (or
9 more) capable of providing their own energy efficiency measures as the utilities.
10 Further, self-funded energy efficiency measures provide benefits to the utility's
11 customers. Yet, unlike the utility, the customers who fund their own energy
12 efficiency are penalized because they cannot recover their costs from the utility's
13 other customers and the savings are not counted toward achieving the utility's
14 conservation goals. This is precisely why the current policy is both unfair and
15 counter-productive.

16 **Q WHAT TYPES OF CUSTOMERS ARE MOST LIKELY TO SELF-FUND**
17 **ENERGY EFFICIENCY MEASURES?**

18 A Large energy-intensive customers operating in commodity-based industries (e.g.
19 metals, fertilizer, pulp and paper, air separators) and/or customers with multiple
20 facilities in a utility's service territory are more likely to self-direct their energy
21 efficiency measures than other types of customers.

22 **Q WHY IS THAT THE CASE?**

23 A Electricity is a significant operating cost. These customers face strong domestic
24 and global competition, and they must do everything possible to minimize costs

1 in order to remain competitive. Thus, in order to remain competitive, an energy-
2 intensive customer must examine every aspect of its manufacturing process and
3 the supporting infrastructure to identify and implement cost-effective measures
4 that will increase operating efficiency and lower production costs. Lowering
5 energy costs by installing more energy-efficient equipment will help to
6 accomplish this objective and allow the customer to remain competitive.

7 **Q ARE UTILITIES IN THE BEST POSITION TO OFFER ENERGY EFFICIENCY**
8 **FOR LARGE ENERGY-INTENSIVE CUSTOMERS?**

9 A No. Energy efficiency programs for large energy-intensive customers necessarily
10 require an in-depth understanding of the manufacturing process. In general,
11 utilities do not have the knowledge or the experience to understand the complex
12 interactions that occur behind the meter of a large energy-intensive customer. In
13 these instances, the customer itself is better aware of its needs than the utility.
14 Thus, sophisticated energy consumers are better able to invest in cost-effective
15 energy efficiency measures that meet their specific needs.

16 For example, Georgia Power serves a significant amount of industrial
17 load including many large energy intensive processes. Yet, it has not invested in
18 industrial energy efficiency programs despite investing in similar programs for
19 residential and commercial customers. The reason is that Industrial energy
20 efficiency programs are neither cost-effective nor needed.

21 **Q WOULD AN OPT-OUT PROVISION MEAN THAT ELIGIBLE CUSTOMERS NO**
22 **LONGER PAY THEIR FAIR SHARE OF ENERGY EFFICIENCY COSTS?**

23 A No. The proposal that I suggest the Commission consider adopting
24 contemplates that a customer could not opt out of utility-sponsored energy

1 efficiency programs unless the customer has evaluated and/or invested in cost-
2 effective energy-efficiency measures. Such measures benefit all customers,
3 including customers who have not elected to invest in energy efficiency or are
4 participating in utility-sponsored energy efficiency programs. It also means that
5 an opt-out customer is not causing a utility to incur energy efficiency costs.
6 Further, if the power and energy savings of an opt-out customer can also be
7 counted by the utility toward meeting its conservation goals, the utility can reduce
8 its expenditures. In other words, appropriately, there would be no costs to shift.

9 An opt-out provision is analogous to the way in which transmission
10 service is treated in class cost-of-service studies and rate design. A customer
11 that takes transmission service has invested in the required distribution facilities.
12 The utility does not incur distribution costs and further does not allocate or
13 charge a transmission customer for the facilities that the customer has provided.
14 In other words, the customer has already paid its fair share of distribution costs.

15 Likewise, an opt-out customer that invests in its own energy efficiency
16 measures is paying its fair share of energy efficiency costs.

17 **Q WOULD FLORIDA BE UNIQUE IN IMPLEMENTING AN OPT-OUT PROVISION**
18 **IN THE ENERGY CONSERVATION COST RECOVERY CLAUSE?**

19 **A** No. We have conducted a survey of practices across the country. Specifically,
20 we examined the policies applicable to funding utility-sponsored energy efficiency
21 programs by large industrial customers to determine what policies are in place
22 today. The results of our survey are presented in **Exhibit JP-1**.

