

JACOB POUS, P.E.
PRESIDENT, DIVERSIFIED UTILITY CONSULTANTS, INC.
B.S. INDUSTRIAL ENGINEERING M.S. MANAGEMENT

I graduated from the University of Missouri in 1972, receiving a Bachelor of Science Degree in Engineering, and I graduated with a Master of Science in Management from Rollins College in 1980. I have also completed a series of depreciation programs sponsored by Western Michigan University, and have attended numerous other utility related seminars.

Since my graduation from college, I have been continuously employed in various aspects of the utility business. I started with Kansas City Power & Light Co., working in the Rate Department, Corporate Planning and Economic Controls Department, and for a short time in a power plant. My responsibilities included preparation of testimony and exhibits for retail and wholesale rate cases. I participated in cost of service studies, a loss of load probability study, fixed charge analysis, and economic comparison studies. I was also a principal member of project teams that wrote, installed, maintained, and operated both a computerized series of depreciation programs and a computerized financial corporate model.

I joined the firm of R. W. Beck and Associates, an international consulting engineering firm with over 500 employees performing predominantly utility related work, in 1976 as an Engineer in the Rate Department of its Southeastern Regional Office. While employed with that firm, I prepared and presented rate studies for various electric, gas, water, and sewer systems, prepared and assisted in the preparation of cost of service studies, prepared depreciation and decommissioning analyses for wholesale and retail rate proceedings, and assisted in the development of power supply studies for electric systems. I resigned from that firm in November 1986 in order to co-found Diversified Utility Consultants, Inc. At the time of my resignation, I held the titles of Executive Engineer, Associate and Supervisor of Rates in the Austin office of R. W. Beck and Associates. I later founded P&L Concepts, Inc.

As a principal of the firm of Diversified Utility Consultants, Inc., I have presented and prepared numerous electric, gas, and water analyses in both retail and wholesale proceedings. These analyses have been performed on behalf of clients, including public utility commissions, throughout the United States and Canada. As president of P&L Concepts, Inc., I perform the same type of services as performed under Diversified Utility Consultants, Inc.

I have been involved in over 300 different utility rate proceedings, many of which have resulted in settlements prior to the presentation of testimony before regulatory bodies.

I am registered to practice as a Professional Engineer in the states of Florida, Texas, Mississippi, North Carolina, Arizona, New Mexico, Arkansas, and Oklahoma.

UTILITY RATE PROCEEDINGS IN WHICH TESTIMONY HAS BEEN PRESENTED BY JACOB POUS

ALASKA		
<i>ALASKA REGULATORY COMMISSION</i>		
<i>JURISDICTION / COMPANY</i>	<i>DOCKET NO.</i>	<i>TESTIMONY TOPIC</i>
Beluga Pipe Line Co.	P-04-81	Refundable Rates
Kenai Nikiski Pipeline	U-04-81	Rate Base
ARIZONA		
<i>ARIZONA CORPORATION COMMISSION</i>		
<i>JURISDICTION / COMPANY</i>	<i>DOCKET NO.</i>	<i>TESTIMONY TOPIC</i>
Citizens Utilities Co.	E-1032-93-111	Depreciation
ARKANSAS		
<i>ARKANSAS PUBLIC SERVICE COMMISSION</i>		
<i>JURISDICTION / COMPANY</i>	<i>DOCKET NO.</i>	<i>TESTIMONY TOPIC</i>
Reliant Energy ARKLA	01-0243-U	Depreciation
CALIFORNIA		
<i>CALIFORNIA PUBLIC SERVICE COMMISSION</i>		
<i>JURISDICTION / COMPANY</i>	<i>DOCKET NO.</i>	<i>TESTIMONY TOPIC</i>
Pacific Gas & Electric Co.	Application No. 97-12-020	Depreciation, Net Salvage, and Amortization of True Up
Pacific Gas & Electric Co.	Application No. 02-11-017	Mass Property Salvage, Net Salvage, Mass Property Life, Life Analysis, Remaining Life, Depreciation
San Diego Gas & Electric Co.		Value of Power Plants
Southern California Edison Co.	Application 02-05-004	Depreciation, Net Salvage
CANADA		
<i>ALBERTA ENERGY AND UTILITIES BOARD</i>		
<i>JURISDICTION / COMPANY</i>	<i>DOCKET NO.</i>	<i>TESTIMONY TOPIC</i>
AltaLink Management/ Transalta Utilities Corp	1279345 and 1279347	Depreciation
Epcor Distribution, Inc.	App No. 1306821	Depreciation
Enmax Corporation	App No. 1306818	Depreciation
Transalta Utilities Corporation	TFO Tariff Appl. 1287507	Depreciation
UtiliCorp Networks Canada (Alberta) Ltd.	App. No. 1250392	Depreciation
Atco Electric	App. No. 1275494	Depreciation
<i>ALBERTA PUBLIC UTILITIES BOARD</i>		
Alberta Power Limited	E 91095	Depreciation
Alberta Power Limited	E 97065	Depreciation
Canadian Western Natural Gas Co. Limited		Depreciation
Centra Gas Alberta Inc.		Depreciation
Edmonton Power Co.	E 97065	Depreciation

