

**BEFORE THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS**

In the Matter of the Application of)
Southern Pioneer Electric Company for) **DOCKET NO. 24-SPEE-540-TAR**
Approval of its Renewable Energy)
Program Rider Tariff.)
)

Testimony

of

Jeffry Pollock

On Behalf of

**Air Products and Chemicals, Inc.
National Beef Packaging Company, LLC**

July 8, 2024



BEFORE THE
PUBLIC SERVICE COMMISSION OF SOUTH CAROLINA

In the Matter of the Application of)
Southern Pioneer Electric Company for) DOCKET NO. 24-SPEE-540-TAR
Approval of its Renewable Energy)
Program Rider Tariff.)
)

TABLE OF CONTENTS

TABLE OF CONTENTS ii
GLOSSARY OF ACRONYMS iii
TESTIMONY OF JEFFRY POLLOCK 1
VERIFICATION 9
APPENDIX A 10
APPENDIX B 12

GLOSSARY OF ACRONYMS

Term	Definition
Air Products	Air Products and Chemicals, Inc.
Evergy	Evergy Kansas Central, Inc.
kW	Kilowatts
LMP	Locational Marginal Price
National Beef	National Beef Packaging Company, LLC
Participation Agreement	Three-Party Agreement -RE Program Participation Agreement
PPA	Purchased Power Agreement
RE Program	Renewable Energy Program Rider
SPEC	Southern Pioneer Electric Corporation
Staff R&R	Staff Recommendation and Report
Sunflower	Sunflower Electric Power Corporation

TESTIMONY OF JEFFRY POLLOCK

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

2 A Jeffry Pollock; 14323 South Outer Forty Rd., Suite 206N, St. Louis, MO 63017.

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

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

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

6 A I have a Bachelor of Science Degree in Electrical Engineering and a Master's in
7 Business Administration from Washington University in St. Louis, Missouri. Since
8 graduation in 1975, I have been engaged in a variety of consulting assignments,
9 including energy procurement and regulatory matters in both the United States and
10 several Canadian provinces. My qualifications are documented in **Appendix A**. A list
11 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 sponsoring testimony on behalf of Air Products and Chemicals, Inc. (Air Products)
14 and National Beef Packaging Company, LLC (National Beef). Air Products and
15 National Beef are customers of Southern Pioneer Electric Corporation (SPEC), and
16 they purchase electricity on various rate schedules.

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

18 A I address the Staff Recommendation and Report (Staff R&R) recommending approval
19 of the Renewable Energy Program Rider (RE Program) and Three-Party Agreement
20 — RE Program Participation Agreement (Participation Agreement) and related

1 stipulations.¹ Specifically, my testimony is to advise the Commission that the prototype
2 Participation Agreement incorporated into the pending Settlement Agreement filed on
3 June 25, 2024, contains terms and conditions that make it unlikely of acceptance by
4 large volume, industrial users. A better path forward is to allow the parties to negotiate
5 terms that are mutually acceptable. Thereafter, the mutually acceptable agreements
6 could be presented to the Commission for review and approval, upon a finding by the
7 Commission that such agreement is in the public interest.

8 **Q ARE YOU ENDORSING THE RECOMMENDATIONS IN STAFF'S**
9 **RECOMMENDATION AND REPORT ON ISSUES NOT ADDRESSED IN YOUR**
10 **TESTIMONY?**

11 A No.

12 **Q WHAT IS YOUR POSITION ON THE PENDING SETTLEMENT?**

13 A Air Products and National Beef are not signatories in support of the Settlement
14 Agreement — however, they are not opposing it.

15 **Q ARE AIR PRODUCTS AND NATIONAL BEEF INTERESTED IN PROCURING**
16 **RENEWABLE ENERGY?**

17 A Yes. Air Products and National Beef have been discussing renewable purchase
18 options with SPEC and Sunflower Electric Power Corporation (Sunflower) for several
19 years. Thus, they have an interest in ensuring the benefits they can derive from any
20 voluntary program will outweigh the risks. Despite the many discussions, we only
21 recently became aware of the terms and conditions when the Participation Agreement
22 was first provided to the parties by SPEC on May 21, 2024.

