

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

**In re: Petition for a Limited Proceeding
to Approve Large Load Tariff, by Duke
Energy Florida, LLC**

**DOCKET NO. 20260064-EI
Filed: June 24, 2026**

**TESTIMONY OF
JEFFRY POLLOCK**

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



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

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

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for a Limited Proceeding to Approve Large Load Tariff, by Duke Energy Florida, LLC	DOCKET NO. 20260064-EI Filed: June 24, 2026
--	--

Table of Contents

GLOSSARY OF ACRONYMS	ii
TESTIMONY OF JEFFRY POLLOCK	1
APPENDIX A.....	3
APPENDIX B.....	5
AFFIDAVIT OF JEFFRY POLLOCK.....	15

GLOSSARY OF ACRONYMS

Term	Definition
DEF	Duke Energy Florida, LLC
CIAC	Contribution in Aid of Construction
FIPUG	Florida Industrial Power Users Group

TESTIMONY OF JEFFRY POLLOCK

1 **Introduction and Qualifications**

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

3 A Jeffry Pollock; 14323 South Outer 40 Rd., Suite 206N, St. Louis, MO 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. For over 50 years, I have
9 been engaged in a variety of consulting assignments, including energy procurement
10 and regulatory matters in both the United States and several Canadian provinces. My
11 qualifications are documented in **Appendix A**. A partial list of my appearances is
12 provided in **Appendix B** to this testimony.

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

14 A I am testifying on behalf of the Florida Industrial Power Users Group (FIPUG).

15 **Q PLEASE DESCRIBE FIPUG.**

16 A FIPUG is group of large users of electricity that has existed for decades and has been
17 an active participant in many contested and other proceedings, including matters
18 involving Duke Energy Florida, LLC. (DEF) and its predecessors, before the Florida
19 Public Service Commission and the Florida Supreme Court. A substantial number of
20 FIPUG members purchase electricity from DEF. They are among the largest DEF
21 customers and consume significant quantities of electricity, often around-the-clock,

1 and require a reliable, affordably-priced supply of electricity to power their operations
2 to remain competitive in their respective markets. I have personally served as an
3 expert witness and consultant to FIPUG for nearly 50 years. FIPUG advocates for
4 reasonably priced, reliable electricity and natural gas and policies that are fair, just,
5 and reasonable for FIPUG members. I have reviewed FIPUG's May 29, 2026, Petition
6 to Intervene and can affirm the petition's factual statements.

7 **Q DO FIPUG MEMBERS HAVE A DIRECT INTEREST IN THE ISSUES RAISED IN**
8 **THIS PROCEEDING?**

9 A Yes. FIPUG members have a direct and substantial interest in the issues raised and
10 the outcome of this proceeding in which DEF is proposing a large load tariff. DEF's
11 April 22, 2026, filing includes a policy for large load customers, a proposed contract
12 for large load customers, proposed changes to DEF's Contribution in Aid of
13 Construction ("CIAC"), and other provisions that substantially affect existing DEF
14 customers, including FIPUG members who may choose to expand their operations in
15 DEF's service territory. Thus, FIPUG has standing to intervene and should be granted
16 full party status in this docket.

