

**JACOB POUS, P.E. PRINCIPAL  
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 Company, 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.

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. in those instances where Diversified Utility Consultants, Inc. does not perform such activities.

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**

| <b>JURISDICTION/COMPANY</b> | <b>DOCKET NO.</b> | <b>TESTIMONY TOPIC</b> |
|-----------------------------|-------------------|------------------------|
|-----------------------------|-------------------|------------------------|

**ALASKA  
REGULATORY COMMISSION**

|                          |         |                  |
|--------------------------|---------|------------------|
| Beluga Pipe Line Company | P-04-81 | Refundable Rates |
| Kenai Nikiski Pipeline   | U-04-81 | Rate Base        |

**ALBERTA  
ENERGY AND UTILITIES BOARD**

|  |                                      |              |
|--|--------------------------------------|--------------|
| AltaLink Management/Transalta Utilities Corp | App. Nos.<br>1279345 and<br>1279347  | Depreciation |
| Epcor Distribution, Inc.                     | App No. 1306821                      | Depreciation |
| Enmax Corporation                            | App No. 1306818                      | Depreciation |
| Transalta Utilities Corporation              | TFO Tariff<br>Application<br>1287507 | Depreciation |
| UtiliCorp Networks Canada (Alberta) Ltd.     | App. No.<br>1250392                  | Depreciation |
| Atco Electric                                | App. No.<br>1275494                  | Depreciation |

**ALBERTA  
PUBLIC UTILITIES BOARD**

|  |                |                              |
|--|----------------|------------------------------|
| Alberta Power Limited                        | E 91095        | Depreciation                 |
| Alberta Power Limited                        | E 97065        | Depreciation                 |
| Canadian Western Natural Gas Company Limited |                | Depreciation                 |
| Centra Gas Alberta Inc.                      |                | Depreciation                 |
| Edmonton Power Company                       | 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                 |

**ARIZONA  
CORPORATION COMMISSION**

|                            |               |              |
|----------------------------|---------------|--------------|
| Citizens Utilities Company | E-1032-93-111 | Depreciation |
|----------------------------|---------------|--------------|

**ARKANSAS  
PUBLIC SERVICE COMMISSION**

|                      |           |              |
|----------------------|-----------|--------------|
| Reliant Energy ARKLA | 01-0243-U | Depreciation |
|----------------------|-----------|--------------|

**CALIFORNIA  
PUBLIC SERVICE COMMISSION**

|                                    |                       |   |
|------------------------------------|-----------------------|---|
| Pacific Gas & Electric Company     | Appl. No. 97-12-020   | Depreciation, Net Salvage, and Amortization of True Up  |
| Pacific Gas & Electric Company     | Appl. No. 02-11-017   | Mass Property Salvage, Net Salvage, Mass Property Life, Life Analysis, Remaining Life, Depreciation |
| San Diego Gas & Electric Company   |                       | Value of Power Plants   |
| Southern California Edison Company | Application 02-05-004 | Depreciation, Net Salvage   |

**COURTS**

|  |           |   |
|--|-----------|---|
| 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**

|                              |     |              |
|------------------------------|-----|--------------|
| Washington Gas Light Company | 768 | Depreciation |
|------------------------------|-----|--------------|

**EL PASO  
PUBLIC UTILITY REGULATION BOARD**

|                            |                 |   |
|----------------------------|-----------------|---|
| Southern Union Gas Company | 1991            | Depreciation, Calculation Procedure                                 |
| Southern Union Gas Company | 1997            | Depreciation, Calculation Procedure                                 |
| Southern Union Gas Company | GUD 8878 – 1998 | Depreciation, Cash Working Capital, Rate Design, Rate Case Expenses |

**FLORIDA  
PUBLIC SERVICE COMMISSION**

|                               |           |                     |
|-------------------------------|-----------|---------------------|
| Progress Energy Florida, Inc. | 050078-EL | Depreciation        |
| Florida Power & Light Company | 790380-EU | Territorial Dispute |