23 Each state is color coded to reflect the specific policy that applies to cost-
24 recovery from industrial customers. These specific policies include:

- 1 • **Self-Direction (orange):** a policy that requires customers to
2 demonstrate to a third party that their self-funded energy
3 efficiency investments are appropriate and provide
4 measurable savings in return for offsetting all or a portion of
5 the applicable conservation cost recovery charge;
- 6 • **Opt-Out (yellow):** a policy that allows customers meeting
7 certain criteria to opt-out of participating in and paying for
8 utility-funded energy efficiency programs;
- 9 • **Exemption (green):** a statute or policy that exempts industrial
10 customers from participating in utility-funded energy efficiency
11 programs and/or relieves the utility of the obligation to provide
12 energy efficiency to industrial customers;
- 13 • **Direct-Assignment (gray):** a policy that assigns energy
14 efficiency costs to the customer classes eligible to participate
15 in the specific energy efficiency programs;
- 16 • **Various Policies (multiple colors):** States employing multiple
17 policies applicable under different circumstances (*e.g.*, Texas
18 has an exemption for customers taking transmission service
19 and an opt-out for manufacturers taking distribution service).
- 20 • **Not At Issue (blue):** the utility does not fund energy efficiency
21 measures.

22 The remaining states that are not color-coded require all customers to fund utility
23 sponsored energy efficiency programs (*e.g.*, Florida).

24 **Q WHAT DO THE RESULTS OF YOUR SURVEY DEMONSTRATE?**

25 **A** The survey reveals that the majority of the states have an active policy that
26 exempts in whole, or in part, industrial customers from paying utility-funded
27 energy efficiency programs.

28 How the states implement this policy differs. Certain industrial customers
29 are exempt in five states (Maine, Minnesota, Oregon, Texas and Virginia). Two
30 of these states (Texas and Virginia) also allow non-exempt industrial customers
31 to opt-out, while two other states (Minnesota and Oregon) also allow self-
32 direction. Other opt-out states include Arkansas, Indiana, Louisiana, Missouri,
33 North Carolina, Oklahoma, South Carolina, and West Virginia. Self-direction is

1 allowed in 13 states, and in return industrial customers pay little or nothing for the
2 utility-sponsored energy efficiency programs. Finally, four states (Georgia,
3 Kentucky, Pennsylvania, and Texas) directly assign energy efficiency costs only
4 for energy efficiency programs applicable to specific customer classes.

5 Florida's approach that socializes utility sponsored energy efficiency
6 programs through the ECCR is out of step with the majority of the states.

7 **Opt-Out Terms and Conditions**

8 **Q SHOULD THE COMMISSION IMPLEMENT AN OPT-OUT PROVISION IN THE**
9 **UTILITY'S ENERGY CONSERVATION COST RECOVERY CLAUSE?**

10 A Yes. As previously explained, an opt-out provision makes economic and policy
11 sense. Further, implementation of an opt-out provision is timely as large energy-
12 intensive customers continue to face strong domestic and global competition.
13 Thus, they are highly motivated to minimize electricity costs, including making
14 investments in energy efficiency equipment when it is cost-effective to do so. By
15 eliminating the current subsidy, these customers can remain competitive and
16 preserve the jobs and other economic contributions they provide for the benefit of
17 state and local economies. Finally, a customer who has opted out of utility-
18 sponsored energy efficiency (by investing in its own efficiency measures) has
19 paid its fair share of energy efficiency costs.

20 **Q WOULD AN OPT-OUT PROVISION APPLY TO ALL ENERGY EFFICIENCY**
21 **PROGRAMS THAT ARE CURRENTLY FUNDED THROUGH THE ENERGY**
22 **CONSERVATION COST RECOVERY CLAUSE?**

23 A No. As previously mentioned, the ECCR includes funding for both load
24 management and energy efficiency programs. Load management programs

1 include various types of non-firm electricity service (e.g., interruptible and
2 curtailable rates), standby generation, and various load control programs (e.g.,
3 water heating controls). These programs are designed primarily for peak savings
4 and provide reserve capacity during outages of utility-owned power plants and
5 transmission lines. Thus, they provide the reserve capacity that the utility
6 occasionally needs to maintain nearly continuous service to its firm customers.

7 **Q ARE YOU RECOMMENDING ANY CHANGE IN HOW LOAD MANAGEMENT**
8 **PROGRAMS ARE CURRENTLY STRUCTURED OR PAID FOR BY**
9 **CUSTOMERS?**

10 A. No. As explained above, load management programs are entirely different from
11 energy efficiency programs as they provide reserve capacity for ratepayers.

12 **Q WHICH CUSTOMERS SHOULD BE ELIGIBLE FOR THE OPT-OUT**
13 **PROVISION?**

14 A An opt-out provision should be limited to non-residential customers. Because the
15 utility will be required to administer this provision in accordance with its
16 Commission-approved ECCR, the specific eligibility criteria should strike an
17 appropriate balance between fairness and the administrative effort. For this
18 reason, I recommend that eligibility be limited to loads of *at least* 1 megawatt
19 (MW) either at a single delivery point or through aggregation, provided that each
20 of the aggregated facilities are located in the utility's service area and are under
21 common ownership and operation.

