Moyle
LAW FIRM

June 30, 2025

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Mr. Adam J. Teitzman, Commission Clerk
Office of Commission Clerk
Florida Public Service Commission
2540 Shumard Oaks Boulevard
Tallahassee, Florida 32399-0850

Re: **Docket No. 20250029-GU**

Dear Mr. Teitzman:

Please find attached the Intervenor Testimony of witness, Jeffry Pollock, provided on behalf of the Florida Industrial Power Users Group ("FIPUG").

Thank you for your assistance in filing this testimony.

/s/ Jon C. Moyle
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Attachment
cc: All Parties of Record (with attachment)

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for Rate Increase by Peoples Gas Systems, Inc.	DOCKET NO. 20250029-GU Filed: June 30, 2025

TESTIMONY AND EXHIBITS OF JEFFRY POLLOCK

ON BEHALF OF THE FLORIDA INDUSTRIAL POWER USERS GROUP

J. POLLOCK
INCORPORATED

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for Rate Increase by Peoples Gas Systems, Inc.	**DOCKET NO. 20250029-GU Filed: June 30, 2025**

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Exhibit	Description
JP-1	Comparison Between Peak & Average and Annual Throughput
JP-2	FIPUG's Revised Customer/Demand Study at Present Rates
JP-3	FIPUG's Recommended Class Revenue Allocation Based on FIPUG's Revised Customer/Demand Study

GLOSSARY OF ACRONYMS

Term	Definition
CCOSS	Class Cost-of-Service Study
FIPUG	Florida Industrial Power Users Group
GDRD	Gas Distribution Rate Design
GRD	Gas Rate Design
LDC	Local Distribution Companies
MFR	Minimum Filing Requirement
NARUC	National Association of Regulatory Utility Commissioners
P&A	Peak and Average
PDD	Peak Design Day
PGS	Peoples Gas System, Inc.

Direct Testimony of Jeffry Pollock

1. INTRODUCTION, QUALIFICATIONS AND SUMMARY

Q PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A Jeffry Pollock; 14323 South Outer 40 Drive, Suite 206N, St. Louis, MO 63017.

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

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

Q PLEASE STATE YOUR EDUCATIONAL BACKGROUND AND EXPERIENCE.

A I have a Bachelor of Science Degree in Electrical Engineering and a Master's Degree in Business Administration from Washington University. For over 40 years, I have been engaged in a variety of consulting assignments, including energy procurement and regulatory matters in both the United States and several Canadian provinces. My qualifications are documented in **Appendix A** A partial list of my appearances is provided in **Appendix B** to this testimony.

Q ON WHOSE BEHALF ARE YOU TESTIFYING IN THIS PROCEEDING?

A I am appearing on behalf of the Florida Industrial Power Users Group (FIPUG), a group of businesses that are large energy customers of Peoples Gas System, Inc. (PGS). FIPUG members are large gas consumers that transport their gas supplies through PGS.

Q WHAT IS THE PURPOSE OF YOUR TESTIMONY?

A I address PGS's class cost-of-service studies (CCOSSs) and class revenue allocation.

Q ARE YOU SPONSORING ANY EXHIBITS WITH YOUR TESTIMONY?

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

Q ARE YOU ACCEPTING PGS'S POSITIONS ON THE ISSUES THAT ARE NOT ADDRESSED IN YOUR DIRECT TESTIMONY?

A No. Additionally, throughout my testimony, I use PGS's proposed revenue requirement to illustrate certain cost allocation and rate design principles. These illustrations should not be interpreted as an endorsement of PGS' proposals.

Summary

Q PLEASE SUMMARIZE YOUR FINDINGS AND RECOMMENDATIONS.

A My findings and recommendations are as follows:

Class Cost-of-Service Study

- PGS is proposing to place more emphasis on the results of its Customer/Demand Study. This Study is a distinct improvement over the Peak and Average (P&A) Study that it has relied upon in past rate cases. Specifically, the Customer/Demand Study recognizes that 48% of its small diameter distribution mains is a customer-related cost. According to PGS, this refinement better matches the allocation of costs to better match cost with cost causation.
- Classifying a portion of distribution mains as a customer-related cost recognizes that gas local distribution companies (LDCs) must make minimum investments in facilities just to connect a customer to the gas delivery system — these investments are completely independent of the level of peak demand and annual usage of the customer. Further, this investment must be capable of sustaining the appropriate operating pressure to support the delivery of natural gas. These two functions (connection and deliverability) clearly demonstrate the customer-related nature of distribution mains.
- However, because the Customer/Demand Study is a new approach, PGS applied the methodology only to small diameter mains while continuing to allocate larger diameter mains using the P&A method.

- There is no logical reason not to classify some portion of the costs of all (including medium and large diameter) distribution mains as a customer-related cost. Using PGS's zero-intercept method, 41% of distribution mains would be customer-related. Any adverse impacts of classifying 41% of distribution mains as a customer-related cost should be addressed in determining class revenue allocation.
- In addition to classifying 41% of all distribution mains as a customer-related cost, PGS should also change how P&A is applied. Specifically, in applying the P&A method, PGS inappropriately used peak month (*i.e.,* January) *throughput* to measure peak demand. January throughput does not directly measure each customer class's gas usage on the Peak Design Day (PDD).
- In lieu of January throughput, PGS should quantify the PDD of each customer class in applying the P&A method. PDD measures each class's contribution to the expected total maximum daily load for all gas customers that PGS would expect to serve under the most extreme cold weather conditions.
- This latter refinement should be made in PGS's next rate case.

Class Revenue Allocation

- The results of the Customer/Demand Study should be used to determine an appropriate class revenue allocation; that is, how any base revenue increase should be spread among the various customer classes.
- This Commission's support for cost-based rates has been both long-standing and unequivocable.
- In the event that setting rates to cost would cause rate shock or an otherwise abrupt increase, it would be appropriate to recognize the principle of gradualism; that is, no class should receive an increase more than 1.5 times the system average increase, and no class should receive a rate decrease.

2. CLASS COST-OF-SERVICE STUDY

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

A A class cost-of-service study (CCOSS) is an analysis used to determine each class's responsibility for a utility's costs. Thus, it determines whether the revenues a class generates covers the class's cost of service. A CCOSS separates a utility's total costs into portions incurred on behalf of each customer class. Most of a utility's costs are incurred jointly to serve many customers. For purposes of revenue allocation and rate design, customers are grouped into homogenous classes according to their usage patterns and service characteristics. The procedures typically used in a CCOSS are described in more detail in **Appendix C**.

Q HAS PGS CONDUCTED A CLASS COST-OF-SERVICE STUDY IN THIS PROCEEDING?

A Yes. PGS presented two CCOSSs:

1. The Peak and Average (P&A) Study; and
2. The Customer/Demand Study.

The difference between the two studies is how the costs of distribution mains are classified. The P&A Study classified distribution mains entirely as a demand-related cost. The Customer/Demand Study refines the classification of *small* distribution mains to recognize that a portion of these costs are customer-related.

Q WHICH OF THE TWO STUDIES BEST COMPORTS WITH ACCEPTED INDUSTRY PRACTICES?

A The Customer/Demand Study generally recognizes the different types of costs, the different ways natural gas is delivered to customers and how certain customers use PGS to transport and deliver the natural gas that these customers self-supply (*i.e.*,

transportation service). However, as discussed later, PGS should revise its Customer/Demand Study to classify 41% of *all* distribution mains as a customer-related cost. This change would comport with cost causation and accepted industry practices.

Distribution Mains

Q WHAT ARE DISTRIBUTION MAINS?

A Distribution mains are the various pipes used to deliver natural gas to end-use customers. The associated costs are typically booked to FERC Account No. 376.

Q HOW IS PGS PROPOSING TO CLASSIFY AND ALLOCATE GAS DISTRIBUTION MAINS?

A In its Customer/Demand Study, PGS classified 48% of the cost of *small* diameter gas distribution mains as a customer-related cost.[1] Small diameter mains account for approximately 40% of the total mains investment. However, the costs of medium and large diameter mains (which account for 21% and 39%, respectively, of total mains costs) would continue to be classified entirely to demand and allocated to customer classes using the P&A method.[2] This approach resulted in classifying only 18% of distribution mains rate base as a customer-related cost.[3]

Q WHY SHOULD A PORTION OF DISTRIBUTION MAINS COSTS BE CLASSIFIED AS CUSTOMER-RELATED?

A Gas LDCs must make minimum investments in facilities, including distribution mains and service laterals, just to connect a customer to the gas delivery system — these

[1] Prepared Direct Testimony and Exhibit of John Taylor at 20.

[2] *Id.* at 18.