¹ Notice of Filing of Staff's Report and Recommendation (May 31, 2024).

1 **Q WHAT IS THE RENEWABLE ENERGY PROGRAM PARTICIPATION**
2 **AGREEMENT?**

3 A The Participation Agreement outlines the terms and conditions that would apply to
4 Tier 3 customers who voluntarily participate in the RE Program. Tier 3 customers
5 would be required to have a minimum size of 1,000 kilowatts (kW) for wind purchases
6 and 500 kW for solar purchases. The minimum size threshold could be met at an
7 individual metering point or by aggregation of the multiple metering points for the
8 customer's SPEC accounts. The Participation Agreement specifies, among other
9 things, financial guarantees, default provisions, and penalties for early termination.

10 **Q ARE TIER 1 AND TIER 2 CUSTOMERS REQUIRED TO SIGN THE PARTICIPATION**
11 **AGREEMENT?**

12 A No.

13 **Q SHOULD THE COMMISSION APPROVE THE PARTICIPATION AGREEMENT AS**
14 **STAFF RECOMMENDS?**

15 A No. It is premature to approve the Participation Agreement. Many of the terms and
16 conditions will require extensive negotiation between customers, SPEC, and
17 Sunflower before any customer can agree to assume the many risks and obligations.
18 At a minimum, the Participation Agreement will require significant review by in-house
19 risk management and legal personnel. The extent of such review will be determined
20 by the specific transaction under consideration. For example, a short-term purchased
21 power agreement (PPA) with a fixed price would necessarily require less review and
22 scrutiny than a long-term subscription to a Sunflower-owned asset that also requires
23 significant credit support and the assumption of market risk. Thus, approving a one-
24 size-fits-all agreement will necessarily limit the scope of any negotiations, thereby
25 stifling participation in this voluntary procurement.

1 Absent any ability to negotiate potential material changes to the Participation
2 Agreement, customers would likely have no interest in SPEC's Tier 3 program, despite
3 their sustainability goals, because the risks more than outweigh the benefits.

4 **Q ARE AIR PRODUCTS AND NATIONAL BEEF LIKELY TO VOLUNTARILY**
5 **PROCURE RENEWABLE ENERGY UNDER THE TERMS OF THE PARTICIPATION**
6 **AGREEMENT ATTACHED TO STAFF'S RECOMMENDATION AND REPORT?**

7 A No. As discussed later, if the Commission approves the Participation Agreement in its
8 present form, and without any ability to negotiate necessary changes, it is unlikely that
9 either Air Products or National Beef would seriously consider voluntary purchases of
10 renewable energy from SPEC/Sunflower.

11 **Q IN WHAT RESPECT ARE THE TERMS AND CONDITIONS OF THE**
12 **PARTICIPATION AGREEMENT ONE-SIDED?**

13 A For example, the Participation Agreement states a clear preference that a Tier 3
14 customer provide an irrevocable letter of credit (unless otherwise agreed to in writing
15 by Sunflower, SPEC, and the customer). Based on my experience, letters of credit
16 are the most expensive way to provide security. For this reason, corporate buyers
17 would likely prefer a corporate guarantee. There is no reason why an irrevocable letter
18 of credit should be the default option.

19 Further, the amount of security that would be posted (both initially and at
20 various times throughout the term of the Participation Agreement) would be based on
21 the customer's present and future credit rating. Any downward change in a customer's
22 credit rating would automatically increase the amount of security that the customer
23 would have to post, even if the customer was in no serious danger of default.