**FEDERAL ENERGY REGULATORY COMMISSION**

|  |   |   |
|--|---|---|
| Alabama Power Company  | ER83-369  | Depreciation                            |
| Connecticut Municipal Elect. Energy Coop v Connecticut Light & Power Co. | EL83-14   | Decommissioning                         |
| Florida Power & Light Company  | ER84-379  | Depreciation, Decommissioning           |
| Florida Power & Light Company  | ER93-327-000                                    | Transmission access                     |
| Georgia Power Company  | ER76-587  | Rate Base                               |
| Georgia Power Company  | ER79-88   | Depreciation                            |
| Georgia Power Company  | ER81-730  | Coal Fuel Stock Inventory, Depreciation |
| Maine Yankee Atomic Power Company  | ER84-344-001                                    | Depreciation, Decommissioning           |
| Maine Yankee Atomic Power Company  | ER88-202  | Decommissioning                         |
| Pacific Gas & Electric   | ER80-214  | Depreciation                            |
| Public Service of Indiana  | ER95-625-000,<br>ER95-626-000 &<br>ER95-039-000 | Depreciation, Dismantlement             |
| Southern California Edison Company                                       | ER81-177  | Depreciation                            |
| Southern California Edison Company                                       | ER82-427  | Depreciation, Decommissioning           |
| Southern California Edison Company                                       | ER84-75   | Depreciation, Decommissioning           |
| Southwestern Public Service Company                                      | EL 89-50  | Depreciation, Decommissioning           |
| System Energy Resource, Inc.   | ER95-1042-000                                   | Depreciation, Decommissioning           |
| Vermont Electric Power Company   | ER83 342000 &<br>343000                         | Decommissioning                         |
| Virginia Electric and Power Company                                      | ER78-522  | Depreciation, Rate Base                 |

**INDIANA  
UTILITY REGULATORY COMMISSION**

|                                |       |                               |
|--------------------------------|-------|-------------------------------|
| Indianapolis Water Company     | 39128 | Depreciation                  |
| Indiana Michigan Power Company | 39314 | Depreciation, Decommissioning |

**KANSAS  
CORPORATION COMMISSION**

|                                |           |              |
|--------------------------------|-----------|--------------|
| Arkansas Louisiana Gas Company | 181,200-U | Depreciation |
| United Cities Gas Company      | 181,940-U | Depreciation |

**LOUISIANA  
PUBLIC SERVICE COMMISSION**

|                                 |         |                                |
|---------------------------------|---------|--------------------------------|
| Louisiana Power & Light Company | U-16945 | Nuclear Prudence, Depreciation |
|---------------------------------|---------|--------------------------------|

|  |  |  |
|--|--|--|
| <b>MASSACHUSETTS<br/>TELECOMMUNICATIONS AND ENERGY</b> |  |  |
|--|--|--|

|               |             |              |
|---------------|-------------|--------------|
| Bay State Gas | D.T.E.-0527 | Depreciation |
|---------------|-------------|--------------|

|  |  |  |
|--|--|--|
| <b>MISSISSIPPI<br/>PUBLIC SERVICE COMMISSION</b> |  |  |
|--|--|--|

|                           |        |  |
|---------------------------|--------|--|
| Mississippi Power Company | U-3739 | Cost of Service, Rate Base, Depreciation |
|---------------------------|--------|--|

|  |  |  |
|--|--|--|
| <b>MONTANA<br/>PUBLIC SERVICE COMMISSION</b> |  |  |
|--|--|--|

|  |          |                               |
|--|----------|-------------------------------|
| Montana Power Company (Gas)              | 90.6.39  | Depreciation                  |
| Montana Power Company (Electric)         | 90.3.17  | Depreciation, Decommissioning |
| Montana Power Company (Electric and Gas) | 95.9.128 | Depreciation                  |

|   |  |  |
|---|--|--|
| <b>NEVADA<br/>PUBLIC SERVICE COMMISSION</b> |  |  |
|---|--|--|

|                              |                         |  |
|------------------------------|-------------------------|--|
| Nevada Power Company         | 81-602, 81-685<br>Cons. | Depreciation   |
| Nevada Power Company         | 83-667,<br>Consolidated | Depreciation   |
| Nevada Power Company         | 91-5032                 | Depreciation, Decommissioning                                |
| Nevada Power Company         | 03-10002                | Depreciation   |
| Sierra Pacific Power Company | 83-955                  | Depreciation (Electric, Gas, Water, Common)                  |
| Sierra Pacific Power Company | 86-557                  | Depreciation, Decommissioning                                |
| Sierra Pacific Power Company | 89-516, 517,<br>518     | Depreciation, Decommissioning (Elec., Gas,<br>Water, Common) |
| Sierra Pacific Power Company | 91-7079, 80, 81         | Depreciation, Decommissioning (Elec., Gas,<br>Water, Common) |
| Sierra Pacific Power Company | 03-12002                | Allowable level of plant in service                          |
| Sierra Pacific Power Company | 05-10004                | Depreciation   |
| Sierra Pacific Power Company | 05-10006                | Depreciation   |
| Southwest Gas Corporation    | 93-3025 & 93-<br>3005   | Depreciation   |
| Southwest Gas Corporation    | 04-3011                 | Depreciation   |