Edmonton Power Generation, Inc.	1999/2000	GUR Compliance, Depreciation
Northwestern Utilities Limited	E 91044	Depreciation
NOVA Gas Transmission Ltd.	RE95006	Depreciation
TransAlta Utilities Corporation	E 91093	Depreciation
TransAlta Utilities Corporation	E 97065	Depreciation
TransAlta Utilities Corporation	App No. 200051	Gain on Sale
NORTHWEST TERRITORIES PUBLIC UTILITIES BOARD		
<i>JURISDICTION / COMPANY</i>	<i>DOCKET NO.</i>	<i>TESTIMONY TOPIC</i>
Northwest Territories Power Corporation	1995/96, 1996-97	Depreciation
Northwest Territories Power Corporation	2001	Depreciation
COURTS		
<i>JURISDICTION / COMPANY</i>	<i>DOCKET NO.</i>	<i>TESTIMONY TOPIC</i>
112th Judicial District Court of Texas	5093	Ratemaking principles, Calculation of damages
253rd Judicial District Court of Texas	45,615	Ratemaking principles, Level of Bond
126th Judicial District Court of Texas	91-1519	Ratemaking principles, Level of Bond
United States Bankruptcy Court Eastern District of Texas	93-10408S	Level of Harm, Ratemaking, Equity for Creditors
3rd Judicial District Court of Texas		Adequacy of Notice
DISTRICT OF COLUMBIA		
PUBLIC SERVICE COMMISSION OF THE DISTRICT OF COLUMBIA		
<i>JURISDICTION / COMPANY</i>	<i>DOCKET NO.</i>	<i>TESTIMONY TOPIC</i>
Washington Gas Light Co.	768	Depreciation
FLORIDA		
FLORIDA PUBLIC SERVICE COMMISSION		
<i>JURISDICTION / COMPANY</i>	<i>DOCKET NO.</i>	<i>TESTIMONY TOPIC</i>
Progress Energy Florida, Inc.	050078-EL	Depreciation
Florida Power & Light Co.	790380-EU	Territorial Dispute
FEDERAL ENERGY REGULATORY COMMISSION		
<i>JURISDICTION / COMPANY</i>	<i>DOCKET NO.</i>	<i>TESTIMONY TOPIC</i>
Alabama Power Co.	ER83-369	Depreciation
Connecticut Municipal Elect. Energy Coop v Connecticut Light & Power Co.	EL83-14	Decommissioning
Florida Power & Light Co.	ER84-379	Depreciation, Decommissioning
Florida Power & Light Co.	ER93-327-000	Transmission access
Georgia Power Co.	ER76-587	Rate Base
Georgia Power Co.	ER79-88	Depreciation
Georgia Power Co.	ER81-730	Coal Fuel Stock Inventory, Depreciation
ISO New England, Inc.	ER07-166-000	Depreciation
Maine Yankee Atomic Power Co.	ER84-344-001	Depreciation, Decommissioning
Maine Yankee Atomic Power Co.	ER88-202	Decommissioning
Pacific Gas & Electric	ER80-214	Depreciation
Public Service of Indiana	ER95-625, 626, 039	Depreciation, Dismantlement
Southern California Edison Co.	ER81-177	Depreciation