1 **Q WOULD ANY OTHER EVENTS TRIGGER A CHANGE IN THE AMOUNT OF**
2 **CREDIT SUPPORT A CUSTOMER WOULD BE OBLIGATED TO PROVIDE?**

3 A Yes. In addition to any change in a customer's credit rating, the amount of credit
4 support would change based on the current value, recalculated quarterly, of the Early
5 Renewable Energy Termination Payment. The latter is based on projected changes
6 in the locational marginal prices (LMPs) for the remaining term of any dedicated
7 renewable purchase payable within 30 days. In other words, a Tier 3 customer would
8 be exposed to market risk.

9 **Q DO OTHER APPROVED VOLUNTARY RENEWABLE ENERGY SUBSCRIPTION**
10 **PROGRAMS REQUIRE A CUSTOMER TO PROVIDE A LETTER OF CREDIT IN AN**
11 **AMOUNT THAT WOULD CHANGE DUE TO CHANGES IN EITHER THE**
12 **CUSTOMER'S CREDIT RATING OR THE AMOUNT OF AN EARLY TERMINATION**
13 **PAYMENT?**

14 A No. For example, I understand that under the various voluntary renewable energy
15 subscription programs provided by Evergy Kansas Central, Inc. (Evergy), a customer
16 is not required to post additional credit.

17 **Q DOES EVERGY REQUIRE CUSTOMERS TO SIGN LONG-TERM AGREEMENTS**
18 **FOR EACH OF ITS RENEWABLE PROCUREMENT OPTIONS?**

19 A No. For example, two of Evergy's renewable energy procurement options (Renewable
20 Energy Program Rider and Solar Subscription Rider) do not require a customer to sign
21 a long-term agreement.

1 **Q DO THESE OPTIONS REQUIRE A CUSTOMER TO ASSUME MARKET RISK OR**
2 **POST CREDIT BASED ON MARK-TO-MARKET VALUATION?**

3 A No. Neither option requires a customer to assume market risk whereas under SPEC's
4 proposal, Tier 3 customers would be at risk for any differences between the contract
5 price and the LMPs at the Sunflower load node. The risk is amplified by mark-to-
6 market accounting that directly impacts the amount of credit the customer would be
7 required to post from time-to-time.

8 **Q COULD THESE REQUIREMENTS POTENTIALLY LIMIT BROAD**
9 **PARTICIPATION?**

10 A Yes. Some customers may not be allowed to enter into agreements that require
11 irrevocable letters of credit or are viewed as a derivative contract; that is, a financial
12 agreement that derives its value from an underlying asset where the value is based
13 on the performance of market factors, such as wholesale prices.

14 **Q IS IT AN ACCEPTED PRACTICE TO REQUIRE LONG-TERM AGREEMENTS FOR**
15 **SUBSCRIPTIONS TO SPECIFIC OR DEDICATED RENEWABLE PROJECTS?**

16 A Yes. For example, Evergy's Direct Renewable Participation Service is provided
17 pursuant to an agreement between Evergy and the customer. I understand that the
18 agreement is neither filed with nor approved by the Commission. This allows for some
19 customization of agreements – so long as they are not different in a material manner
20 from the filed tariff. This ability to address any unique customer concerns has helped
21 make the Evergy renewable program successful – in fact, I understand that this
22 program is fully subscribed.

1 Q ARE SUBSCRIBERS TO EVERGY'S DIRECT RENEWABLE PARTICIPATION
2 SERVICE REQUIRED TO ASSUME MARKET RISK?

3 A No. Subscribers pay a fixed rate depending on the specific project for the life of the
4 contract. They are not subject to market risk.

5 Q ARE THERE OTHER CONCERNS WITH THE PARTICIPATION AGREEMENT?

6 A Yes. Although legal review of the Participation Agreement is ongoing, I have identified
7 several initial concerns.

8 First, despite obligating customers to provide credit support for and to take and
9 pay for renewable energy for the term of the Participation Agreement, there is no
10 provision that would allow the customer to participate in either the solicitation of or
11 contract negotiations between Sunflower and a third-party renewable energy provider
12 that ultimately determine the price, terms and conditions.