|                                |  |  |
|--------------------------------|--|--|
| <b>NEW ORLEANS<br/>CITY OF</b> |  |  |
|--------------------------------|--|--|

|                           |         |                         |
|---------------------------|---------|-------------------------|
| Entergy New Orleans, Inc. | UD-00-2 | Rate Base, Depreciation |
|---------------------------|---------|-------------------------|

**NORTHWEST TERRITORIES  
PUBLIC UTILITIES BOARD**

|   |                        |              |
|---|------------------------|--------------|
| Northwest Territories Power Corporation | 1995/96 and<br>1996-97 | Depreciation |
| Northwest Territories Power Corporation | 2001                   | Depreciation |

**NORTH CAROLINA  
UTILITIES COMMISSION**

|                            |               |  |
|----------------------------|---------------|--|
| North Carolina Natural Gas | G-21, Sub 177 | Cost of Service, Rate Design, Depreciation |
|----------------------------|---------------|--|

**OKLAHOMA  
CORPORATION COMMISSION**

|                                    |               |  |
|------------------------------------|---------------|--|
| Arkansas Oklahoma Gas Corporation  | PUD 200300088 | CWC, Legal expenses, Factoring, Cost Allocation, Depreciation          |
| Oklahoma Natural Gas Company       | PUD 980000683 | Depreciation, Calculation Procedure, Depreciation on CWIP              |
| Public Service Company 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  
PUBLIC UTILITY COMMISSION**

|  |       |   |
|--|-------|---|
| Centerpoint Energy Houston Electric LLC                            | 29526 | Stranded Costs  |
| Central Power & Light Company                                      | 6375  | Depreciation, Rate Base, Cost of Service  |
| Central Power & Light Company                                      | 8439  | Fuel Factor   |
| Central Power & Light Company                                      | 8646  | Rate Base, Excess Capacity, Depreciation, Rate Design, Rate Case Expense  |
| Central Power & Light Company                                      | 9561  | Depr., Excess Capacity, Cost of Service, Rate Base, Taxes   |
| Central Power & Light Company                                      | 11371 | Economic Development Rate   |
| Central Power & Light Company                                      | 12820 | Nuclear Fuel & Process, OPEB, Pension, Factoring, Depr.   |
| Central Power & Light Company                                      | 14965 | Depr., Cash Working Capital, Pension, OPEB, Factoring, Demonstration & selling expense, non-nuclear decommissioning |
| Central Power & Light Company                                      | 22352 | Depreciation  |
| Central Telephone & United Telephone Company of Texas D/B/A Sprint | 17809 | Rate case expenses  |
| City of Fredericksburg   | 7661  | Territorial Dispute   |
| El Paso Electric Company   | 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.  | 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  |
| Gulf States Utilities Company                                      | 5560  | Depreciation, Fuel Cost Factor  |
| Gulf States Utilities Company                                      | 5820  | Fuel Cost, Test Energy, Capacity Factors, Heat Rates  |