[3] MFR Schedule H-2, at 1 of 11, line 21.

investments are completely independent of the level of peak demand and annual usage of the customer. Further, this investment must be capable of sustaining the appropriate operating pressure to support the delivery of natural gas. To the extent that this component of distribution mains costs is a function of the requirement to connect the customer and support the deliverability of natural gas, regardless of the customer's size, it is appropriate and consistent with cost causation to allocate the cost of those facilities to service classes based on the number of customers.

Q WHAT SUPPORT HAS PGS PROVIDED FOR CLASSIFYING 48% OF SMALL DISTRIBUTION MAINS AS A CUSTOMER-RELATED COST?

A PGS states that there are two cost factors that influence the level of distribution mains installed by an LDC.

> First, the size of the distribution main (i.e., the diameter of the main) is directly influenced by the sum of the peak period gas demands placed on the LDC' s gas system by its customers. Second, the total installed footage of distribution mains is influenced by the need to expand the distribution system grid to connect new customers to the system.[4]

Q ARE THE COST-CAUSATION PRINCIPLES DESCRIBED BY MR. TAYLOR RECOGNIZED ELSEWHERE?

A Yes. The same cost-causation principles are also described in the National Association of Regulatory Utility Commissioners (NARUC) Gas Rate Design (GRD) and Gas Distribution Rate Design (GDRD) manuals. The manuals discuss several methodologies and approaches to cost allocation. With respect to the allocation of distribution mains costs, the NARUC GDRD Manual states:

[4] Prepared Direct Testimony and Exhibit of John Taylor at 22.

> A portion of the costs associated with the distribution system may be included as customer costs.[5]

The GDRD Manual further states:

> One argument for inclusion of distribution related items in the customer cost classification is the "zero [inch] or minimum size main theory."[6]

Similarly, the GRD manual indicates that the cost associated with distribution mains is typically functionalized on a demand and customer basis.[7] Notably, it does not include annual throughput as a factor in functionalizing distribution mains.

Q HAVE OTHER STATE COMMISSIONS SUPPORTED A CUSTOMER COMPONENT OF DISTRIBUTION MAINS?

A Yes. About half of the state regulatory commissions recognize both a customer and a demand-related component of distribution mains.

Q DID PGS ALLOCATE A PORTION OF DISTRIBUTION MAINS USING ANNUAL THROUGHPUT?

A Yes. As discussed later, the P&A method is essentially a commodity allocator because it uses throughput (*i.e.,* volume of gas deliveries) in all twelve months of the year to determine the percentage of mains costs allocated to each class.

Q DOES PGS BELIEVE THAT DISTRIBUTION MAINS ARE CAUSED BY ANNUAL THROUGHPUT?

A No. PGS witness, Mr. John Taylor, states:

> In my opinion, there is no cost causative basis for using annual throughput to allocate the costs of a gas utility such as Peoples, to its classes of service. It is

[5] NARUC, *Gas Distribution Rate Design Manual* at 22 (June 1989).

[6] *Id.*

[7] NARUC, *Gas Rate Design* at 28 (Aug. 6, 1981).

> easy to demonstrate from a number of different considerations that throughput does not cause distribution main costs.[8]

Mr. Taylor also makes a logical argument that no distribution mains costs are caused by throughput. He states:

> Once this amount of capacity is installed, the costs are fixed and do not change for any amount of gas flowing through the utility's gas system on any other days. So long as the ***design day requirements*** of the system do not change and no new customers are added to the system, the cost for mains will not change regardless of the annual changes in throughput that result from weather and conservation.[9] (Emphasis added)

Q DID PGS PROVIDE ANY EMPIRICAL EVIDENCE TO SUPPORT CLASSIFYING A PORTION OF DISTRIBUTION MAINS AS A CUSTOMER-RELATED COST?

A Yes. Mr. Taylor conducted an analysis of customer growth and the investment in distribution mains. The analysis demonstrated a strong relationship between the increase in distribution mains investment and customer growth.[10]

Q BASED ON YOUR ANALYSIS AND THE EVIDENCE PROVIDED BY PGS, SHOULD A PORTION OF ALL (AND NOT JUST SMALL DIAMETER) DISTRIBUTION MAINS BE CLASSIFIED AS A CUSTOMER-RELATED COST?

A Yes. The failure to recognize a customer-related portion of medium and large diameter distribution mains costs ignores the realities of a gas delivery system; that is, a utility must make a minimum investment in delivery facilities (mains and service laterals) just to attach a customer to the system and to provide deliverability before any gas service can be provided. Further, the zero-intercept method used by PGS quantifies the cost per foot of

[8] Prepared Direct Testimony and Exhibit of John Taylor at 23-24.

[9] *Id.*

[10] *Id.* at 28-31.

main that is incurred solely to attach a customer to the system and, therefore, unrelated to either peak design day demand or annual throughput. This is not unique to small diameter mains. The same principles also apply to medium and larger diameter mains. Thus, there is no reason to not apply the same treatment to medium and larger diameter mains.

Q WHAT DO YOU RECOMMEND?

A In my experience, the LDCs that recognize a customer-related portion of distribution mains do not distinguish by pipe diameter. In fact, PGS has conceded that the Customer/Demand Study is merely an introduction to recognizing the customer components in classifying distribution mains.[11] Other than potential concerns about the impact of this construct, there is no reason not to apply the same cost-causation principles to all distribution mains. Thus, PGS's Customer/Demand Study should be further refined to classify a portion of all distribution mains as a customer-related cost.

Q WHAT PERCENTAGE OF ALL MAINS SHOULD BE CLASSIFIED AS A CUSTOMER-RELATED COST?

A Mr. Taylor's zero-intercept analysis concluded that the minimum size unit cost is $21.64 per foot for 2" plastic pipe. PGS's total footage of mains is 74.285 million.[12] Applying the $21.64 per foot to 74.285 million feet of mains would result in classifying 41% of all distribution mains as customer-related.

[11] *Id.* at 29-30.

[12] PGS Response to OPC POD 1-7, Taylor Workpapers, Mains Analysis, Summary.

Application of the Peak and Average Method

Q WHAT IS THE PEAK AND AVERAGE METHOD?

A The standard P&A method allocates a portion of plant-related costs using annual throughput, while the remaining costs are allocated using a peak demand metric. The standard formula for P&A is set forth below.

$$P\&A = AT\ x\ ASLF + PD\ x\ (1 - ASLF)$$

Where: AT = Annual Throughput
ASLF = Annual System Load Factor
PD = Peak Demand

Q WHAT IS YOUR CONCERN WITH PGS'S APPLICATION OF THE PEAK AND AVERAGE METHOD THAT IT USED TO ALLOCATE DEMAND-RELATED COSTS?

A PGS's application of the P&A method fails to explicitly recognize peak demand. This is because the metric used to measure peak demand is the amount of gas delivered (*i.e.,* throughput) in the month of January. Although January is when PGS experiences its annual system peak, January throughput is not a measure of gas deliveries that occur on the peak day in January. As a consequence, PGS's P&A method closely resembles a pure commodity allocator. This is demonstrated in **Exhibit JP-1**.

Q PLEASE EXPLAIN EXHIBIT JP-1

A **Exhibit JP-1** provides a comparison between PGS's P&A allocation factors (column 1) with an allocation based solely on annual throughput (column 2). As can be seen, with a few exceptions, the P&A allocation factors are not significantly different than allocating costs entirely based on annual throughput.

Q IS JANUARY THROUGHPUT A REASONABLE PEAK DEMAND METRIC?

A No. PGS projects that its test-year peak demand would occur in January. However, January throughput represents the average amount of gas used during the entire month. It would be sheer coincidence that the proportion of throughput by customer class would be same on the peak day in January than for the entire month of January.

Q WHY SHOULD A PEAK DEMAND METRIC BE USED?

A First, a peak demand metric is consistent with cost causation because it recognizes the utility's obligation to serve. The obligation to serve means providing facilities that are appropriately sized to meet the expected peak demand for natural gas. Sizing the facilities to meet peak demand will ensure that there is sufficient capacity to supply natural gas on the coldest days of the year when the utility experiences its maximum heating loads. Once in place to serve peak demand, the facilities can be used to meet customer needs throughout the year. As Mr. Taylor states:

> The company's distribution system is designed to meet three primary objectives: (1) to extend distribution services to all customers entitled to be attached to the system; (2) ***to meet the aggregate design day peak capacity requirements of all customers entitled to service on the peak day***; and (3) to deliver volumes of natural gas to those customers either on a sales or transportation basis.[13] (Emphasis added)

Second, the NARUC description of P&A specifically references a peak demand metric. For example:

> d. Average and Peak Demand Method
>
> This method reflects a compromise between the coincident and noncoincident demand methods. Total demand costs are multiplied by the system's load factor to arrive at the capacity costs attributed to average use and are apportioned to the various customer classes on an annual volumetric basis. ***The remaining costs are considered to have been incurred to meet the individual peak demands***

[13] Prepared Direct Testimony and Exhibit of John Taylor at 9.

of the various classes of service and are allocated on the basis of the coincident peak of each class.[14] (Emphasis added)

Q WHAT PEAK DEMAND METRIC SHOULD BE USED TO ALLOCATE THE DEMAND-RELATED COSTS UNDER THE P&A METHOD?