22 **Q SHOULD ELIGIBLE CUSTOMERS AUTOMATICALLY BE ALLOWED TO OPT-**
23 **OUT OF UTILITY-FUNDED ENERGY EFFICIENCY PROGRAMS?**

24 A No. In addition to meeting the load criterion, each customer that elects to opt-out

1 of the ECCR should also be required to provide a letter to the utility. This letter
2 would be signed by an officer of the customer, and it must state that the
3 customer has invested (or intends to invest) in energy efficiency or has
4 conducted an energy audit or analysis determining that there are no cost-
5 effective energy efficiency measures. An example of such an opt-out letter is
6 provided in **Exhibit JP-2**.

7 **Q PLEASE EXPLAIN EXHIBIT JP-2.**

8 **A Exhibit JP-2** is the form letter used by Duke Energy in South Carolina and is
9 provided for illustrative purposes only.

10 Duke Energy allows customers a choice of either opting-in or opting-out
11 of energy efficiency and/or demand side management programs for each listed
12 account. As previously stated, I am not recommending any change in how load
13 management programs are funded. Thus, the form to be adopted in this
14 proceeding would not provide for an opt-in or opt-out of load management
15 programs as indicated in **Exhibit JP-2**.

16 Particularly noteworthy, however, is that customers must agree to the
17 following attestation:

18 By making this election, we are notifying the Company that we
19 have implemented an energy management system or have per-
20 formed or had performed an energy audit or analysis within the
21 three year period preceding the opt out request, and have
22 implemented or have plans for implementing the cost-effective
23 energy efficiency measures recommended in that audit or
24 analysis.

25 This attestation should be incorporated in the opt-out form approved by this
26 Commission.

1 **Q HOW CAN THE UTILITY ENSURE THAT A CUSTOMER REQUESTING AN**
2 **OPT-OUT HAS INVESTED IN ENERGY EFFICIENCY MEASURES?**

3 A In addition to attesting that the customer has determined (as a result of an audit
4 or analysis) that there are no cost-effective energy efficiency measures or has
5 invested in energy efficiency measures, the letter should include a certification of
6 the verifiable power and energy savings. The certification should be signed by a
7 licensed professional engineer or certified energy manager.

8 **Q WILL THIS APPROACH RESULT IN FLORIDA RECOGNIZING LESS**
9 **ENERGY EFFICIENCY SAVINGS?**

10 A No. To the contrary, this approach should increase recognized energy efficiency
11 savings because it establishes the means to measure and capture energy
12 efficiency savings that are occurring, but are not being considered or counted.

13 **Q FOR WHAT PERIOD SHOULD AN OPT-OUT REQUEST APPLY?**

14 A To minimize administrative costs, I recommend that an opt-out letter have a term
15 of not less than three years. At the end of the three-year term, a customer must
16 submit another letter signed by an officer of the company attesting that the
17 customer has determined that:

- 18 • there are no new cost-effective energy efficiency measures; or
- 19 • the customer has invested in new energy efficiency measures;
20 and/or
- 21 • prior energy efficiency investments continue to be used and
22 useful.

23 If any new investments were made subsequent to a prior opt-out letter, the
24 customer should attach a certification (by a licensed professional engineer or
25 certified energy manager) of the verifiable power and energy savings resulting
26 from the new measures.

1 Q DOES THIS CONCLUDE YOUR TESTIMONY?

2 A Yes.

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 Masters in
8 Business Administration from Washington University. I have also completed a
9 Utility Finance and Accounting course.

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

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

1 competitive and regulated markets, developing and issuing requests for
2 proposals (RFPs), evaluating RFP responses and contract negotiation. I was
3 also responsible for developing and 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
6 and the state regulatory commissions of Alabama, Arizona, Colorado, Delaware,
7 Florida, Georgia, Illinois, Indiana, Iowa, Kansas, Louisiana, Minnesota,
8 Mississippi, Missouri, Montana, New Jersey, New Mexico, Ohio, Pennsylvania,
9 Texas, Virginia, Washington, and Wyoming. I have also appeared before the
10 City of Austin Electric Utility Commission, the Board of Public Utilities of Kansas
11 City, Kansas, the Bonneville Power Administration, Travis County (Texas) District
12 Court, and the U.S. Federal District Court. A partial list of my appearances is
13 provided in **Appendix B**.

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
18 energy consumers. J.Pollock is a registered Class I aggregator in the State of
19 Texas.