13 Second, the Participation Agreement states that any damages received from
14 the Developer shall be retained by Sunflower. This would absolve Sunflower from any
15 obligation to share the damages with customers in the event that a renewable energy
16 resource either fails to achieve commercial operation on the expected in-service date
17 and/or fails to provide a minimum supply of renewable energy during a calendar year.

18 Third, a Tier 3 customer would be required to commit to a contract term that
19 matches either the life of the dedicated renewable energy asset or the duration of a
20 third-party PPA (*i.e.*, 10 to 30 years, if not longer). A customer may not be willing or
21 able to assume this long-term contract risk while also being exposed to market risk.
22 As previously stated, the Evergy Direct Renewable Participation Service provides for
23 a fixed price over the project life.

24 Additional problems may surface following a more in-depth legal and risk
25 management analysis by Air Products and National Beef.

1 Q WHAT DO YOU RECOMMEND?

2 A In lieu of approving the Participation Agreement incorporated into the Settlement
3 Agreement, the Commission should give the parties free reign to negotiate an
4 agreement that meets the needs of the parties.

5 Q DOES THIS CONCLUDE YOUR TESTIMONY?

6 A Yes.

VERIFICATION

STATE OF MISSOURI)
) SS
COUNTY OF ST. LOUIS)

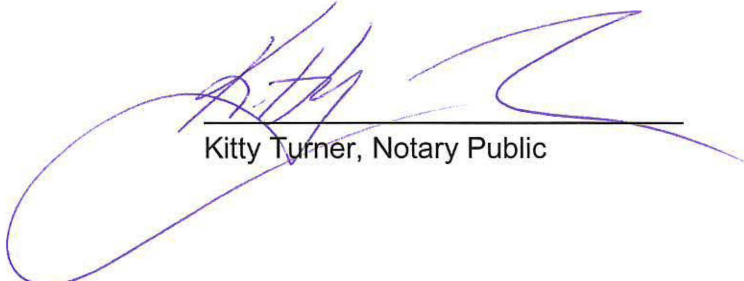
Jeffry Pollock, having first been duly sworn upon his oath, states that he is the President of J. Pollock, Incorporated and that he has read the above and foregoing testimony submitted in KCC Docket No. 24-SPEE-540-TAR and that the statements contained therein are true and correct according to his best information, knowledge and belief.



JEFFRY POLLOCK

SUBSCRIBED AND SWORN to before me on this 8th day of July 2024.





Kitty Turner, Notary Public

My Commission Expires: April 25, 2027.

APPENDIX A
Qualifications of Jeffry Pollock

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

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

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

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

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

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

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

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

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

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

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

APPENDIX B
Testimony Filed in Regulatory Proceedings
by Jeffry Pollock

UTILITY	ON BEHALF OF	DOCKET	TYPE	STATE / PROVINCE	SUBJECT	DATE
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
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
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
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
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC	Texas Industrial Energy Consumers	56211	Direct	TX	Customer Load Study Charge; Transmission Line Extensions; Rider IRA	6/19/2024
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	Curtable General Service; Interruptible General Service	6/5/2024
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

APPENDIX B
Testimony Filed in Regulatory Proceedings
by Jeffry Pollock

UTILITY	ON BEHALF OF	DOCKET	TYPE	STATE / PROVINCE	SUBJECT	DATE
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 Association, 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
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

APPENDIX B
Testimony Filed in Regulatory Proceedings
by Jeffry Pollock

UTILITY	ON BEHALF OF	DOCKET	TYPE	STATE / PROVINCE	SUBJECT	DATE
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
ENERGY TEXAS, INC.	Texas Industrial Energy Consumers	53719	Cross	TX	Retiring Plant Rate Rider	11/16/2022
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
ENERGY 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

APPENDIX B
Testimony Filed in Regulatory Proceedings
by Jeffry Pollock

UTILITY	ON BEHALF OF	DOCKET	TYPE	STATE / PROVINCE	SUBJECT	DATE
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
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