A The demand metric should be based on PDD. PDD, also referred to as a design peak day, is the total maximum daily load for all gas customers that the utility would expect to serve under the most extreme cold weather conditions. Thus, PDD measures demand based on the lowest average daily temperature and highest daily load planned to be served on a given day in a given month.

Using PDD as the demand metric will explicitly measure each class's share of the cost of plant that is designed, installed, and operated to meet maximum daily gas flow requirements.

Q IS THERE ANY PRECEDENT FOR USING PEAK DESIGN DAY IN ALLOCATING DISTRIBUTION MAINS?

A Yes. For example, P&A has previously been approved by the Illinois Commerce Commission. In these instances, the peak demand metric was either the PDD or the annual system peak day. PDD was also approved for utilities in Iowa, Pennsylvania, and Utah.[15]

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[14] NARUC, *Gas Distribution Rate Design Manual* at 27-28 (June 1989).

[15] *Northern Illinois Gas Company d/b/a Nicor Gas Company Proposed General Increase in Gas Rates and Revisions to Other Terms and Conditions of Service*, Docket No. 17-0124, Order at 110, 115 (Jan. 31, 2018). See Also: 1993 WL 231638 (Iowa U.B.) *Re Iowa Electric Light and Power Company*, Docket No. RPU-92-9, Final Decision and Order at 5 (Apr. 30, 1993); *Pennsylvania Public Utility Commission, et al. v. Equitable Gas Company, R-901595, R-901595C001, et al.,* Opinion and Order at 43, 45 (Nov. 21, 1990); and *Application of Dominion Energy Utah to Increase Distribution Rates and Charges and Make Tariff Modifications*, Docket No. 22-057-03, Order at 35-38 (Dec. 23, 2022)

Q WHAT DO YOU RECOMMEND?

A PGS should further refine its Customer/Demand Study by using PDD demand (and not January throughput) in applying the P&A method.

Revised Customer/Demand Study

Q HAVE YOU REVISED PGS'S CUSTOMER/DEMAND STUDY?

A Yes. **Exhibit JP-2** is a revised Customer/Demand Study that classifies 41% of all distribution mains as a customer-related cost.

3. CLASS REVENUE ALLOCATION

Q WHAT IS CLASS REVENUE ALLOCATION?

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

Q HOW SHOULD ANY CHANGE IN BASE REVENUES APPROVED IN THIS DOCKET BE APPORTIONED AMONG THE VARIOUS CUSTOMER CLASSES FPL SERVES?

A Base revenues should reflect the actual cost of providing service to each customer class as closely as practicable. Regulators sometimes limit the immediate movement to cost based on principles of gradualism.

Q WHAT IS THE PRINCIPLE OF GRADUALISM?

A Gradualism is a concept that is applied to avoid rate shock; that is, no class should receive an overly-large or abrupt rate increase. Thus, rates should move gradually to cost rather than all at once because moving rates immediately to cost would result in rate shock to the affected customers.

Q SHOULD THE RESULTS OF A CLASS COST-OF-SERVICE STUDY BE THE PRIMARY FACTOR IN DETERMINING HOW ANY BASE REVENUE CHANGE SHOULD BE ALLOCATED?

A Yes. Cost-based rates are fair because each class's rates reflect the cost to serve each particular class, no more and no less; they are efficient because, when coupled with a cost-based rate design, customers are provided with the proper incentive to minimize their costs, which will, in turn, minimize the costs to the utility; they enhance revenue stability because an increase or decrease in sales and revenues are offset by an increase or decrease in expenses, thus keeping net income stable; and they encourage conservation

because cost-based rates will send the proper price signals to customers, thereby allowing customers to make rational consumption decisions. Cost-based rates also encourage economic development.

Q DOES COMMISSION POLICY SUPPORT THE MOVEMENT OF UTILITY RATES TOWARD ACTUAL COST?

A Yes. The Commission's support for cost-based rates is long-standing and unequivocal. This policy has been consistently implemented in rate cases by moving rates toward parity.

Q HOW IS PGS PROPOSING TO SPREAD THE PROPOSED BASE REVENUE INCREASE?

A Mr. Taylor stated that its approach to class revenue allocation would consider the cost to serve each class while maintaining a degree of rate stability and gradualism. Specifically:

1. No class would receive a rate decrease;
2. No class would receive an increase more than 1.5 times the system average increase;
3. All classes would move to cost if the required increase is less than 1.5 times the system average increase; and
4. The remaining revenue shortfall would be allocated to classes that receive less than 1.5 times the system average increase.[16]

Q IS THIS A REASONABLE APPROACH?

A Yes. I generally agree with the four principles outlined by Mr. Taylor. However, I would apply the constraints to current gas sales revenues (excluding other non-gas sales revenues), and I would combine principles 3 and 4 by spreading the remaining shortfall to

[16] Prepared Direct Testimony and Exhibit of John Taylor at 41-42.

only those classes that are currently well-above cost in proportion to rate base to provide equal movement in each class's rate of return.

Q HAVE YOU PREPARED A REVISED CLASS REVENUE ALLOCATION?

A Yes. **Exhibit JP-3** is my recommended class revenue allocation based on my revised Customer/Demand Study. First, I quantified the target revenue deficiency (columns 2 and 3), which measures the increase required to move each customer class to cost. Second, I applied gradualism by setting the base rate increases at 0% for customer classes that would otherwise require a revenue decrease of up to 33.5% (column 4), which is 1.5 times the system average base rate increase of 22.3%. This left a revenue shortfall (column 5), which was spread to the customer classes that would require either a rate decrease or an increase less than 1.5 times the system average (column 6) in proportion to rate base. Spreading the shortfall on rate base will result in an approximately equal movement of the class rates of return. The resulting (dollar and percent) increases are shown in columns 7 and 8. The target base revenues are shown in column 9. My recommendation will result in moving the rates for the vast majority of customer classes closer to parity.

Q SHOULD THE SAME CLASS REVENUE ALLOCATION BE USED IN SPREADING THE 2027 INCREASE?

A Yes. The same construct illustrated in **Exhibit JP-3** should be applied in determining the spread of the 2027 increase.

Q IF THE COMMISSION APPROVES LOWER INCREASES FOR EITHER 2026 OR 2027 THAN PGS HAS PROPOSED, HOW SHOULD THE LOWER INCREASES BE SPREAD BETWEEN CUSTOMER CLASSES?

A The increases approved by the Commission should be spread in proportion to the target base revenues shown in **Exhibit JP-3**, column 9.

4. CONCLUSION

Q WHAT FINDINGS SHOULD THE COMMISSION MAKE BASED ON THE ISSUES ADDRESSED IN YOUR TESTIMONY?

A The Commission should make the following findings:

- Adopt a revised Customer/Demand Study.
- Reject PGS's allocation of only 18% of distribution mains as a customer-related cost based, which is based solely on small distribution mains.
- Classify 41% of *all* distribution mains as a customer-related cost consistent with PGS's zero-intercept method analysis.
- Reject the use of January throughput as a proxy for peak demand in applying the Peak & Average method.
- Require PGS to measure peak demand using the Peak Design Day demand for each customer class in its next rate case.
- Apply gradualism to limit the impact of introducing the Customer/Demand Study in this proceeding.

Q DOES THAT CONCLUDE YOUR TESTIMONY?

A Yes.

APPENDIX A

Qualifications of Jeffry Pollock

Q PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A Jeffry Pollock. My business mailing address is 14323 South Outer 40 Rd., Suite 206N, Town and Country, Missouri 63017.

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

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

Q PLEASE STATE YOUR EDUCATIONAL BACKGROUND AND EXPERIENCE.

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

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

During my career, I have been engaged in a wide range of consulting assignments including energy and regulatory matters in both the United States and several Canadian provinces. This includes preparing financial and economic studies of investor-owned, cooperative and municipal utilities on revenue requirements, cost of service and rate design, tariff review and analysis, conducting site evaluations, advising clients on electric restructuring issues, assisting clients to procure and manage electricity in both competitive and regulated markets, developing and issuing requests for proposals (RFPs), evaluating RFP responses and contract negotiation and developing and presenting seminars on electricity issues.