17 **Q DOES THAT CONCLUDE YOUR TESTIMONY?**

18 A Yes.

APPENDIX A
Qualifications of Jeffry Pollock

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

2 A Jeffry Pollock. My business mailing address is 14323 South Outer 40 Rd., 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 31 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, Utah,
7 Virginia, Washington, Wisconsin and Wyoming. I have also appeared before the City
8 of Austin Electric Utility Commission, the Board of Public Utilities of Kansas City,
9 Kansas, the Board of Directors of the South Carolina Public Service Authority (a.k.a.
10 Santee Cooper), the Bonneville Power Administration, Travis County (Texas) District
11 Court, 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
ARIZONA PUBLIC SERVICE COMPANY	Arizona Large Customer Group	E-01345A-25-0105	Surrebuttal	AZ	Allocation of Production Plant; Allocation of Distribution Plant; Allocation of Income Tax Expense; Proposed Margin Increase	5/1/2026
GEORGIA POWER COMPANY	Georgia Association of Manufacturers	44280	Direct	GA	Storm Cost Recovery	4/17/2026
SOUTHWESTERN ELECTRIC POWER COMPANY	Texas Industrial Energy Consumers	58819	Cross-Rebuttal	TX	Jurisdictional/Class Cost-of-Service Studies; Imputed Capacity; Power Factor Revenues; Class Revenue Allocation	4/14/2026
GEORGIA POWER COMPANY	Georgia Association of Manufacturers	56765	Direct	GA	Fuel Cost Recovery	4/9/2026
TUCSON ELECTRIC POWER	Arizona Large Customer Group and Freeport Minerals Corporation	E-01933A-25-0103	Surrebuttal	AZ	Class Cost-of-Service Study; System Reliability Benefit Mechanism; Purchased Power Fuel Adjustment Clause; Class Revenue Allocation	4/2/2026
SOUTHWESTERN ELECTRIC POWER COMPANY	Texas Industrial Energy Consumers	58819	Direct	TX	Class Cost-of-Service Study; Class Revenue Allocation; Rate Design	3/24/2026
ARIZONA PUBLIC SERVICE COMPANY	Arizona Large Customer Group	E-01345A-25-0105	Direct	AZ	Class Cost-of-Service Study; Class Revenue Allocation; Rate Design	3/18/2026
TUCSON ELECTRIC POWER COMPANY	Arizona Large Customer Group and Freeport Minerals Corporation	E-01933A-25-0103	Direct	AZ	Class Cost-of-Service Study; Class Revenue Allocation; Rate Design	2/27/2026
WISCONSIN POWER AND LIGHT COMPANY	Wisconsin Industrial Energy Group	6680-TE-115	Surrebuttal	WI	Individual Contract Rate	2/24/2026
WISCONSIN ELECTRIC POWER COMPANY	Wisconsin Industrial Energy Group	6630-TE-113	Surrebuttal	WI	VLC / Bespoke Resources Tariffs and Agreements	2/10/2026
ROCKY MOUNTAIN POWER	Wyoming Industrial Energy Consumers	20000-690-EA-25	Direct	WY	System Generation Factor	2/10/2026
WISCONSIN POWER AND LIGHT COMPANY	Wisconsin Industrial Energy Group	6680-TE-115	Direct	WI	Individual Contract Rate	2/3/2026

APPENDIX B
Testimony Filed in Regulatory Proceedings
by Jeffry Pollock

UTILITY	ON BEHALF OF	DOCKET	TYPE	STATE / PROVINCE	SUBJECT	DATE
WISCONSIN ELECTRIC POWER COMPANY	Wisconsin Industrial Energy Group	6630-TE-113	Direct	WI	Very Large Customer and Bespoke Tariffs	1/7/2026
DUKE ENERGY CAROLINAS, LLC	South Carolina Utility Energy Users Committee	2025-172-E	Surrebuttal	SC	Revenue Apportionment; Rate Design; Class Cost-of-Service Study	11/3/2025
DUKE ENERGY PROGRESS, LLC	Nucor Steel-South Carolina	2025-154-E	Surrebuttal	SC	Treatment of Curtailable Load; Class Cost-of-Service Study; Pension Rider Design	10/17/2025
DUKE ENERGY CAROLINAS, LLC	South Carolina Utility Energy Users Committee	2025-172-E	Direct	SC	Class Cost-of-Servie Study; Class Revenue Allocation; Rate Design; Pension Rider	10/6/2025
DUKE ENERGY PROGRESS, LLC	Nucor Steel-South Carolina	2025-154-E	Direct	SC	Class Cost-of-Service Study; Pension Rider; Service Regulations	9/16/2025
NORTHERN STATES POWER COMPANY	Wisconsin Industrial Energy Group	4220-UR-127	Surrebuttal	WI	Class Cost-of-Service Studies; Class Revenue Allocation	9/12/2025
NORTHERN STATES POWER COMPANY	Wisconsin Industrial Energy Group	4220-UR-127	Rebuttal	WI	Class Cost-of-Service Studies; Class Revenue Allocation	8/28/2025
NORTHERN STATES POWER COMPANY	Wisconsin Industrial Energy Group	4220-UR-127	Direct	WI	Class Cost-of-Service Studies; Class Revenue Allocation; Rate Design	8/8/2025
SOUTHWESTERN PUBLIC SERVICE COMPANY	Texas Industrial Energy Consumers	57791	Direct	TX	Fuel Factor Formula	7/25/2025
EL PASO ELECTRIC COMPANY	Texas Industrial Energy Consumers	57568	Cross-Rebuttal	TX	Class Cost-of-Service Study	7/2/2025
PEOPLES GAS SYSTEMS, INC	Florida Industrial Power Users Group	20250029-GU	Direct	FL	Class Cost-of-Service Study; Class Revenue Allocation	6/30/2025
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

APPENDIX B
Testimony Filed in Regulatory Proceedings
by Jeffry Pollock

UTILITY	ON BEHALF OF	DOCKET	TYPE	STATE / PROVINCE	SUBJECT	DATE
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
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