APPENDIX B
Testimony Filed in Regulatory Proceedings
by Jeffry Pollock

PROJECT	UTILITY	ON BEHALF OF	DOCKET	TYPE	REGULATORY JURISDICTION	SUBJECT	DATE
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
140105	SOUTHWESTERN PUBLIC SERVICE COMPANY	Texas Industrial Energy Consumers	42042	Direct	TX	Transmission Cost Recovery Factor	4/24/2014
130901	ENERGY TEXAS, INC.	Texas Industrial Energy Consumers	41791	Cross	TX	Class Cost-of-Service Study and Rate Design	1/31/2014
130901	ENERGY 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	ENERGY 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
130501	MIDAMERICAN ENERGY COMPANY	Deere & Company	RPU-2013-0004	Surrebuttal	IA	Class Cost-of-Service Study; Class Revenue Allocation; Depreciation Surplus	11/4/2013
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
131005	DUQUESNE LIGHT COMPANY	Duquesne Industrial Intervenors	R-2013-2372129	Direct	PA	Class Cost-of-Service, Class Revenue Allocations	11/1/2013

APPENDIX B
Testimony Filed in Regulatory Proceedings
by Jeffrey Pollock

PROJECT	UTILITY	ON BEHALF OF	DOCKET	TYPE	REGULATORY JURISDICTION	SUBJECT	DATE
130906	PUBLIC SERVICE ENERGY AND GAS	New Jersey Large Energy Users Coalition	EO13020155 and GO13020156	Direct	NJ	Energy Strong	10/28/2013
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
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
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
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

APPENDIX B
Testimony Filed in Regulatory Proceedings
by Jeffrey Pollock

PROJECT	UTILITY	ON BEHALF OF	DOCKET	TYPE	REGULATORY JURISDICTION	SUBJECT	DATE
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	ENERGY 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	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	ENERGY TEXAS, INC.	Texas Industrial Energy Consumers	38951	Second Supplemental Rebuttal	TX	Competitive Generation Service Tariff	2/1/2013
91203	ENERGY 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
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	ENERGY TEXAS, INC.	Texas Industrial Energy Consumers	39896	Cross	TX	Class Cost-of-Service Study, Revenue Allocation, and Rate Design	4/13/2012

APPENDIX B
Testimony Filed in Regulatory Proceedings
by Jeffrey Pollock

PROJECT	UTILITY	ON BEHALF OF	DOCKET	TYPE	REGULATORY JURISDICTION	SUBJECT	DATE
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
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

APPENDIX B
Testimony Filed in Regulatory Proceedings
by Jeffry Pollock

PROJECT	UTILITY	ON BEHALF OF	DOCKET	TYPE	REGULATORY JURISDICTION	SUBJECT	DATE
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	07/14/2010
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
80601	SOUTHWESTERN PUBLIC SERVICE COMPANY	Texas Industrial Energy Consumers	37135	Direct	TX	Transmission cost recovery factor	10/22/2009
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

APPENDIX B
Testimony Filed in Regulatory Proceedings
by Jeffrey Pollock

PROJECT	UTILITY	ON BEHALF OF	DOCKET	TYPE	REGULATORY JURISDICTION	SUBJECT	DATE
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	ENERGY 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	ENERGY 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
80805	TEXAS-NEW MEXICO POWER COMPANY	Texas Industrial Energy Consumers	36025	Direct	TX	Cost allocation, revenue allocation, rate design	5/27/2009
81201	NORTHERN STATES POWER COMPANY	Xcel Large Industrials	08-1065	Surrebuttal	MN	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	ENERGY 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	ENERGY 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	ENERGY 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
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

APPENDIX B
Testimony Filed in Regulatory Proceedings
by Jeffrey Pollock

PROJECT	UTILITY	ON BEHALF OF	DOCKET	TYPE	REGULATORY JURISDICTION	SUBJECT	DATE
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
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	ENERGY TEXAS, INC.	Texas Industrial Energy Consumers	35269	Direct	TX	Allocation of rough production costs equalization payments	7/9/2008
70703	ENERGY 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 Direct	TX	Certificate of Convenience and Necessity	5/8/2008
70703	ENERGY GULF STATES UTILITES, TEXAS	Texas Industrial Energy Consumers	34800	Cross-Rebuttal	TX	Cost Allocation and Rate Design and Competitive Generation Service	4/18/2008
70703	ENERGY GULF STATES UTILITES, TEXAS	Texas Industrial Energy Consumers	34800	Direct	TX	Eligible Fuel Expense	4/11/2008
70703	ENERGY GULF STATES UTILITES, TEXAS	Texas Industrial Energy Consumers	34800	Direct	TX	Competitive Generation Service Tariff	4/11/2008
70703	ENERGY GULF STATES UTILITES, TEXAS	Texas Industrial Energy Consumers	34800	Direct	TX	Revenue Requirements	4/11/2008
70703	ENERGY 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
41229	TEXAS-NEW MEXICO POWER COMPANY	Texas Industrial Energy Consumers	35038	Rebuttal	TX	Over \$5 Billion Compliance Filing	4/14/2008
60303	GEORGIA POWER COMPANY	Georgia Industrial Group/Georgia Traditional Manufacturers Group	26794	Direct	GA	Fuel Cost Recovery	4/15/2008
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	3/20/2008
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