I have worked on various projects in 28 states and several Canadian provinces, and have testified before the Federal Energy Regulatory Commission, the Ontario Energy Board, and the state regulatory commissions of Alabama, Arizona, Arkansas, Colorado, Delaware, Florida, Georgia, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Michigan, Minnesota, Mississippi, Missouri, Montana, New Jersey, New Mexico, New York, North Carolina, Ohio, Pennsylvania, South Carolina, Texas, Utah, Virginia, Washington, Wisconsin and Wyoming. I have also appeared before the City of Austin Electric Utility Commission, the Board of Public Utilities of Kansas City, Kansas, the Board of Directors of the South Carolina Public Service Authority (a.k.a. Santee Cooper), the Bonneville Power Administration, Travis County (Texas) District Court, and the U.S. Federal District Court.

Q PLEASE DESCRIBE J. POLLOCK, INCORPORATED.

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

APPENDIX B
Testimony Filed in Regulatory Proceedings
by Jeffry Pollock

UTILITY	ON BEHALF OF	DOCKET	TYPE	STATE / PROVINCE	SUBJECT	DATE
FLORIDA POWER & LIGHT COMPANY	Florida Industrial Power Users Group	20250011-EI	Direct	FL	Class Cost-of-Service Study; Class Revenue Allocation; Contribution in Aid of Construction; Large Load Contract Service	6/9/2025
EL PASO ELECTRIC COMPANY	Texas Industrial Energy Consumers	57568	Direct	TX	Class Cost-of-Service Study; Class Revenue Allocation; Imputed Capacity	6/4/2025
ENTERGY TEXAS, INC.	Texas Industrial Energy Consumers	56693	Direct	TX	Competitive Generation Service	2/19/2025
ENTERGY TEXAS, INC.	Texas Industrial Energy Consumers	56865	Direct	TX	Voluntary Renewable Energy Tariff Rate Design	1/21/2025
NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC	RV Industry User's Group	46120	Cross-Answering	IN	Class Cost-of-Service Study; Classification and Allocation of Production Plant; Classification of Distribution Plant; Class Revenue Allocation; Federal Tax Credits	1/16/2025
ROCKY MOUNTAIN POWER	Wyoming Industrial Energy Consumers	20000-671-ER-24	Direct	WY	Class Cost-of-Service Study; Class Revenue Allocation; Rule 12 - Line Extensions; Rate Design; Insurance Cost Adjustment	12/20/2024
ROCKY MOUNTAIN POWER	Utah Large Customer Group	24-035-04	Surrebuttal	UT	Class Cost-of Service Study; Rate Design; Regulation No. 12	12/19/2024
NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC	RV Industry User's Group	46120	Direct	IN	Return on Equity; Class Cost-of-Service Study; Class Revenue Allocation	12/19/2024
ROCKY MOUNTAIN POWER	Utah Large Customer Group	24-035-04	Rebuttal	UT	Class Cost-of Service Study	11/26/2024
ROCKY MOUNTAIN POWER	Utah Large Customer Group	24-035-04	Direct	UT	Class Cost-of-Service Study; Class Revenue Allocation; Regulation No. 12; Rate Design; Insurance Cost Adjustment; Energy Balancing Mechanism	10/30/2024
WISCONSIN ELECTRIC POWER COMPANY AND WISCONSIN GAS LLC	Wisconsin Industrial Energy Group	5-UR-111	Surrebuttal	WI	Class Cost-of-Service Studies; Class Revenue Allocation; General Primary Rate Design; Microsoft Electric Rate; Rate Increase Presentation	9/20/2024
WISCONSIN PUBLIC SERVICE CORPORATION	Wisconsin Industrial Energy Group	6690-UR-128	Surrebuttal	WI	Class Cost-of-Service Studies; Class Revenue Allocation; General Primary Rate Design; Rate Increase Presentation	9/18/2024

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by Jeffry Pollock

UTILITY	ON BEHALF OF	DOCKET	TYPE	STATE / PROVINCE	SUBJECT	DATE
WISCONSIN ELECTRIC POWER COMPANY AND WISCONSIN GAS LLC	Wisconsin Industrial Energy Group	5-UR-111	Rebuttal	WI	Class Cost-of-Service Studies; Class Revenue Allocation	9/9/2024
WISCONSIN PUBLIC SERVICE CORPORATION	Wisconsin Industrial Energy Group	6690-UR-128	Rebuttal	WI	Class Cost-of-Service Studies; Class Revenue Allocation	9/5/2024
WISCONSIN ELECTRIC POWER COMPANY AND WISCONSIN GAS LLC	Wisconsin Industrial Energy Group	5-UR-111	Direct	WI	Class Cost-of-Service Studies; Class Revenue Allocation; General Primary Rate Design	8/21/2024
WISCONSIN PUBLIC SERVICE CORPORATION	Wisconsin Industrial Energy Group	6690-UR-128	Direct	WI	Class Cost-of-Service Studies; Class Revenue Allocation; General Primary Rate Design	8/19/2024
COMMONWEALTH EDISON COMPANY	Nucor Steel Kankakee, Inc.	24-0378	Direct	IL	Allocation of Beneficial Electrification Costs	7/24/2024
SOUTHERN PIONEER ELECTRIC COMPANY	Air Products and Chemicals, Inc. and National Beef Packaging Company, LLC	24-SPEE-540-TAR	Settlement	KS	Renewable Energy Program	7/8/2024
DOMINION ENERGY SOUTH CAROLINA, INC.	South Carolina Utility Energy Users Committee	2024-34-E	Surrebuttal	SC	Class Cost-of-Service Study; Class Revenue Allocation; Rate Design	7/3/2024
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC	Texas Industrial Energy Consumers	56211	Direct	TX	Customer Load Study Charge; Transmission Line Extensions; Rider IRA	6/19/2024
DUKE ENERGY FLORIDA, LLC	Florida Industrial Power Users Group	20240025-EI	Direct	FL	Class Cost-of-Service Study; Class Revenue Allocation; Rate Design	6/11/2024
AEP TEXAS INC.	Texas Industrial Energy Consumers	56165	Cross-Rebuttal	TX	Distribution Load Dispatch Expense; Residential Class MDD; LCUST Allocation Factor; Call Center Cost Allocation; Wholesale Distribution Service for Battery Energy Storage System	6/7/2024
TAMPA ELECTRIC COMPANY	Florida Industrial Power Users Group	20240026-EI	Direct	FL	Class Cost-of-Service Study; Class Revenue Allocation; Rate Design	6/6/2024
DOMINION ENERGY SOUTH CAROLINA, INC.	South Carolina Utility Energy Users Committee	2024-34-E	Direct	SC	Class Cost-of-Service Study; Class Revenue Allocation; Rate Design	6/5/2024
DUKE ENERGY FLORIDA, LLC	Florida Industrial Power Users Group	20240013-EG	Direct	FL	Curtailable General Service; Interruptible General Service	6/5/2024

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AEP TEXAS INC.	Texas Industrial Energy Consumers	56165	Direct	TX	Transmission Operation and Maintenance Expense; Property Insurance Reserve; Class Cost-of-Service Study; Rate Design; Tariff Changes	5/16/2024
SOUTHWESTERN ELECTRIC POWER COMPANY	Texas Industrial Energy Consumers	55155	Cross-Rebuttal	TX	Turk Remand Refund	5/10/2024
DUKE ENERGY CAROLINAS, LLC	South Carolina Energy Users Committee	2023-388-E	Surrebuttal	SC	Class Cost-of-Service Study; Revenue Allocation and Rate Design	4/29/2024
SOUTHWESTERN ELECTRIC POWER COMPANY	Texas Industrial Energy Consumers	55155	Direct	TX	Turk Remand Refund	4/17/2024
DUKE ENERGY CAROLINAS, LLC	South Carolina Energy Users Committee	2023-388-E	Direct	SC	Class Cost-of-Service Study; Class Revenue Allocation; Rate Design	4/8/2024
GEORGIA POWER COMPANY	Georgia Association of Manufacturers	55378	Direct	GA	Deferred Accounting; Additional Sum; Specific Capacity Additions; Distributed Energy Resource and Demand Response Tariffs	2/15/2024
CENTRAL HUDSON GAS & ELECTRIC	Multiple Intervenors	23-E-0418 23-G-0419	Direct	NY	Electric and Gas Embedded Cost of Service Studies; Class Revenue Allocation; Electric Customer Charge	11/21/2023
SOUTH CAROLINA PUBLIC SERVICE AUTHORITY	Industrial Customer Group	2023-154-E	Direct	SC	Integrated Resource Plan	9/22/2023
MIDAMERICAN ENERGY COMPANY	Google, LLC and Microsoft Corporation	RPU-2022-0001	Rehearing Rebuttal	IA	Application of Advance Ratemaking Principles to Wind Prime	9/8/2023
SOUTHWESTERN PUBLIC SERVICE COMPANY	Texas Industrial Energy Consumers	54634	Cross-Rebuttal	TX	Class Cost-of-Service Study; LGS-T Rate Design; Line Loss Study	8/25/2023
ROCKY MOUNTAIN POWER	Wyoming Industrial Energy Consumers	20000-633-ER-23	Direct	WY	Retail Class Cost of Service and Rate Spread; Schedule Nos. 33, 46, 48T Rate Design; REC Tariff Proposal	8/14/2023
SOUTHWESTERN PUBLIC SERVICE COMPANY	Texas Industrial Energy Consumers	54634	Direct	TX	Revenue Requirement; Jurisdictional Cost Allocation; Class Cost-of-Service Study; Rate Design	8/4/2023
DUKE ENERGY CAROLINAS, LLC	Carolina Utility Customers Assocation, Inc.	E-7, Sub 1276	Direct	NC	Multi-Year Rate Plan; Class Revenue Allocation; Rate Design	7/19/2023
SOUTHWESTERN PUBLIC SERVICE COMPANY	Occidental Permian Ltd.	22-00286-UT	Direct	NM	Behind-the-Meter Generation; Class Cost-of-Service Study; Class Revenue Allocation; LGS-T Rate Design	4/21/2023