APPENDIX B
Testimony Filed in Regulatory Proceedings
by Jeffry Pollock

UTILITY	ON BEHALF OF	DOCKET	TYPE	STATE / PROVINCE	SUBJECT	DATE
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

APPENDIX B
Testimony Filed in Regulatory Proceedings
by Jeffry Pollock

UTILITY	ON BEHALF OF	DOCKET	TYPE	STATE / PROVINCE	SUBJECT	DATE
DUKE ENERGY FLORIDA, LLC	Florida Industrial Power Users Group	20240013-EG	Direct	FL	Curtailable 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
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

APPENDIX B
Testimony Filed in Regulatory Proceedings
by Jeffry Pollock

UTILITY	ON BEHALF OF	DOCKET	TYPE	STATE / PROVINCE	SUBJECT	DATE
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
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

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	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
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

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.	22-00177-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
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

APPENDIX B
Testimony Filed in Regulatory Proceedings
by Jeffry Pollock

UTILITY	ON BEHALF OF	DOCKET	TYPE	STATE / PROVINCE	SUBJECT	DATE
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
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
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

APPENDIX B
Testimony Filed in Regulatory Proceedings
by Jeffry Pollock

UTILITY	ON BEHALF OF	DOCKET	TYPE	STATE / PROVINCE	SUBJECT	DATE
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	1/22/2021
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

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](#)

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for a Limited Proceeding to Approve Large Load Tariff, by Duke Energy Florida, LLC	DOCKET NO. 20260064-EI Filed: June 24, 2026
--	--

AFFIDAVIT OF JEFFRY POLLOCK

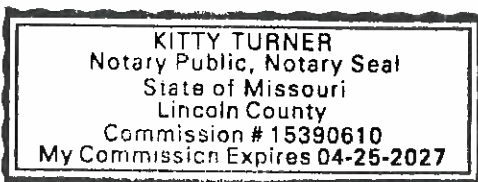
State of Missouri)
) SS
County of St. Louis)

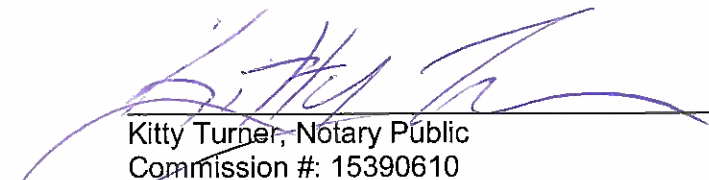
Jeffry Pollock, being first duly sworn, on his oath states:

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 Testimony which has been prepared in written form for introduction into evidence in Florida Public Service Commission Docket No. 20260064-EI; and,
3. I hereby swear and affirm that the answers contained in my testimony are true and correct.


Jeffry Pollock

Subscribed and sworn to before me this 24th day of June 2026.




Kitty Turner, Notary Public
Commission #: 15390610

My Commission expires on April 25, 2027.

CERTIFICATE OF SERVICE

I **HEREBY CERTIFY** that a true and correct copy of the foregoing Testimony of Jeffry Pollock has been furnished by electronic mail this 24th day of June 2026 to the following parties of record:

Duke Energy Florida, LLC Dianne M. Triplett 299 1st Avenue North St. Petersburg, FL 33701 dianne.triplett@duke-energy.com Matthew R. Bernier Stephanie Cuello Robert Pickels 106 E. College Avenue, Ste. 800 Tallahassee, FL 32301 matthew.bernier@duke-energy.com stephanie.cuello@duke-energy.com flregulatorylegal@duke-energy.com robert.pickels@duke-energy.com	Office of Public Counsel Walt Trierweiler Charles J. Rehwinkel Patricia A. Christensen Octavio Simoes-Ponce Austin A. Watrous c/o The Florida Legislature 111 West Madison Street, Room 812 Tallahassee, FL 32399-1400 trierweiler.walt@leg.state.fl.us rehwinkel.charles@leg.state.fl.us christensen.patty@leg.state.fl.us ponce.octavio@leg.state.fl.us watrous.austin@leg.state.fl.us
Florida Public Service Commission Office of the General Counsel Major Thompson Saad Farooqi 2540 Shumard Oak Boulevard Tallahassee, Florida 32399 major.thompson@psc.state.fl.us sfarooqi@psc.state.fl.us discovery-gcl@psc.state.fl.us	PCS Phosphate – White Springs James W. Brew Laura Wynn Baker Sarah B. Newman Stone Mattheis Xenopoulos & Brew, PC 1025 Thomas Jefferson Street, NW Suite E-3400 Washington, DC 20007-5201 jbrew@smxblaw.com lwb@smxblaw.com sbn@smxblaw.com
Florida Rising, Inc. Bradley Marshall Jordan Luebke 111 S. Martin Luther King, Jr. Blvd. Tallahassee, Florida 32301 bmarshall@earthjustice.org jluebke@earthjustice.org	

/s/ Jon C. Moyle, Jr.

Jon C. Moyle, Jr.