Southern California Edison Co.	ER82-427	Depreciation, Decommissioning
Southern California Edison Co.	ER84-75	Depreciation, Decommissioning
Southwestern Public Service Co.	EL 89-50	Depreciation, Decommissioning
System Energy Resource, Inc.	ER95-1042-000	Depreciation, Decommissioning
Vermont Electric Power Co.	ER83 342, 343	Decommissioning
Virginia Electric and Power Co.	ER78-522	Depreciation, Rate Base
INDIANA		
<i>INDIANA UTILITY REGULATORY COMMISSION</i>		
<i>JURISDICTION / COMPANY</i>	<i>DOCKET NO.</i>	<i>TESTIMONY TOPIC</i>
Indianapolis Water Co.	39128	Depreciation
Indiana Michigan Power Co.	39314	Depreciation, Decommissioning
KANSAS		
<i>KANSAS CORPORATION COMMISSION</i>		
<i>JURISDICTION / COMPANY</i>	<i>DOCKET NO.</i>	<i>TESTIMONY TOPIC</i>
Arkansas Louisiana Gas Co.	181,200-U	Depreciation
United Cities Gas Co.	181,940-U	Depreciation
LOUISIANA		
<i>LOUISIANA PUBLIC SERVICE COMMISSION</i>		
<i>JURISDICTION / COMPANY</i>	<i>DOCKET NO.</i>	<i>TESTIMONY TOPIC</i>
Louisiana Power & Light Co.	U-16945	Nuclear Prudence, Depreciation
<i>CITY OF NEW ORLEANS</i>		
Entergy New Orleans, Inc.	UD-00-2	Rate Base, Depreciation
MASSACHUSETTS		
<i>MASSACHUSETTS TELECOMMUNICATIONS AND ENERGY</i>		
<i>JURISDICTION / COMPANY</i>	<i>DOCKET NO.</i>	<i>TESTIMONY TOPIC</i>
Bay State Gas	D.T.E.-0527	Depreciation
MISSISSIPPI		
<i>MISSISSIPPI PUBLIC SERVICE COMMISSION</i>		
<i>JURISDICTION / COMPANY</i>	<i>DOCKET NO.</i>	<i>TESTIMONY TOPIC</i>
Mississippi Power Co.	U-3739	Cost of Service, Rate Base, Depreciation
MONTANA		
<i>MONTANA PUBLIC SERVICE COMMISSION</i>		
<i>JURISDICTION / COMPANY</i>	<i>DOCKET NO.</i>	<i>TESTIMONY TOPIC</i>
Montana Power Co. (Gas)	90.6.39	Depreciation
Montana Power Co. (Electric)	90.3.17	Depreciation, Decommissioning
Montana Power Co. (Electric and Gas)	95.9.128	Depreciation
NEVADA		
<i>NEVADA PUBLIC SERVICE COMMISSION</i>		
<i>JURISDICTION / COMPANY</i>	<i>DOCKET NO.</i>	<i>TESTIMONY TOPIC</i>
Nevada Power Co.	81-602, 81-685 Cons.	Depreciation
Nevada Power Co.	83-667, Consolidated	Depreciation
Nevada Power Co.	91-5032	Depreciation, Decommissioning