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GEORGIA POWER COMPANY	Georgia Association of Manufacturers	44902	Direct	GA	FCR Rate; IFR Mechanism	4/14/2023
SOUTHWESTERN PUBLIC SERVICE COMPANY	Occidental Permian Ltd.	22-00155-UT	Stipulation Support	NM	Standby Service Rate Design	4/10/2023
SOUTHWESTERN ELECTRIC POWER COMPANY	Texas Industrial Energy Consumers	53931	Direct	TX	Fuel Reconciliation	3/3/2023
NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC	RV Industry User's Group	45772	Cross-Answer	IN	Class Cost-of-Service Study; Class Revenue Allocation	2/16/2023
MIDAMERICAN ENERGY COMPANY	Tech Customers	RPU-2022-0001	Additional Testimony	IA	Application of Advance Ratemaking Principles to Wind Prime	2/13/2023
SOUTHWESTERN ELECTRIC POWER COMPANY	Texas Industrial Energy Consumers	54234	Direct	TX	Interim Fuel Surcharge	1/24/2023
NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC	RV Industry User's Group	45772	Direct	IN	Class Cost-of-Service Study; Class Revenue Allocation	1/20/2023
MIDAMERICAN ENERGY COMPANY	Tech Customers	RPU-2022-0001	Surrebuttal	IA	Application of Advance Ratemaking Principles to Wind Prime	1/17/2023
SOUTHWESTERN PUBLIC SERVICE COMPANY	Texas Industrial Energy Consumers	54282	Direct	TX	Interm Net Surcharge for Under-Collected Fuel Costs	1/4/2023
DUKE ENERGY PROGRESS, LLC	Nucor Steel - South Carolina	2022-254-E	Surrebuttal	SC	Allocation Method for Production and Transmission Plant and Related Expenses	12/22/2022
NORTHERN STATES POWER COMPANY	Xcel Large Industrials	E002/GR-21-630	Surrebuttal	MN	Cost Allocation; Sales True-Up	12/6/2022
DUKE ENERGY PROGRESS, LLC	Nucor Steel - South Carolina	2022-254-E	Direct	SC	Treatment of Curtailable Load; Allocation Methodology	12/1/2022
SOUTHWESTERN PUBLIC SERVICE COMPANY	Occidental Permian Ltd.	22-00155-UT	Rebuttal	NM	Standby Service Rate Design	11/22/2022
MIDAMERICAN ENERGY COMPANY	Tech Customers	RPU-2022-0001	Additional Direct & Rebuttal	IA	Application of Advance Ratemaking Principles to Wind Prime	11/21/2022
ENTERGY TEXAS, INC.	Texas Industrial Energy Consumers	53719	Cross	TX	Retiring Plant Rate Rider	11/16/2022

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NORTHERN STATES POWER COMPANY	Xcel Large Industrials	E002/GR-21-630	Rebuttal	MN	Class Cost-of-Service Study; Distribution System Costs; Transmission System Costs; Class Revenue Allocation; C&I Demand Rate Design; Sales True-Up	11/8/2022
ENTERGY TEXAS, INC.	Texas Industrial Energy Consumers	53719	Direct	TX	Depreciation Expense; HEB Backup Generators; Winter Storm URI; Class Cost-of-Service Study; Schedule IS; Schedule SMS	10/26/2022
GEORGIA POWER COMPANY	Georgia Association of Manufacturers	44280	Direct	GA	Alternate Rate Plan, Cost Recovery of Major Assets; Class Revenue Allocation; Other Tariff Terms and Conditions	10/20/2022
NEW YORK STATE ELECTRIC & GAS CORPORATION and ROCHESTER GAS AND ELECTRIC CORPORATION	Multiple Intervenors	22-E-0317 / 22-G-0318 22-E-0319 / 22-G-0320	Rebuttal	NY	COVID-19 Impact; Distribution Cost Allocation; Class Revenue Allocation; Firm Transportation Rate Design	10/18/2022
SOUTHWESTERN PUBLIC SERVICE COMPANY	Occidental Permian Ltd.	22-00155-UT	Direct	NM	Standby Service Rate Design	10/17/2022
NORTHERN STATES POWER COMPANY	Xcel Large Industrials	E002/GR-21-630	Direct	MN	Class Cost-of-Service Study; Class Revenue Allocation; Multi-Year Rate Plan; Interim Rates; TOU Rate Design	10/3/2022
NEW YORK STATE ELECTRIC & GAS CORPORATION and ROCHESTER GAS AND ELECTRIC CORPORATION	Multiple Intervenors	22-E-0317 / 22-G-0318 22-E-0319 / 22-G-0320	Direct	NY	Electric and Gas Embedded Cost of Service Studies; Class Revenue Allocation; Rate Design	9/26/2022
SOUTHWESTERN PUBLIC SERVICE COMPANY	Occidental Permian Ltd.	22-00177-UT	Direct	NM	Renewable Portfolio Standard Incentive	9/26/2022
CENTERPOINT HOUSTON ELECTRIC LLC	Texas Industrial Energy Consumers	53442	Direct	TX	Mobile Generators	9/16/2022
ONCOR ELECTRIC DELIVERY COMPANY LLC	Texas Industrial Energy Consumers	53601	Cross-Rebuttal	TX	Class Cost-of-Service Study, Class Revenue Allocation; Distribution Energy Storage Resource	9/16/2022
ONCOR ELECTRIC DELIVERY COMPANY LLC	Texas Industrial Energy Consumers	53601	Direct	TX	Class Cost-of-Service Study; Class Revenue Allocation; Rate Design; Tariff Terms and Conditions	8/26/2022
SOUTHWESTERN PUBLIC SERVICE COMPANY	Texas Industrial Energy Consumers	53034	Cross-Rebuttal	TX	Energy Loss Factors; Allocation of Eligible Fuel Expense; Allocation of Off-System Sales Margins	8/5/2022

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MIDAMERICAN ENERGY COMPANY	Tech Customers	RPU-2022-0001	Direct	IA	Application of Advance Ratemaking Principles to Wind Prime	7/29/2022
SOUTHWESTERN PUBLIC SERVICE COMPANY	Texas Industrial Energy Consumers	53034	Direct	TX	Allocation of Eligible Fuel Expense; Allocation of Winter Storm Uri	7/6/2022
AUSTIN ENERGY	Texas Industrial Energy Consumers	None	Cross-Rebuttal	TX	Allocation of Production Plant Costs; Energy Efficiency Fee Allocation	7/1/2022
AUSTIN ENERGY	Texas Industrial Energy Consumers	None	Direct	TX	Revenue Requirement; Class Cost-of-Service Study; Class Revenue Allocation; Rate Design	6/22/2022
DTE ELECTRIC COMPANY	Gerdau MacSteel, Inc.	U-20836	Direct	MI	Interruptible Supply Rider No. 10	5/19/2022
GEORGIA POWER COMPANY	Georgia Association of Manufacturers	44160	Direct	GA	CARES Program; Capacity Expansion Plan; Cost Recovery of Retired Plant; Additional Sum	5/6/2022
EL PASO ELECTRIC COMPANY	Freeport-McMoRan, Inc.	52195	Cross-Rebuttal	TX	Rate 38; Class Cost-of-Service Study; Revenue Allocation	11/19/2021
SOUTHWESTERN PUBLIC SERVICE COMPANY	Occidental Permian Ltd.	20-00238-UT	Supplemental	NM	Responding to Seventh Bench Request Order (Amended testimony filed on 11/15)	11/12/2021
EL PASO ELECTRIC COMPANY	Freeport-McMoRan, Inc.	52195	Direct	TX	Class Cost-of-Service Study; Class Revenue Allocation; Rate 15 Design	10/22/2021
SOUTHWESTERN PUBLIC SERVICE COMPANY	Texas Industrial Energy Consumers	51802	Cross-Rebuttal	TX	Cost Allocation; Production Tax Credits; Radial Lines; Load Dispatching Expenses; Uncollectible Expense; Class Revenue Allocation; LGS-T Rate Design	9/14/2021
GEORGIA POWER COMPANY	Georgia Association of Manufacturers	43838	Direct	GA	Vogtle Unit 3 Rate Increase	9/9/2021
SOUTHWESTERN PUBLIC SERVICE COMPANY	Occidental Permian Ltd.	21-00172-UT	Direct	NM	RPS Financial Incentive	9/3/2021
SOUTHWESTERN PUBLIC SERVICE COMPANY	Texas Industrial Energy Consumers	51802	Direct	TX	Class Cost-of-Service Study; Class Revenue Allocation; LGS-T Rate Design	8/13/2021
SOUTHWESTERN PUBLIC SERVICE COMPANY	Texas Industrial Energy Consumers	51802	Direct	TX	Schedule 11 Expenses; Jurisdictional Cost Allocation; Abandoned Generation Assets	8/13/2021
ENTERGY TEXAS, INC.	Texas Industrial Energy Consumers	51997	Direct	TX	Storm Restoration Cost Allocation and Rate Design	8/6/2021