APPENDIX B
Testimony Filed in Regulatory Proceedings
by Jeffrey Pollock

PROJECT	UTILITY	ON BEHALF OF	DOCKET	TYPE	REGULATORY JURISDICTION	SUBJECT	DATE
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
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
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	Rebuttal Remand	TX	Interest rate on stranded cost reconciliation	6/15/2007
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 UTILITIES 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

APPENDIX B
Testimony Filed in Regulatory Proceedings
by Jeffry Pollock

PROJECT	UTILITY	ON BEHALF OF	DOCKET	TYPE	REGULATORY JURISDICTION	SUBJECT	DATE
60503	SOUTHWESTERN PUBLIC SERVICE COMPANY	Texas Industrial Energy Consumers	32766	Direct	TX	Fuel Reconciliation	12/15/2006
50701	ENERGY GULF STATES UTILITIES TEXAS	Texas Industrial Energy Consumers	32907	Cross Rebuttal	TX	Hurricane Rita reconstruction costs	10/12/06
50701	ENERGY GULF STATES UTILITIES TEXAS	Texas Industrial Energy Consumers	32907	Direct	TX	Hurricane Rita reconstruction costs	10/09/06
60601	TEXAS PUC STAFF	Texas Industrial Energy Consumers	32795	Cross Rebuttal	TX	Stranded Cost Reallocation	09/07/06
60101	COLQUITT EMC	ERCO Worldwide	23549-U	Direct	GA	Service Territory Transfer	08/10/06
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 SWEPCO	8/23/2006
50503	AEP TEXAS CENTRAL COMPANY	Texas Industrial Energy Consumers	32758	Direct	TX	Rider CTC design and cost recovery	08/24/06
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
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	ER05-168-001	Direct	NM	Fuel Reconciliation	3/6/2006
50701	ENERGY GULF STATES UTILITIES TEXAS	Texas Industrial Energy Consumers	31544	Cross-Rebuttal	TX	Transition to Competition Costs	01/13/06
50701	ENERGY 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	ENERGY GULF STATES UTILITIES TEXAS	Texas Industrial Energy Consumers	31315	Cross-Rebuttal	TX	Recovery of Purchased Power Capacity Costs	10/4/2005
50701	ENERGY 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

APPENDIX B
Testimony Filed in Regulatory Proceedings
by Jeffry Pollock

PROJECT	UTILITY	ON BEHALF OF	DOCKET	TYPE	REGULATORY JURISDICTION	SUBJECT	DATE
50705	SOUTHWESTERN PUBLIC SERVICE COMPANY	Occidental Periman Ltd. Occidental Power Marketing	EL05-19-00; ER05-168-00	Direct	FERC	Fuel Cost adjustment clause (FCAC)	8/19/2006
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
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

APPENDIX B
Testimony Filed in Regulatory Proceedings
by Jeffrey Pollock

PROJECT	UTILITY	ON BEHALF OF	DOCKET	TYPE	REGULATORY JURISDICTION	SUBJECT	DATE
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
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