**TEXAS  
PUBLIC UTILITY COMMISSION (continued)**

|   |             |   |
|---|-------------|---|
| Gulf States Utilities Company                       | 6525        | Depreciation, Rate Case Expenses  |
| Gulf States Utilities Company                       | 7195 & 6755 | Depr., Interim Cash Study, Excess Capacity, Rate Case Exp.  |
| Gulf States Utilities Company                       | 8702        | Rate Case Expenses, Depreciation  |
| Gulf States Utilities Company                       | 10,894      | Fuel Reconciliation, Rate Case Expenses   |
| Gulf States Utilities Company & Entergy Corporation | 11292       | Acquisition Adjustment Regulatory Plan, Base Rate, Rate Case Exp.                                     |
| Gulf States Utilities Company & Entergy Corporation | 12423       | North Star Steel Agreement  |
| Gulf States Utilities Company & Entergy Corporation | 12852       | Depreciation, OPEB, Pensions, Cash Working Capitol, Other Cost of Service, and Rate Base Items        |
| Houston Light & Power Company                       | 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 Company                 | 18513       | Rate case expenses  |
| Southwestern Electric Power Company                 | 3716        | Depreciation  |
| Southwestern Electric Power Company                 | 4628        | Depreciation  |
| Southwestern Electric Power Company                 | 5301        | Depreciation, Fuel Charges, Franchise Fees  |
| Southwestern Electric Power Company                 | 24468       | Delay of Deregulation   |
| Southwestern Public Service Company                 | 11520       | Depreciation, Cash Working Capital, Rate Case Expenses  |
| Texas-New Mexico Power Company                      | 9491        | Avoided Cost, Rate Case Expenses  |
| Texas-New Mexico Power Company                      | 10200       | Rate Case Expenses  |
| Texas-New Mexico Power Company                      | 17751       | Rate Case Expenses  |
| Texas Utilities Electric Company                    | 5640        | Franchise Fees  |
| Texas Utilities Electric Company                    | 9300        | Depreciation, Rate Base, Cost of Service, Fuel Charges, Rate Case Expenses                            |
| Texas Utilities Electric Company                    | 11735       | Cost Allocation, Rate Design, Rate Case Expenses  |
| Texas Utilities Electric Company                    | 18490       | Depreciation Reclassification   |
| West Texas Utilities Company                        | 7510        | Depreciation, Decommissioning, Rate Base, Cost of Service, Rate Design, Rate Case Expenses            |
| West Texas Utilities Company                        | 10035       | Fuel Reconciliation, Rate Case Expenses   |
| West Texas Utilities Company                        | 13369       | Depreciation, Payroll, Pension, OPEB'S, cash working capital, fuel inventory, cost allocation, other. |
| West Texas Utilities Company                        | 22354       | Depreciation  |



| <b>TEXAS<br/>RAILROAD COMMISSION</b>            |                                      |  |
|---|--------------------------------------|--|
| Atmos Energy Corporation                        | 9530                                 | Gas Cost, Gas Purchases, Price Mitigation, Rate Case Expense   |
| CenterPoint Energy Entex-City of Tyler          | 9364                                 | Capital investment, Affiliates   |
| Energas Company                                 | 5793                                 | Depreciation   |
| Energas Company v. Westar Transmissions Company | 5168 & 4892 Cons.                    | Cost of Service, Refunds, Contracts, Depreciation  |
| Energas Company                                 | 8205                                 | Cost of Service, Rate Base, Depreciation, Affiliate Transactions, Sale/Leaseback, Losses, Income Taxes   |
| Energas Company                                 | 9002-9135                            | Depr., Pension, Cash Working Capital, OPEB's, Rate Design  |
| Lone Star Gas Company                           | 8664                                 | Cash Working Capital, Depreciation Expense, Gain on Sale of Plant, OPEB's, Rate Case Expenses  |
| Rio Grande Valley Gas Company                   | 7604                                 | Depreciation   |
| Southern Union Gas Company                      | 2738, 2958, 3002, 3018, & 3019 Cons. | Cost of Service, Rate Design, Depreciation   |
| Southern Union Gas Company                      | 6968 Interim & Cons.                 | Affiliate Transactions, Rate Base, Income Taxes, Revenues, Cost of Service, Conservation, Depreciation   |
| Southern Union Gas Company                      | 8033 Consolidated                    | Acquisition Adj., Depr., Accumulated Provisions for Depr., Distribution Plant, Cost of Gas Clause, Rate Case Expenses  |
| Southern Union Gas Company                      | 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, Cash Working Capital, Revenues, Gain on Sale of Assets, Clearing Accounts, Over Recovery of Clearing Accounts, SFAS 106, Wages and 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 Company                    | 5787                                 | Depreciation, Rate Base, Cost of Service, Rate Design, Contract Issues, Revenues, Losses, Income Taxes   |

| <b>TEXAS<br/>WATER COMMISSION</b>                         |                       |  |
|---|-----------------------|--|
| City of Harlingen-Certificate for Convenience & Necessity | 8480C/8485C/85<br>12C | 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 Company                                | 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 County Water Control & Improv. District No. 20     |                       | Cost of Service  |

| <b>UTAH<br/>PUBLIC SERVICE COMMISSION</b> |            |  |
|---|------------|--|
| PacifiCorp                                | 98-2035-03 | Production Plant Net Salvage, Production Life Span, Interim Additions, Mass Property, Depreciation |

| <b>WYOMING<br/>PUBLIC SERVICE COMMISSION</b> |                     |             |
|--|---------------------|-------------|
| PacifiCorp                                   | 20000-ER-00-<br>162 | Rate Parity |