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PECO ENERGY COMPANY	Philadelphia Area Industrial Energy Users Group	R-2021-3024601	Surrebuttal	PA	Class Cost-of-Service Study; Revenue Allocation	8/5/2021
PECO ENERGY COMPANY	Philadelphia Area Industrial Energy Users Group	R-2021-3024601	Rebuttal	PA	Class Cost-of-Service Study; Revenue Allocation; Universal Service Costs	7/22/2021
SOUTHWESTERN PUBLIC SERVICE COMPANY	Occidental Permian Ltd.	20-00238-UT	Supplemental	NM	Settlement Support of Class Cost-of-Service Study; Rate Desgin; Revenue Requirement.	7/1/2021
PECO ENERGY COMPANY	Philadelphia Area Industrial Energy Users Group	R-2021-3024601	Direct	PA	Class Cost-of-Service Study; Revenue Allocation	6/28/2021
DTE GAS COMPANY	Association of Businesses Advocating Tariff Equity	U-20940	Rebuttal	MI	Allocation of Uncollectible Expense	6/23/2021
FLORIDA POWER & LIGHT COMPANY	Florida Industrial Power Users Group	20210015-EI	Direct	FL	Four-Year Rate Plan; Reserve Surplus; Solar Base Rate Adjustments; Class Cost-of-Service Study; Class Revenue Allocation; CILC/CDR Credits	6/21/2021
ENTERGY ARKANSAS, LLC	Arkansas Electric Energy Consumers, Inc.	20-067-U	Surrebuttal	AR	Certificate of Environmental Compatibility and Public Need	6/17/2021
SOUTHWESTERN PUBLIC SERVICE COMPANY	Occidental Permian Ltd.	20-00238-UT	Rebuttal	NM	Rate Design	6/9/2021
DTE GAS COMPANY	Association of Businesses Advocating Tariff Equity	U-20940	Direct	MI	Class Cost-of-Service Study; Rate Design	6/3/2021
SOUTHWESTERN ELECTRIC POWER COMPANY	Texas Industrial Energy Consumers	51415	Supplemental Direct	TX	Retail Behind-The-Meter-Generation; Class Cost of Service Study; Class Revenue Allocation; LGS-T Rate Design; Time-of-Use Fuel Rate	5/17/2021
SOUTHWESTERN PUBLIC SERVICE COMPANY	Occidental Permian Ltd.	20-00238-UT	Direct	NM	Class Cost-of-Service Study; Class Revenue Allocation, LGS-T Rate Design, TOU Fuel Charge	5/17/2021
ENTERGY ARKANSAS, LLC	Arkansas Electric Energy Consumers, Inc.	20-067-U	Direct	AR	Certificate of Environmental Compatibility and Public Need	5/6/2021
SOUTHWESTERN PUBLIC SERVICE COMPANY	Texas Industrial Energy Consumers	51625	Direct	TX	Fuel Factor Formula; Time Differentiated Costs; Time-of-Use Fuel Factor	4/5/2021
SOUTHWESTERN ELECTRIC POWER COMPANY	Texas Industrial Energy Consumers	51415	Direct	TX	ATC Tracker, Behind-The-Meter Generation; Class Cost-of-Service Study; Class Revenue Allocation; Large Lighting and Power Rate Design; Synchronous Self-Generation Load Charge	3/31/2021
ENTERGY TEXAS, INC.	Texas Industrial Energy Consumers	51215	Direct	TX	Certificate of Convenience and Necessity for the Liberty County Solar Facility	3/5/2021

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SOUTHWESTERN ELECTRIC POWER COMPANY	Texas Industrial Energy Consumers	50997	Cross Rebuttal	TX	Rate Case Expenses	1/28/2021
PPL ELECTRIC UTILITIES CORPORATION	PPL Industrial Customer Alliance	M-2020-3020824	Supplemental	PA	Energy Efficiency and Conservation Plan	1/27/2021
CENTRAL HUDSON GAS & ELECTRIC	Multiple Intervenors	20-E-0428 / 20-G-0429	Rebuttal	NY	Distribution cost classification; revised Electric Embedded Cost-of-Service Study; revised Distribution Mains Study	1/22/2020
MIDAMERICAN ENERGY COMPANY	Tech Customers	EPB-2020-0156	Reply	IA	Emissions Plan	1/21/2021
SOUTHWESTERN ELECTRIC POWER COMPANY	Texas Industrial Energy Consumers	50997	Direct	TX	Disallowance of Unreasonable Mine Development Costs; Amortization of Mine Closure Costs; Imputed Capacity	1/7/2021
CENTRAL HUDSON GAS & ELECTRIC	Multiple Intervenors	20-E-0428 / 20-G-0429	Direct	NY	Electric and Gas Embedded Cost of Service; Class Revenue Allocation; Rate Design; Revenue Decoupling Mechanism	12/22/2020
NIAGARA MOHAWK POWER CORP.	Multiple Intervenors	20-E-0380 / 20-G-0381	Rebuttal	NY	AMI Cost Allocation Framework	12/16/2020
ENTERGY TEXAS, INC.	Texas Industrial Energy Consumers	51381	Direct	TX	Generation Cost Recovery Rider	12/8/2020
NIAGARA MOHAWK POWER CORP.	Multiple Intervenors	20-E-0380 / 20-G-0381	Direct	NY	Electric and Gas Embedded Cost of Service; Class Revenue Allocation; Rate Design; Earnings Adjustment Mechanism; Advanced Metering Infrastructure Cost Allocation	11/25/2020
LUBBOCK POWER & LIGHT	Texas Industrial Energy Consumers	51100	Direct	TX	Test Year; Wholesale Transmission Cost of Service and Rate Design	11/6/2020
CONSUMERS ENERGY COMPANY	Association of Businesses Advocating Tariff Equity	U-20889	Direct	MI	Scheduled Lives, Cost Allocation and Rate Design of Securitization Bonds	10/30/2020
CHEYENNE LIGHT, FUEL AND POWER COMPANY	HollyFrontier Cheyenne Refining LLC	20003-194-EM-20	Cross-Answer	WY	PCA Tariff	10/16/2020
SOUTHWESTERN PUBLIC SERVICE COMPANY	Occidental Permian Ltd.	20-00143	Direct	NM	RPS Incentives; Reassignment of non-jurisdictional PPAs	9/11/2020
ROCKY MOUNTAIN POWER	Wyoming Industrial Energy Consumers	20000-578-ER-20	Cross	WY	Time-of-Use period definitions; ECAM Tracking of Large Customer Pilot Programs	9/11/2020
ROCKY MOUNTAIN POWER	Wyoming Industrial Energy Consumers	20000-578-ER-20	Direct	WY	Class Cost-of-Service Study; Time-of-Use period definitions; Interruptible Service and Real-Time Day Ahead Pricing pilot programs	8/7/2020