APPENDIX B
Testimony Filed in Regulatory Proceedings
by Jeffry Pollock

UTILITY	ON BEHALF OF	DOCKET	TYPE	STATE / PROVINCE	SUBJECT	DATE
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
ENERGY TEXAS, INC.	Texas Industrial Energy Consumers	51997	Direct	TX	Storm Restoration Cost Allocation and Rate Design	8/6/2021
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 Design; 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
ENERGY ARKANSAS, LLC	Arkansas Electric Energy Consumers, Inc.	20-067-U	Surrebuttal	AR	Certificate of Environmental Compatibility and Public Need	6/17/2021

APPENDIX B
Testimony Filed in Regulatory Proceedings
by Jeffry Pollock

UTILITY	ON BEHALF OF	DOCKET	TYPE	STATE / PROVINCE	SUBJECT	DATE
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
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

APPENDIX B
Testimony Filed in Regulatory Proceedings
by Jeffry Pollock

UTILITY	ON BEHALF OF	DOCKET	TYPE	STATE / PROVINCE	SUBJECT	DATE
ENERGY 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
ENERGY 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

APPENDIX B
Testimony Filed in Regulatory Proceedings
by Jeffry Pollock

UTILITY	ON BEHALF OF	DOCKET	TYPE	STATE / PROVINCE	SUBJECT	DATE
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
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
SOUTHWESTERN PUBLIC SERVICE COMPANY	Occidental Permian Ltd.	19-00170-UT	Rebuttal	NM	Class Cost-of-Service Study; Class Revenue Allocation	12/20/2019

APPENDIX B
Testimony Filed in Regulatory Proceedings
by Jeffry Pollock

UTILITY	ON BEHALF OF	DOCKET	TYPE	STATE / PROVINCE	SUBJECT	DATE
ALABAMA POWER COMPANY	Alabama Industrial Energy Consumers	32953	Direct	AL	Certificate of Convenience and Necessity	12/4/2019
SOUTHWESTERN PUBLIC SERVICE COMPANY	Occidental Permian Ltd.	19-00170-UT	Direct	NM	Class Cost-of-Service Study; Class Revenue Allocation; Rate Design	11/22/2019
SOUTHWESTERN PUBLIC SERVICE COMPANY	Texas Industrial Energy Consumers	49616	Cross	TX	Contest proposed changes in the Fuel Factor Formula	10/17/2019
GEORGIA POWER COMPANY	Georgia Association of Manufacturers and Georgia Industrial Group	42516	Direct	GA	Return on Equity; Capital Structure; Coal Combustion Residuals Recovery; Class Revenue Allocation; Rate Design	10/17/2019
NEW YORK STATE ELECTRIC & GAS CORPORATION and ROCHESTER GAS AND ELECTRIC CORPORATION	Multiple Intervenors	19-E-0378 / 19-G-0379 19-E-0380 / 19-G-0381	Rebuttal	NY	Electric and Gas Embedded Cost of Service; Class Revenue Allocation; Rate Design	10/15/2019
NEW YORK STATE ELECTRIC & GAS CORPORATION and ROCHESTER GAS AND ELECTRIC CORPORATION	Multiple Intervenors	19-E-0378 / 19-G-0379 19-E-0380 / 19-G-0381	Direct	NY	Electric and Gas Embedded Cost of Service; Class Revenue Allocation; Rate Design; Amortization of Regulatory Liabilities; AMI Cost Allocation	9/20/2019
AEP TEXAS INC.	Texas Industrial Energy Consumers	49494	Cross-Rebuttal	TX	ERCOT 4CPs; Class Revenue Allocation; Customer Support Costs	8/13/2019
AEP TEXAS INC.	Texas Industrial Energy Consumers	49494	Direct	TX	Class Cost-of-Service Study; Class Revenue Allocation; Rate Design; Transmission Line Extensions	7/25/2019
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC	Texas Industrial Energy Consumers	49421	Cross-Rebuttal	TX	Class Cost-of-Service Study	6/19/2019
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC	Texas Industrial Energy Consumers	49421	Direct	TX	Class Cost-of-Service Study; Rate Design; Transmission Service Facilities Extensions	6/6/2019
SOUTHWESTERN PUBLIC SERVICE COMPANY	Texas Industrial Energy Consumers	48973	Direct	TX	Prudence of Solar PPAs, Imputed Capacity, treatment of margins from Off-System Sales	5/21/2019
CONSUMERS ENERGY COMPANY	Association of Businesses Advocating Tariff Equity	U-20322	Rebuttal	MI	Classification of Distribution Mains; Allocation of Working Gas in Storage and Storage	4/29/2019
CONSUMERS ENERGY COMPANY	Association of Businesses Advocating Tariff Equity	U-20322	Direct	MI	Class Cost-of-Service Study; Transportation Rate Design	4/5/2019
SOUTHWESTERN ELECTRIC POWER COMPANY	Texas Industrial Energy Consumers	49042	Cross-Rebuttal	TX	Transmsision Cost Recovery Factor	3/21/2019
ENERGY TEXAS, INC.	Texas Industrial Energy Consumers	49057	Direct	TX	Transmsision Cost Recovery Factor	3/18/2019