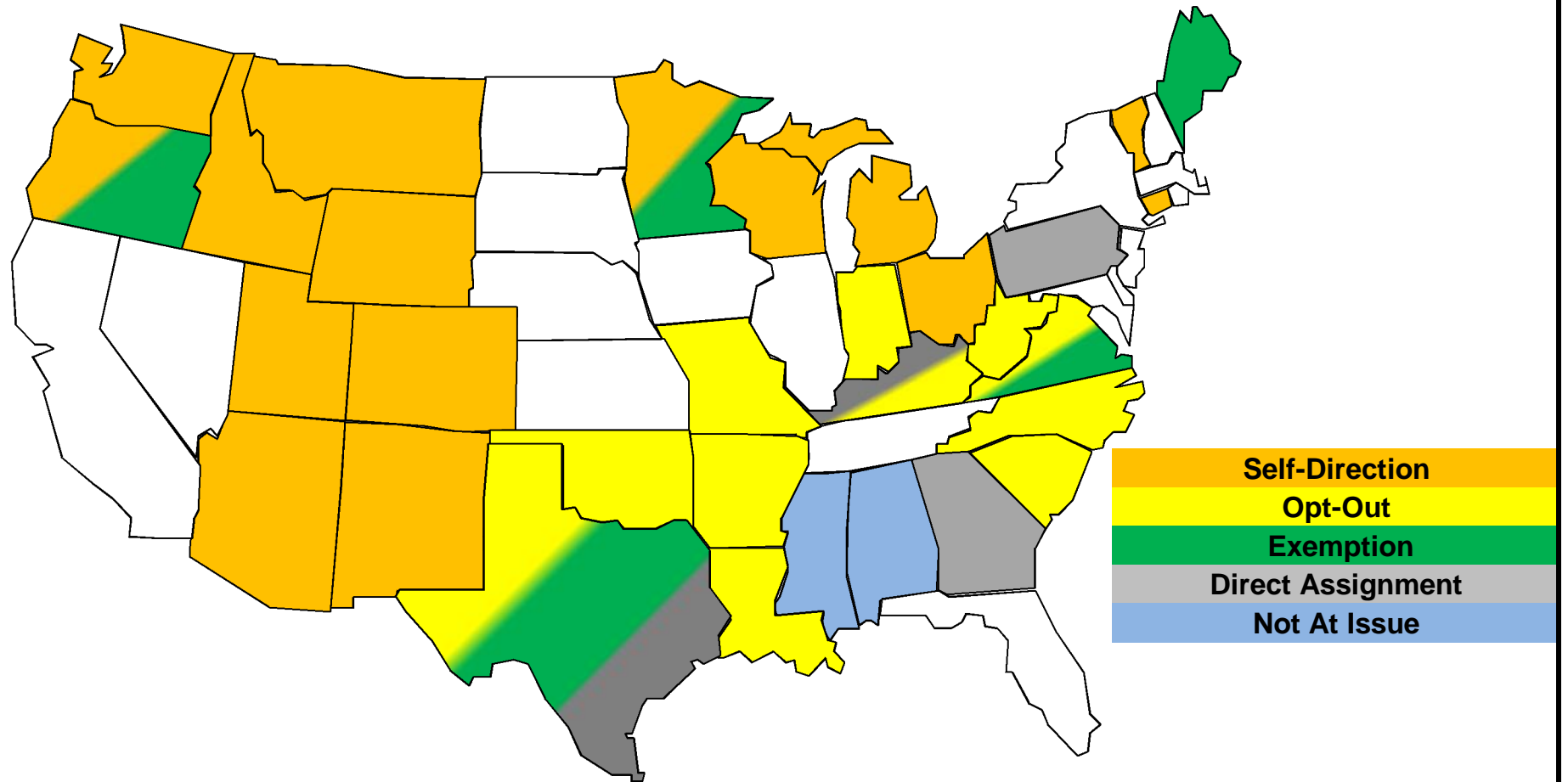
APPENDIX B
Testimony Filed in Regulatory Proceedings
by Jeffrey Pollock

PROJECT	UTILITY	ON BEHALF OF	DOCKET	TYPE	REGULATORY JURISDICTION	SUBJECT	DATE
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,PUE96029 6	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
6582	HOUSTON LIGHTING & POWER COMPANY	Lyondell Petrochemical Company	96-02867	Direct	COURT	Interruptible Power	1997
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,PUE96029 6	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
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

APPENDIX B
Testimony Filed in Regulatory Proceedings
by Jeffry Pollock

PROJECT	UTILITY	ON BEHALF OF	DOCKET	TYPE	REGULATORY JURISDICTION	SUBJECT	DATE
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

Survey of State Policies on Cost Recovery of Energy Efficiency Costs By Industrial Customers



Energy Efficiency and Demand-Side Management Decision Form

Instructions

Complete each step of this form to notify Duke Energy whether or not your account(s) will participate in the cost recovery rider for Duke Energy's energy efficiency (EE) and/or demand-side management (DSM) programs.