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ENTERGY TEXAS, INC.	Texas Industrial Energy Consumers	50790	Direct	TX	Hardin Facility Acquisition	7/27/2020
PHILADELPHIA GAS WORKS	Philadelphia Industrial and Commercial Gas Users Group	2020-3017206	Surrebuttal	PA	Interruptible transportation tariff; Allocation of Distribution Mains; Universal Service and Energy Conservations; Gradualism	7/24/2020
CONSUMERS ENERGY COMPANY	Association of Businesses Advocating Tariff Equity	U-20697	Rebuttal	MI	Energy Weighting, Treatment of Interruptible Load; Allocation of Distribution Capacity Costs; Allocation of CVR Costs	7/14/2020
PHILADELPHIA GAS WORKS	Philadelphia Industrial and Commercial Gas Users Group	2020-3017206	Rebuttal	PA	Distribution Main Allocation; Design Day Demand; Class Revenue Allocation; Balancing Provisions	7/13/2020
PECO ENERGY COMPANY	Philadelphia Area Industrial Energy Users Group	2020-3019290	Rebuttal	PA	Network Integration Transmission Service Costs	7/9/2020
CONSUMERS ENERGY COMPANY	Association of Businesses Advocating Tariff Equity	U-20697	Direct	MI	Class Cost-of-Service Study;Financial Compensation Method; General Interruptible Service Credit	6/24/2020
PHILADELPHIA GAS WORKS	Philadelphia Industrial and Commercial Gas Users Group	2020-3017206	Direct	PA	Class Cost-of-Service Study; Class Revenue Allocation; Rate Design	6/15/2020
CONSUMERS ENERGY COMPANY	Association of Businesses Advocating Tariff Equity	U-20650	Rebuttal	MI	Distribution Mains Classification and Allocation	5/5/2020
GEORGIA POWER COMPANY	Georgia Association of Manufacturers and Georgia Industrial Group	43011	Direct	GA	Fuel Cost Recovery Natural Gas Price Assumptions	5/1/2020
CONSUMERS ENERGY COMPANY	Association of Businesses Advocating Tariff Equity	U-20650	Direct	MI	Class Cost-of-Service Study; Transportation Rate Design; Gas Demand Response Pilot Program; Industry Association Dues	4/14/2020
ROCKY MOUNTAIN POWER	Wyoming Industrial Energy Consumers	90000-144-XI-19	Direct	WY	Coal Retirement Studies and IRP Scenarios	4/1/2020
DTE GAS COMPANY	Association of Businesses Advocating Tariff Equity	U-20642	Direct	MI	Class Cost-of-Service Study; Class Revenue Allocation; Infrastructure Recovery Mechanism; Industry Association Dues	3/24/2020
SOUTHWESTERN PUBLIC SERVICE COMPANY	Texas Industrial Energy Consumers	49831	Cross	TX	Radial Transmission Lines; Allocation of Transmission Costs; SPP Administrative Fees; Load Dispatching Expenses; Uncollectible Expense	3/10/2020
SOUTHWESTERN PUBLIC SERVICE COMPANY	Occidental Permian Ltd.	19-00315-UT	Direct	NM	Time-Differentiated Fuel Factor	3/6/2020

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SOUTHERN PIONEER ELECTRIC COMPANY	Western Kansas Industrial Electric Consumers	20-SPEE-169-RTS	Direct	KS	Class Revenue Allocation	3/2/2020
SOUTHWESTERN PUBLIC SERVICE COMPANY	Texas Industrial Energy Consumers	49831	Direct	TX	Schedule 11 Expenses; Depreciation Expense (Rev. Req. Phase Testimony)	2/10/2020
SOUTHWESTERN PUBLIC SERVICE COMPANY	Texas Industrial Energy Consumers	49831	Direct	TX	Class-Cost-of-Service Study; Class Revenue Allocation; Rate Design (Rate Design Phase Testimony)	2/10/2020
SOUTHWESTERN PUBLIC SERVICE COMPANY	Occidental Permian Ltd.	19-00134-UT	Direct	NM	Renewable Portfolio Standard Rider	2/5/2020
SOUTHWESTERN PUBLIC SERVICE COMPANY	Occidental Permian Ltd.	19-00170-UT	Settlement	NM	Settlement Support of Rate Design, Cost Allocation and Revenue Requirement	1/20/2020
SOUTHWESTERN ELECTRIC POWER COMPANY	Texas Industrial Energy Consumers	49737	Direct	TX	Certificate of Convenience and Necessity	1/14/2020

To access a downloadable list of Testimony filed from 1976 through the prior year, use this link: J. Pollock Testimony filed from 1976 through the prior year

APPENDIX C

Procedure for Conducting a Class Cost-of-Service Study

Q WHAT PROCEDURES ARE USED IN A CLASS COST-OF-SERVICE STUDY?

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

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

Once costs have been functionalized, the next step is to identify the primary causative factor (or factors). This step is referred to as classification. Costs are classified as demand-related, energy- (or commodity-) related or customer-related. Demand (or capacity) related costs vary with peak demand, which is measured in kilowatts or peak day send out. This includes production, transmission, and some distribution investment and related fixed operation and maintenance (O&M) expenses. As explained later, peak demand determines the amount of capacity needed for reliable service. Energy-related costs vary with natural gas throughput, which is measured in dekatherms. Energy-related costs include purchased gas and variable O&M expense. Customer-related costs vary directly with the number of customers such as meters, service laterals, billing, and customer service, and they may also include a portion of distribution mains.

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

Further, each customer class should be comprised of customers having similar characteristics. The relevant characteristics include the type of end-use customer (*e.g.,* residential, general service sales, transportation), average size and how delivery service is provided. Allocating costs to homogeneous customer classes will ensure that the rates derived from a class cost-of-service study are just and reasonable and reflect the actual cost to serve.

Q WHAT KEY PRINCIPLES ARE RECOGNIZED IN A CLASS COST-OF-SERVICE STUDY FOR NATURAL GAS DELIVERY SERVICE?

A A properly conducted CCOSS recognizes two key cost-causation principles. First, not all gas customers purchase gas supplied by a local distribution company (LDC). Some customers purchase and transport their own gas to the city gate. Thus, the LDC does not incur purchased gas and other related costs to serve a transportation customer. Second, not all customers take the same delivery service. Larger transportation customers may take delivery service directly from either the transmission system or high-pressure distribution mains. Third, the use of storage services will depend on the tolerances between actual and nominated gas deliveries. The smaller the tolerances, the lower the amount of storage services. Fourth, since cost causation is also related to how natural gas is used, both the timing and rate of gas consumption (*i.e.*, demand) are critical. Consistent with the obligation to serve and to ensure reliability, the LDC

must purchase sufficient gas supply to meet the maximum needs of its sales customers. The LDC must also construct the required distribution mains and other facilities to attach customers to the system, and these facilities must be sized to meet the expected contribution to the peak day design, which is the maximum expected demand on the delivery system.

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for Rate Increase by Peoples Gas Systems, Inc.	**DOCKET NO. 20250029-GU Filed: June 30, 2025**

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, 14323 S. Outer 40 Rd., Suite 206N, St. Louis, Missouri 63017. 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. 20250029-GU; 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 30th day of June 2025.

KITTY TURNER
Notary Public, Notary Seal
State of Missouri
Lincoln County
Commission # 15390610
My Commission Expires 04-25-2027

Kitty Turner, Notary Public
Commission #: 15390610

My Commission expires on April 25, 2027

PEOPLES GAS SYSTEMS, INC

Comparison Between Peak & Average and Annual Throughput

Test Year Ending December 31, 2026

Line	Customer Class	Peak & Average Method	Annual Throughput
		(1)	(2)
1	Residential	6.216%	4.863%
2	Residential Stand by Generator	0.005%	0.004%
3	Residential GHP	0.000%	0.000%
4	Commercial Standby Generator	0.030%	0.030%
5	Small General Service	0.566%	0.498%
6	Gen. Service - 1	5.512%	5.067%
7	Gen. Service - 2	7.727%	7.144%
8	Gen. Service - 3	4.462%	4.168%
9	Gen. Service - 4	2.642%	2.655%
10	Gen. Service - 5	9.300%	9.525%
11	Commercial Street Lighting	0.022%	0.026%
12	Commercial Gas Heat Pump	0.002%	0.002%
13	Small Interruptible Service	2.426%	2.389%
14	Interruptible Large Volume 1	7.281%	7.618%
15	Contract Transportation (flex)	53.661%	55.891%
16	Wholesale	0.147%	0.117%
17	Off System Sales	3.189%	3.312%
18	Total	100.000%	100.000%

PEOPLES GAS SYSTEMS, INC.
FIPUG's Revised Customer/Demand Study at Present Rates
Test Year Ending December 31, 2026