Nevada Power Co.	03-10002	Depreciation
Sierra Pacific Power Co.	83-955	Depreciation (Electric, Gas, Water, Common)
Sierra Pacific Power Co.	86-557	Depreciation, Decommissioning
Sierra Pacific Power Co.	89-516, 517, 518	Depreciation, Decommissioning (Elec., Gas, Water, Common)
Sierra Pacific Power Co.	91-7079, 80, 81	Depreciation, Decommissioning (Elec., Gas, Water, Common)
Sierra Pacific Power Co.	03-12002	Allowable level of plant in service
Sierra Pacific Power Co.	05-10004	Depreciation
Sierra Pacific Power Co.	05-10006	Depreciation
Southwest Gas Corporation	93-3025 & 93-3005	Depreciation
Southwest Gas Corporation	04-3011	Depreciation
NORTH CAROLINA		
<i>NORTH CAROLINA UTILITIES COMMISSION</i>		
<i>JURISDICTION / COMPANY</i>	<i>DOCKET NO.</i>	<i>TESTIMONY TOPIC</i>
North Carolina Natural Gas	G-21, Sub 177	Cost of Service, Rate Design, Depreciation
OKLAHOMA		
<i>OKLAHOMA CORPORATION COMMISSION</i>		
<i>JURISDICTION / COMPANY</i>	<i>DOCKET NO.</i>	<i>TESTIMONY TOPIC</i>
Public Service Company of Oklahoma	200600285	Depreciation
Arkansas Oklahoma Gas Corporation	PUD 200300088	CWC, Legal expenses, Factoring, Cost Allocation, Depreciation
Oklahoma Natural Gas Co.	PUD 980000683	Depreciation, Calculation Procedure, Depreciation on CWIP
Public Service Co. of Oklahoma	PUD 960000214	Depr., Interim Activity, Net Salvage, Mass Prop., Rate Calc. Technique
Reliant Energy ARKLA	PUD 200200166	Depreciation, Net Salvage, Software Amortization
TEXAS		
<i>TEXAS PUBLIC UTILITY COMMISSION</i>		
<i>JURISDICTION / COMPANY</i>	<i>DOCKET NO.</i>	<i>TESTIMONY TOPIC</i>
Centerpoint Energy Houston Electric LLC	29526	Stranded Costs
Central Power & Light Co.	6375	Depreciation, Rate Base, Cost of Service
Central Power & Light Co.	8439	Fuel Factor
Central Power & Light Co.	8646	Rate Base, Excess Capacity, Depreciation, Rate Design, Rate Case Expense
Central Power & Light Co.	9561	Depr., Excess Capacity, Cost of Service, Rate Base, Taxes
Central Power & Light Co.	11371	Economic Development Rate
Central Power & Light Co.	12820	Nuclear Fuel & Process, OPEB, Pension, Factoring, Depr.
Central Power & Light Co.	14965	Depr., Cash Working Capital, Pension, OPEB, Factoring, Demonstration & selling expense, non-nuclear decommissioning
Central Power & Light Co.	22352	Depreciation
Central Telephone & United Telephone Co.	17809	Rate case expenses