THIS COMPLETED FORM MUST BE RETURNED TO DUKE ENERGY BY NO LATER THAN FEB. 14, 2014. THE ANNUAL ENROLLMENT WINDOW IS DEC. 16, 2013 THROUGH FEB. 14, 2014. FOR MORE INFORMATION ABOUT THESE PROGRAMS VISIT OUR WEBSITE WWW.DUKE-ENERGY.COM

STEP ONE - OPT IN	<p><i>(If opting out of these programs skip to step 2)</i></p> <p>Enjoy the benefits of participating in our energy efficiency and demand-side management programs designed to help save energy and lower your costs. By opting in, the applicable cost recovery factor(s) of Rider EE will be charged for each qualifying service.</p> <ul style="list-style-type: none"> List the Duke Energy account(s) that you wish to opt in to the cost recovery rider for Duke Energy's energy efficiency and/or demand-side management programs. <p><i>If needed, use a separate document to list additional accounts, and include it when you submit this form to Duke Energy</i></p>		
	<p>Provide account information <u>exactly</u> as it appears on your Duke Energy bill. Check all boxes that apply</p> <p>Company Name (as it appears on your bill): _____</p>		ENERGY EFFICIENCY
Account/Agreement Number(s)	Facility Address (Street, city, state, zip)	Opt-in	Opt-in
<p><i>* If you are making a decision to opt in to DSM, check the box to acknowledge the statement.</i></p> <p>We understand that if we elect to participate in a demand-side management program by committing load at our facility for interruption, as a part of the program, we are obligated to fulfill the required contract term(s) before opting out.</p>			

South Carolina Opt-out

STEP TWO - OPT OUT

(Skip this step if you are not opting out of these programs.)

By opting out, the applicable cost recovery factor(s) of Rider EE will not be charged for each qualifying service. You will not be eligible to participate in our energy efficiency and/or demand-side management programs.

- List only those Duke Energy Carolinas account(s) that you wish to opt out of the cost recovery rider for Duke Energy Carolinas' EE and/or DSM programs and you acknowledge you have provided the necessary notification to the Company and meet the following eligibility requirements:
 - o Accounts served under an electric service agreement where the establishment is classified as a "manufacturing industry" by the Standard Industrial Classification Manual published by the United States Government with more than fifty percent (50%) of the electric energy consumption of such establishment being used for its manufacturing processes; or
 - o Commercial Customers with per account annual consumption of 1,000,000 kWh or greater in the billing months of the prior calendar year, as well as all other accounts billed to the same customer with lesser annual usage located on the same or contiguous properties.
- Duke Energy Carolinas may be required to provide the Commission with a list of those industrial or large commercial customers that have opted out of participation in the new energy efficiency measures.
- Your decision to opt out or opt in may be changed during the annual enrollment window each year between November 1st and December 31st.
- Any customer electing to opt out during the annual enrollment window, at their sole discretion, may change their election to opt in during the March Opt In Window (the first five business days of March), and will retroactively be billed for the EE Rider back to January 1st as if they had participated in the entire Vintage year.

If needed, use a separate document to list additional accounts, and include it when you submit this form to Duke Energy.

Provide account information <u>exactly</u> as it appears on your Duke Energy bill. Check all boxes that apply		ENERGY EFFICIENCY	PREVIOUSLY RECEIVED INCENTIVE	DEMAND-SIDE MANAGEMENT
Company Name (as it appears on your bill): _____				
Account/Agreement Number(s)	Facility Address (Street, city, state, zip)	Opt-out	(Check if known)	Opt-out

* If you are making a decision to opt out of DSM or EE, check the box to acknowledge the statement.

We hereby notify the Company of our election to opt out and will not participate in any Duke Energy DSM or EE programs for which cost recovery is allowed by the Public Service Commission of South Carolina. By making this election, we are notifying the Company that we have implemented an energy management system or have performed or had performed an energy audit or analysis within the three year period preceding the opt out request, and have implemented or have plans for implementing the cost-effective energy efficiency measures recommended in that audit or analysis.



STEP THREE

Complete this section with information about the person at your company who is authorized to make decisions concerning this form and your Duke Energy account. In addition, provide your company information, as it appears on your Duke Energy bill.

_____ <i>First and Last Name (please print)</i>	_____ <i>Title</i>
_____ <i>Company Name (as it appears on your bill):</i>	_____ <i>Phone No.</i>
_____ <i>Mailing Address 1</i>	_____ <i>Fax No.</i>
_____ <i>Mailing Address 2</i>	_____ <i>Email Address</i>
_____ <i>City, State, Zip</i>	
_____ <i>Signature</i>	_____ <i>Date</i>

STEP FOUR

For more information visit our website www.duke-energy.com/EEProgramsSC

- Complete and return this form to Duke Energy's Business Service Center using one of the following:
 - o Fax: 980.373.2214
 - o Email: BusinessServiceCenter@duke-energy.com
- This completed form must be returned to Duke Energy by no later than Feb. 14, 2014. The enrollment window is Dec. 16, 2013 through Feb. 14, 2014. Forms postmarked and/or time stamped after Feb. 14 will not be accepted, and you must wait until the next annual election window (Nov. 1 to Dec. 31) to submit your request.
- We will send you a confirmation email once we process your request.