LINE	DESCRIPTION	TOTAL	RESIDENTIAL (1, 2, 3)	RESIDENTIAL GENERATORS	RESIDENTIAL HEAT PUMP	COMMERCIAL HEAT PUMP	COMMERCIAL STREET LIGHTING	SMALL GENERAL SERVICE	GENERAL SERVICE 1
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	REVENUES: (projected test year)								
2	Gas Sales	459,055,558	178,313,259	545,010	1,807	15,780	213,590	11,910,743	63,364,339
3	Other Operating Revenue	17,300,165	9,552,797	23,566	32	254	727	717,100	1,409,707
4	Total	476,355,723	187,866,055	568,576	1,839	16,034	214,317	12,627,843	64,774,046
5	EXPENSES:								
6	Purchased Gas Cost	0	0	0	0	0	0	0	0
7	O&M Expenses	161,248,281	107,667,250	318,498	830	2,761	19,170	4,658,454	13,170,056
8	Depreciation Expenses	96,259,724	46,762,289	137,799	615	2,316	22,583	2,666,979	10,091,694
9	Amortization Expenses	10,398,041	1,648,150	1,401	80	356	5,048	145,100	1,393,622
10	Taxes Other Than Income--Fixed	34,457,537	17,356,473	51,773	218	810	7,611	980,618	3,557,416
11	Taxes Other Than Income--Revenue	3,218,666	1,269,383	3,842	12	108	1,448	85,324	437,669
12	Gain on Sale of Property	(224,601)	(205,114)	(574)	(1)	(2)	0	(5,686)	(8,793)
13	Total Expenses excl. Income Taxes	305,357,647	174,498,431	512,739	1,755	6,348	55,859	8,530,790	28,641,664
	Expense with IT	329,432,949	176,380,496	520,600	1,766	7,711	78,169	9,107,625	33,728,845
14	INCOME TAXES:	24,075,302	1,882,066	7,862	12	1,364	22,310	576,836	5,087,180
15	**NET OPERATING INCOME:**	**146,922,774**	**11,485,559**	**47,976**	**73**	**8,323**	**136,148**	**3,520,218**	**31,045,202**
16	**RATE BASE:**	**2,954,441,634**	**1,435,416,894**	**4,230,053**	**18,866**	**71,066**	**692,983**	**81,863,142**	**309,723,106**
17	**RATE OF RETURN**	**4.97%**	**0.80%**	**1.13%**	**0.39%**	**11.71%**	**19.65%**	**4.30%**	**10.02%**

PEOPLES GAS SYSTEMS, INC.
FIPUG's Revised Customer/Demand Study at Present Rates
Test Year Ending December 31, 2026

LINE	DESCRIPTION	GENERAL SERVICE 2	GENERAL SERVICE 3	GENERAL SERVICE 4	GENERAL SERVICE 5	COMMERCIAL GENERATORS	SMALL INTERRUPTIBLE SERVICE	INTERRUPTIBLE SERVICE	WHOLESALE	SPECIAL CONTRACTS
		(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
1	REVENUES: (projected test year)									
2	Gas Sales	68,446,676	33,211,483	15,562,427	38,659,565	900,848	5,595,151	8,277,617	612,724	33,424,540
3	Other Operating Revenue	623,617	141,551	25,035	376,901	57,376	42,997	17,660	39,478	4,271,368
4	Total	69,070,292	33,353,034	15,587,462	39,036,466	958,224	5,638,148	8,295,277	652,202	37,695,908
5	EXPENSES:									
6	Purchased Gas Cost	0	0	0	0	0	0	0	0	0
7	O&M Expenses	12,436,451	5,301,514	2,707,171	5,664,016	511,770	772,710	1,131,975	179,355	6,706,299
8	Depreciation Expenses	11,530,598	5,603,827	3,024,583	7,057,432	300,838	959,183	1,531,455	187,800	6,379,734
9	Amortization Expenses	1,950,032	1,122,290	647,952	1,528,729	7,395	206,234	333,988	38,844	1,368,821
10	Taxes Other Than Income--Fixed	3,999,765	1,912,205	1,024,428	2,387,305	112,242	324,740	517,634	63,860	2,160,440
11	Taxes Other Than Income--Revenue	466,698	225,362	105,322	263,764	6,475	38,096	56,050	4,407	254,706
12	Gain on Sale of Property	(3,422)	(354)	(62)	(80)	(483)	(12)	(5)	(5)	(10)
13	Total Expenses excl. Income Taxes	30,380,122	14,164,845	7,509,395	16,901,166	938,237	2,300,952	3,571,097	474,259	16,869,990
	Expense with IT	35,827,420	16,866,404	8,646,729	20,017,657	941,051	2,770,805	4,236,227	499,312	19,802,130
14	INCOME TAXES:	5,447,298	2,701,559	1,137,334	3,116,491	2,814	469,853	665,131	25,053	2,932,140
15	**NET OPERATING INCOME:**	**33,242,872**	**16,486,630**	**6,940,733**	**19,018,809**	**17,173**	**2,867,343**	**4,059,049**	**152,890**	**17,893,778**
16	**RATE BASE:**	**353,866,466**	**171,969,025**	**92,815,629**	**216,571,180**	**9,234,707**	**29,434,500**	**46,995,591**	**5,763,092**	**195,775,334**
17	**RATE OF RETURN**	**9.39%**	**9.59%**	**7.48%**	**8.78%**	**0.19%**	**9.74%**	**8.64%**	**2.65%**	**9.14%**

PEOPLES GAS SYSTEMS, INC.
FIPUG's Recommended Class Revenue Allocation
Based on FIPUG's Revised Customer/Demand Study
Forecast Test Year Ending December 31, 2026
(Dollar Amounts in $000)

Line	Customer Class	Current Base Revenues	Target Revenue Deficiency	Increase At Cost	Gradualism Constraints	Apply Gradualism Constraints	Adjust to Required Increase	Base Rate Increase Amount	Base Rate Increase Percent	Target Base Revenues
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	**Residential**	$178,313,259	$119,632,061	67.1%	33.5%	($59,986,276)	$0	$59,645,785	33.5%	$237,959,044
2	**Residential Standby Generators**	$545,010	$336,160	61.7%	33.5%	($153,854)	$0	$182,306	33.5%	$727,316
3	**Residential Heat Pump**	$1,807	$1,672	92.5%	33.5%	($1,067)	$0	$605	33.5%	$2,412
4	**Commercial Heat Pump**	$15,780	($3,128)	-19.8%	0.0%	$3,128	$1,916	$1,916	12.1%	$17,696
5	**Commercial Street Lighting**	$213,590	($94,865)	-44.4%	0.0%	$94,865	$18,687	$18,687	8.7%	$232,277
6	**Small General Service**	$11,910,743	$3,493,223	29.3%	29.3%	$0	$0	$3,493,223	29.3%	$15,403,966
7	**General Service - 1**	$63,364,339	($7,506,602)	-11.8%	0.0%	$7,506,602	$8,351,938	$8,351,938	13.2%	$71,716,277
8	**General Service - 2**	$68,446,676	($5,939,836)	-8.7%	0.0%	$5,939,836	$9,542,300	$9,542,300	13.9%	$77,988,976
9	**General Service - 3**	$33,211,483	($3,270,367)	-9.8%	0.0%	$3,270,367	$4,637,286	$4,637,286	14.0%	$37,848,769
10	**General Service - 4**	$15,562,427	$529,206	3.4%	3.4%	$0	$2,502,850	$3,032,055	19.5%	$18,594,483
11	**General Service - 5**	$38,659,565	($2,076,910)	-5.4%	0.0%	$2,076,910	$5,840,020	$5,840,020	15.1%	$44,499,585
12	**Commercial Standby Generators**	$900,848	$839,988	93.2%	33.5%	($538,655)	$0	$301,333	33.5%	$1,202,181
13	**Small Interruptible Service**	$5,595,151	($613,211)	-11.0%	0.0%	$613,211	$793,726	$793,726	14.2%	$6,388,876
14	**Interruptible Service**	$8,277,617	($370,695)	-4.5%	0.0%	$370,695	$1,267,275	$1,267,275	15.3%	$9,544,892
15	**Wholesale**	$612,724	$358,460	58.5%	33.5%	($153,503)	$0	$204,956	33.5%	$817,681
16	**Special Contract**	$33,424,540	($2,722,501)	-8.1%	0.0%	$2,722,501	$5,279,243	$5,279,243	15.8%	$38,703,783
17	**Total**	$459,055,558	$102,592,655	22.3%		($38,235,241)	$38,235,241	$102,592,655	22.3%	$561,648,213
	Reference:	OPC POD 7 Taylor Workpapers	PGS Schedule H-1 Demand/ Customer Study	(2) + (1)	Max = 1.5x Min =0%	(1) x (4)	Spread on Rate Base	(2) + (5) + (6)	(7) + (1)	(1) + (7)

CERTIFICATE OF SERVICE

I **HEREBY CERTIFY** that a true and correct copy of the foregoing Direct Testimony and Exhibits of Jeffry Pollock has been furnished by electronic mail this 30th day of June 2025 to the following parties of record:

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/s/ Jon C. Moyle, Jr.
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