of Texas D/B/A Sprint		
City of Fredericksburg	7661	Territorial Dispute
El Paso Electric Co.	9165	Depreciation
Entergy Gulf States, Inc.	16705	Depr., Prepayments, Payroll Expense, Pension Expense, OPEB's, Cash Working Capital, Transfer of T&D Depr.
Entergy Gulf States, Inc.	21111	Reconcilable fuel costs
Entergy Gulf States, Inc.	21384	Fuel surcharge
Entergy Gulf States, Inc.	23000	Fuel surcharge
Entergy Gulf States, Inc.	22356	Unbundling, Competition, Cost of Service
Entergy Gulf States, Inc.	23550	Reconcilable fuel costs
Entergy Gulf States, Inc.	24336	Price to Beat
Entergy Gulf States, Inc.	24460	Implement PUC Subst.R.25.41(f)(3)(D)
Entergy Gulf States, Inc.	24469	Delay of Deregulation
Entergy Gulf States, Inc.	24953	Interim Fuel Surcharge
Entergy Gulf States, Inc.	26612	Fuel Surcharge
Entergy Gulf States, Inc.	28504	Interim Fuel Surcharge
Entergy Gulf States, Inc.	28818	Cert. for Independent Organization
Entergy Gulf States, Inc.	29408	Fuel Reconciliation
Entergy Gulf States, Inc.	30163	Interim Fuel Surcharge
Entergy Gulf States, Inc.	31315	Incremental Purchase Capacity Rider
Entergy Gulf States, Inc.	31544	Transition to Competition Cost
Entergy Gulf States, Inc.	32465	Interim Fuel Surcharge, Fuel Factor Formula
Entergy Gulf States, Inc.	32710	River Bend 30%, Explicit Capacity, Imputed Capacity, IPCR, SGSF Operating Costs and Depreciation Recovery, Option Costs
Entergy Gulf States, Inc.	33966	Interim Fuel Surcharge
Entergy Gulf States, Inc.	32907	Hurricane Reconstruction Costs
Gulf States Utilities Co.	5560	Depreciation, Fuel Cost Factor
Gulf States Utilities Co.	5820	Fuel Cost, Test Energy, Capacity Factors, Heat Rates
Gulf States Utilities Co.	6525	Depreciation, Rate Case Expenses
Gulf States Utilities Co.	7195 & 6755	Depr., Interim Cash Study, Excess Capacity, Rate Case Exp.
Gulf States Utilities Co.	8702	Rate Case Expenses, Depreciation
Gulf States Utilities Co.	10,894	Fuel Reconciliation, Rate Case Expenses
Gulf States Utilities Co. & Entergy Corp.	11292	Acquisition Adjustment Regulatory Plan, Base Rate, Rate Case Exp.
Gulf States Utilities Co. & Entergy Corp.	12423	North Star Steel Agreement
Gulf States Utilities Co. & Entergy Corp.	12852	Depreciation, OPEB, Pensions, CWC, Other Cost of Service, Rate Base Items
Houston Light & Power Co.	6765	Depreciation, Production Plant, Early Retirement
Lower Colorado River Authority	8400	Rate Design
Magic Valley Electric Cooperative, Inc.	10820	Cost of Service, Financial Integrity, Rate Case Expenses

Southwestern Bell Telephone Co.	18513	Rate case expenses
Southwestern Electric Power Co.	3716	Depreciation
Southwestern Electric Power Co.	4628	Depreciation
Southwestern Electric Power Co.	5301	Depreciation, Fuel Charges, Franchise Fees
Southwestern Electric Power Co.	24449	Fuel Factor Component of Price to Beat Rates
Southwestern Electric Power Co.	24468	Delay of Deregulation
Southwestern Public Service Co.	11520	Depreciation, Cash Working Capital, Rate Case Expenses
Southwestern Public Service Co.	32766	Depreciation Expense Revenue Requirements
Texas-New Mexico Power Co.	9491	Avoided Cost, Rate Case Expenses
Texas-New Mexico Power Co.	10200	Rate Case Expenses
Texas-New Mexico Power Co.	17751	Rate Case Expenses
Texas Utilities Electric Co.	5640	Franchise Fees
Texas Utilities Electric Co.	9300	Depreciation, Rate Base, Cost of Service, Fuel Charges, Rate Case Expenses
Texas Utilities Electric Co.	11735	Cost Allocation, Rate Design, Rate Case Expenses
Texas Utilities Electric Co.	18490	Depreciation Reclassification
West Texas Utilities Co.	7510	Depreciation, Decommissioning, Rate Base, Cost of Service, Rate Design, Rate Case Expenses
West Texas Utilities Co.	10035	Fuel Reconciliation, Rate Case Expenses
West Texas Utilities Co.	13369	Depreciation, Payroll, Pension, OPEB'S, cash working capital, fuel inventory, cost allocation, other.
West Texas Utilities Co.	22354	Depreciation
TEXAS RAILROAD COMMISSION		
<i>JURISDICTION / COMPANY</i>	<i>DOCKET NO.</i>	<i>TESTIMONY TOPIC</i>
Atmos Energy Corporation	9530	Gas Cost, Gas Purchases, Price Mitigation, Rate Case Expense
CenterPoint Energy Entex-City of Tyler	9364	Capital investment, Affiliates
Energas Co.	5793	Depreciation
Energas Co. v. Westar Transmissions Co.	5168 & 4892 Cons.	Cost of Service, Refunds, Contracts, Depreciation
Energas Co.	8205	Cost of Service, Rate Base, Depreciation, Affiliate Transactions, Sale/Leaseback, Losses, Income Taxes
Energas Co.	9002-9135	Depr., Pension, Cash Working Capital, OPEB's, Rate Design
Lone Star Gas Co.	8664	Cash Working Capital, Depreciation Expense, Gain on Sale of Plant, OPEB's, Rate Case Expenses
Rio Grande Valley Gas Co.	7604	Depreciation
Southern Union Gas Co.	2738, 2958, 3002, 3018, 3019 Cons.	Cost of Service, Rate Design, Depreciation
Southern Union Gas Co.	6968 Interim & Cons.	Affiliate Transactions, Rate Base, Income Taxes, Revenues, Cost of Service, Conservation, Depreciation