New accounts eligible to opt-out of the cost recovery rider may do so within 60 days of meter installation.

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Energy conservation cost recovery clause.	DOCKET NO. 140002-EI Filed: September 5, 2014
--	--

AFFIDAVIT OF JEFFRY POLLOCK

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

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

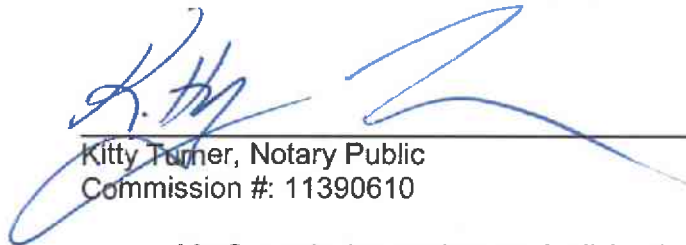
1. My name is Jeffry Pollock. I am President of J. Pollock, Incorporated, 12647 Olive Blvd., Suite 585, St. Louis, Missouri 63141. We have been retained by Florida Industrial Power Users Group to testify in this proceeding on its behalf;

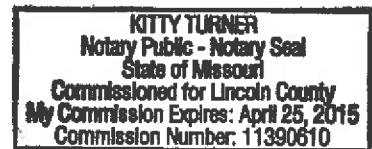
2. Attached hereto and made a part hereof for all purposes is my Direct Testimony and Exhibits, which have been prepared in written form for introduction into evidence in Florida Public Service Commission Docket No. 140002-EI; and,

3. I hereby swear and affirm that the answers contained in my testimony and the information in my exhibits are true and correct.


Jeffry Pollock

Subscribed and sworn to before me this 5th day of September, 2014.


Kitty Turner, Notary Public
Commission #: 11390610



My Commission expires on April 25, 2015

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing was furnished to the following by electronic mail this 5th day of September, 2014.

/s/ Jon Moyle

Jon C. Moyle, Jr.

Ausley Law Firm J. Beasley/J. Wahlen/A. Daniels P.O. Box 391 Tallahassee, FL 32302 Email: jbeasley@ausley.com	Gulf Power Company Robert L. McGee, Jr. One Energy Place Pensacola, FL 32520-0780 Email: rlmcgee@southernco.com
Beggs & Lane J. Stone/R. Badders/S. Griffin P.O. Box 12950 Pensacola, FL 32591-2950 Email: srq@beggslane.com	Gunster Law Firm Beth Keating 215 South Monroe Street, Suite 601 Tallahassee, FL 32301 Email: bkeating@gunster.com
Duke Energy John T. Burnett/Dianne M. Triplett 299 First Avenue North St. Petersburg, FL 33701 Email: John.burnett@duke-energy.com	Office of Public Counsel J.R. Kelly/Christensen/Rehwinkel c/o The Florida Legislature 111 W. Madison Street, Room 812 Tallahassee, FL 32393-1400 Christensen.patty@leg.state.fl.us
Duke Energy Matthew R. Bernier/Paul Lewis, Jr. 106 East College Avenue, Suite 800 Tallahassee, FL 32301 Email: Matthew.bernier@duke-energy.com	PCS Phosphate - White Springs James W. Brew / F. Alvin Taylor c/o Brickfield Law Firm 1025 Thomas Jefferson St., NW, 8th Flo Washington, DC 20007 Email: jbrew@bbrslaw.com
Gardner Law Firm Robert Scheffel Wright/John T. La Via, 1300 Thomaswood Drive Tallahassee, FL 32308 Email: schef@gbwlegal.com jlavia@gbwlegal.com	Southern Alliance for Clean Energy George Cavros 120 E. Oakland Park Blvd., Suite 105 Fort Lauderdale, FL 33334 Email: george@cavros-law.com
Florida Power & Light Company Kenneth Hoffman 215 South Monroe Street, Suite 810 Tallahassee, FL 32301-1858 Email: Ken.Hoffman@fpl.com	Tampa Electric Company Paula K. Brown Regulatory Coordination P.O. Box 111 Tampa, FL 33601 Email: regdept@tecoenergy.com

Florida Power & Light Company
Kenneth M. Rubin/Maria J. Moncada
700 Universe Boulevard (LAW/JB)
Juno Beach, FL 33408-0420
Email: Ken.Rubin@fpl.com

Florida Public Utilities Company
Cheryl Martin/Aleida Socarras
1641 Worthington Road, Suite 220
West Palm Beach, FL 33409
Email: Cheryl.Martin@fpuc.com

/s/ Jon Moyle

Jon C. Moyle, Jr.