APPENDIX B
Testimony Filed in Regulatory Proceedings
by Jeffry Pollock

UTILITY	ON BEHALF OF	DOCKET	TYPE	STATE / PROVINCE	SUBJECT	DATE
DUKE ENERGY PROGRESS, LLC	Nucor Steel - South Carolina	2018-318-E	Direct	SC	Class Cost-of-Service Study, Class Revenue Allocation, LGS Rate Design, Depreciation Expense	3/4/2019
ENERGY ARKANSAS, LLC	Arkansas Electric Energy Consumers, Inc.	18-037	Settlement	AR	Testimony in Support of Settlement	3/1/2019
ENERGY+ INC.	Toyota Motor Manufacturing Canada	EB-2018-0028	Updated Evidence	ON	Class Cost-of-Service Study, Distribution and Standby Distribution Rate Design	2/15/2019
ENERGY ARKANSAS, LLC	Arkansas Electric Energy Consumers, Inc.	18-037	Surrebuttal	AR	Solar Energy Purchase Option Tariff	2/14/2019
SOUTHWESTERN PUBLIC SERVICE COMPANY	Texas Industrial Energy Consumers	48847	Direct	TX	Fuel Factor Formulas	1/11/2019
ENERGY ARKANSAS, LLC	Arkansas Electric Energy Consumers, Inc.	18-037	Direct	AR	Solar Energy Purchase Option Tariff	1/10/2019

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](#)

Respectfully submitted,

FOULSTON SIEFKIN LLP

By: /s/ James P. Zakoura
James P. Zakoura, KS 07644
Foulston Siefkin LLP
7500 College Blvd., Suite 1400
Overland Park, KS 66210-4041
Telephone: 913-498-2100
Facsimile: 913-498-2101
Email: jzakoura@foulston.com

ATTORNEYS FOR:
AIR PRODUCTS AND CHEMICALS, INC. &
NATIONAL BEEF PACKAGING COMPANY, LLC

CERTIFICATE OF SERVICE

I hereby certify that on this 8th day of July 2024, the foregoing was electronically filed with the Kansas Corporation Commission and that one copy was delivered electronically to all parties on the service list as follows:

JOSEPH R. ASTRAB, ATTORNEY CITIZENS' UTILITY RATEPAYER BOARD 1500 SW ARROWHEAD RD TOPEKA, KS 66604 j.astrab@curb.kansas.gov	TODD E. LOVE, ATTORNEY CITIZENS' UTILITY RATEPAYER BOARD 1500 SW ARROWHEAD RD TOPEKA, KS 66604 t.love@curb.kansas.gov
DAVID W. NICKEL, CONSUMER COUNSEL CITIZENS' UTILITY RATEPAYER BOARD 1500 SW ARROWHEAD RD TOPEKA, KS 66604 d.nickel@curb.kansas.gov	SHONDA RABB CITIZENS' UTILITY RATEPAYER BOARD 1500 SW ARROWHEAD RD TOPEKA, KS 66604 s.rabb@curb.kansas.gov

<p>DELLA SMITH CITIZENS' UTILITY RATEPAYER BOARD 1500 SW ARROWHEAD RD TOPEKA, KS 66604 d.smith@curb.kansas.gov</p>	<p>AHSAN LATIF, LITIGATION COUNSEL KANSAS CORPORATION COMMISSION 1500 SW ARROWHEAD RD TOPEKA, KS 66604 a.latif@kcc.ks.gov</p>
<p>CARLY MASENTHIN, LITIGATION COUNSEL KANSAS CORPORATION COMMISSION 1500 SW ARROWHEAD RD TOPEKA, KS 66604 c.masenthin@kcc.ks.gov</p>	<p>VALERIE SMITH, ADMINISTRATIVE ASSISTANT MORRIS LAING EVANS BROCK & KENNEDY 800 SW JACKSON SUITE 1310 TOPEKA, KS 66612-1216 vsmith@morrislaing.com</p>
<p>TREVOR WOHLFORD, ATTORNEY MORRIS LAING EVANS BROCK & KENNEDY 800 SW JACKSON SUITE 1310 TOPEKA, KS 66612-1216 twohlford@morrislaing.com</p>	<p>GLENDA CAFER MORRIS LAING EVANS BROCK & KENNEDY CHTD 800 SW JACKSON STE 1310 TOPEKA, KS 66612-1216 gcafer@morrislaing.com</p>
<p>LINDSAY CAMPBELL, INTERIM PRESIDENT & CEO SOUTHERN PIONEER ELECTRIC COMPANY 1850 W OKLAHOMA PO BOX 430 ULYSSES, KS 67880-0368 lcampbell@pioneerelectric.coop</p>	<p>LARISSA LAYMAN LEGAL EXECUTIVE ASSISTANT SOUTHERN PIONEER ELECTRIC COMPANY 1850 W OKLAHOMA PO BOX 430 ULYSSES, KS 67880-0368 llayman@pioneerelectric.coop</p>
<p>CHANTRY SCOTT INTERIM ASST CEO & CFO SOUTHERN PIONEER ELECTRIC COMPANY 1850 WEST OKLAHOMA PO BOX 403 ULYSSES, KS 67880 cscott@pioneerelectric.coop</p>	<p>KYLER C. WINEINGER, ASSISTANT GENERAL COUNSEL KANSAS CORPORATION COMMISSION 1500 SW ARROWHEAD RD TOPEKA, KS 66604 k.wineinger@kcc.ks.gov</p>

SHELBY HUGHART, LEGAL ASSISTANT MORRIS LAING EVANS BROCK & KENNEDY CHTD 300 N MEAD STE 200 WICHITA, KS 67202-2745 shughart@morrislaing.com	WILL B. WOHLFORD, ATTORNEY MORRIS LAING EVANS BROCK & KENNEDY CHTD 300 N MEAD STE 200 WICHITA, KS 67202-2745 wwohlford@morrislaing.com
JEFFRY POLLOCK J. POLLOCK, INCORPORATED 14323 SOUTH OUTER 40 RD., STE 206N TOWN AND COUNTRY, MO 63017-5734 jcp@jpollockinc.com	JAMES P. ZAKOURA FOULSTON SIEFKIN LLP 7500 COLLEGE BLVD., STE 1400 OVERLAND PARK, KS 66201-4041 jzakoura@foulston.com

/s/ James P. Zakoura
James P. Zakoura