Southern Union Gas Co.	8033 Consolidated	Acquisition Adj., Depr., Accumulated Provisions for Depr., Distribution Plant, Cost of Gas Clause, Rate Case Expenses
Southern Union Gas Co.	8878	Depreciation, Cash Working Capital, Gain on Sale of Building, Rate Case Expenses, Rate Design
TXU Lone Star Pipeline	8976	Depreciation, Net Salvage, Cash Working Capital, ALG vs. ELG
TXU Gas Distribution	9145-9147	Depreciation, CWC, Revenues, Gain on Sale of Assets, Clearing Accounts, Over Recovery of Clearing Accounts, SFAS 106, Wages/Salaries, Merger Costs, Intra System Allocation, Zero Intercept, Customer Weighting Factor, Rate Design
TXU-Gas Distribution	9400	Depreciation, Net Salvage, Cash Working Capital, Affiliate Transactions, Software Amortization, Securitization, O&M Expenses, Safety Compliance
Westar Transmissions Co.	5787	Depreciation, Rate Base, Cost of Service, Rate Design, Contract Issues, Revenues, Losses, Income Taxes
TEXAS WATER COMMISSION		
<i>JURISDICTION / COMPANY</i>	<i>DOCKET NO.</i>	<i>TESTIMONY TOPIC</i>
City of Harlingen-Certificate for Convenience & Necessity	8480C/8485C/851 2C	Rate Impact for CCN
City of Round Rock	8599/8600M	Rate Discrimination, Cost of Service
Devers Canal System	8388-M	Affil. Transactions, O&M Exp., Return, Allocation, Acquisition Adj., Retroactive Ratemaking, Rate Case Exp., Depr.
Devers Canal System	30102-M	Cost of Service, Rate base, Ratemaking Principles, Affil. Trans.
Southern Utilities Co.	7371-R	Affiliate Transactions, Cost of Service
Scenic Oaks Water Supply Corporation	8097-G	Affiliate Transactions, Cost of Service, Rate base, Cost of Capital, Rate Design, Depreciation
Sharyland Water Supply vs. United Irrigation District	8293-M	Rate Discrimination, Cost of Service, Rate Case Exp.
Travis Co. Water Control & Improv. Dist. 20		Cost of Service
EL PASO PUBLIC UTILITY REGULATION BOARD		
<i>JURISDICTION / COMPANY</i>	<i>DOCKET NO.</i>	<i>TESTIMONY TOPIC</i>
Southern Union Gas Co.	1991	Depreciation, Calculation Procedure
Southern Union Gas Co.	1997	Depreciation, Calculation Procedure
Southern Union Gas Co.	GUD 8878 – 1998	Depreciation, Cash Working Capital, Rate Design, Rate Case Expenses
UTAH		
UTAH PUBLIC SERVICE COMMISSION		
<i>JURISDICTION / COMPANY</i>	<i>DOCKET NO.</i>	<i>TESTIMONY TOPIC</i>
PacifiCorp	98-2035-03	Production Plant Net Salvage, Production Life Span, Interim Additions, Mass Property, Depreciation

Questar	05-057-T01	Conservation Enabling Tariff Adjustment Option and Accounting Orders
WYOMING		
WYOMING PUBLIC SERVICE COMMISSION		
<i>JURISDICTION / COMPANY</i>	<i>DOCKET NO.</i>	<i>TESTIMONY TOPIC</i>
PacifiCorp	20000-ER-00-162	Rate Parity