

Utility Advocate Audit Opportunities

| Errors, Misclassifications & Refunds | | | Cost Reduction | | | |
|--------------------------------------|--|---------------------------------------|---|---------|---------|-----|
| Overcharge Refund Opportunities | | Reclassification Refund Opportunities | Electric Natural Gas Telecom Merchant Service | | | |
| AK | Limited | Yes | No | No | Verizon | Yes |
| AL | Electricity used in Manufacturing for electrolytic & electrolysis, Municipalities to provide street lighting or traffic control systems & Federal Government Organizations | Yes | No | No | AT&T | Yes |
| AR | Manufacturing at a reduced rate & Federal Government Organizations | Yes | No | No | AT&T | Yes |
| AZ | Limited | Yes | C&I | No | Verizon | Yes |
| CA | Any business using Solar Panels, Wind Power, Landfill Gas, Ocean Thermal, Fuel Cell, Biogas, Biomass, Geothermal, Hydroelectric, Ocean Wave, and any other form of alternative energy. | Yes | C&I | C&I | AT&T | Yes |
| CO | Manufacturing, Non Profit, Municipalities, Credit Union, Educational & Federal Government Organizations | Yes | No | No | Verizon | Yes |
| CT | Manufacturing, Low Income Housing, Non Profit, Municipalities, Processing, Fabrication, Agriculture, Bakery & Federal Government Organizations | Yes | RS, SC, C&I | SC, C&I | AT&T | Yes |
| DC | Manufacturing, Non Profit, Municipalities, Restaurants that use Gas & Federal Government Organizations | Yes | RS, SC, C&I | SC, C&I | Verizon | Yes |
| DE | Limited | Yes | RS, SC, C&I | SC, C&I | Verizon | Yes |
| FL | Manufacturing, Non Profit, Municipalities, Processing, Fabrication, Agriculture, Credit Union & Federal Government Organizations | Yes | No | C&I | AT&T | Yes |
| GA | Manufacturing, Agriculture, Credit Union, Hospitals, Colleges and Universities, Municipalities & Federal Government Organizations | Yes | No | C&I | AT&T | Yes |
| HI | Limited | Yes | No | No | No | Yes |
| IA | Agriculture, Manufacturing & Federal Government Organizations | Yes | No | C&I | Verizon | Yes |
| ID | Limited | Yes | No | No | Verizon | Yes |
| IL | Limited | Yes | RS, SC, C&I | SC, C&I | AT&T | Yes |

Utility Advocate Audit Opportunities

| Errors, Misclassifications & Refunds | | | Cost Reduction | | | |
|--------------------------------------|---|---------------------------------------|---|---------|---------|-----|
| Overcharge Refund Opportunities | | Reclassification Refund Opportunities | Electric Natural Gas Telecom Merchant Service | | | |
| IN | Non Profit, Manufacturing, Restaurants, Fabrication, Agriculture, Bakery, Dry Cleaning, Printing, Photographers, Photo Finishers; % exempt based on amount of Electricity & or Natural Gas used in production & Federal Government Organizations | Yes | No | C&I | AT&T | Yes |
| KS | Manufacturing, Municipalities, most Nonprofit, Agricultural, Condominiums, Hotels, Apartments & Federal Government Organizations | Yes | No | No | AT&T | Yes |
| KY | Manufacturing limited & Federal Government Organizations | Yes | No | No | AT&T | Yes |
| LA | Limited | Yes | No | No | AT&T | Yes |
| MA | Agriculture, Manufacturing, Non Profit, Municipalities, Small Business & Federal Government Organizations | Yes | RS, SC, C&I | SC, C&I | Verizon | Yes |
| MD | Manufacturing, Non Profit, Municipalities, Credit Unions & Federal Government Organizations | Yes | RS, SC, C&I | SC, C&I | Verizon | Yes |
| ME | Manufacture, Agriculture, most Non Profit, State Credit Unions & Federal Government Organizations | Yes | C&I | No | Verizon | Yes |
| MI | Agricultural Producers, Manufacturing, State & Federal Government Organizations Credit Unions, Non Profit Organizations, Municipalities, Water Pollution Control Facilities and Air Pollution Control Facilities & Federal Government Organizations | Yes | RS, SC, C&I | C&I | AT&T | Yes |
| MN | Agriculture, Manufacturing, Nonprofit, Municipalities, Restaurants that produce food for resale, animal boarding, car washing and towing, detective and security, lawn care, laundry and dry cleaning, massage, pet grooming & Federal Government Organizations | Yes | No | C&I | Verizon | Yes |
| MO | Manufacturing limited & Federal Government Organizations | Yes | No | No | AT&T | Yes |
| MS | Limited | Yes | No | No | AT&T | Yes |
| MT | Limited | Yes | C&I | C&I | Verizon | Yes |

Utility Advocate Audit Opportunities

| Errors, Misclassifications & Refunds | | | Cost Reduction | | | |
|--------------------------------------|---|---|---|-------------|---------|---------------------|
| | Overcharge Refund Opportunities | Reclassification Refund Opportunities | Electric Natural Gas Telecom Merchant Service | | | |
| | | | Electric | Natural Gas | Telecom | Merchant Service |
| NE | Manufacturing, Processing, Non Profit, Municipalities, Refining, Agriculture, Irrigation, Child Care Agency, Hospital, Place Of Worship, Medical Facilities & Federal Government Organizations Government | Yes | No | No | Verizon | Yes |
| NC | Agriculture, Manufacturing, Commercial Laundry, Pressing, Dry Cleaning & Federal Government Organizations | Yes | No | No | AT&T | Yes |
| ND | Municipalities, Native American Tribal Governments, Schools, Hospitals, Nursing Homes, Care Facilities (Recognized by National Health Council) & Federal Government Organizations | Yes | No | No | Verizon | Yes |
| NH | Limited | Yes | C&I | C&I | Verizon | Yes |
| NJ | Manufacturing & Non Profit under the: UEZ & Salem County, PSEG- Religious Credit & Federal Government Organizations | Yes | RS, SC, C&I | SC, C&I | Verizon | Yes |
| NM | Limited | Yes | C&I | C&I | Verizon | Yes |
| NV | Limited | Yes | C&I | C&I | AT&T | Yes |
| NY | Manufacturing, Non Profit Organizations, Organizations with an ESSCO & Federal Government Organizations | Yes | RS, SC, C&I | SC, C&I | Verizon | Yes |
| OH | GAS ONLY: Non Profit, State Headquarters, State Agencies & Federal Government Organizations | Yes | RS, SC, C&I | SC, C&I | AT&T | Yes |
| OK | Manufacturing & Federal Government Organizations | Yes | C&I | No | AT&T | Yes |
| OR | Limited | Yes | C&I | No | Verizon | Yes |
| PA | Non Profit, Dairying, Farming, Manufacturing, Printing, Public Utilities, Photographers, Photo Finishers & Federal Government Organizations | Yes | RS, SC, C&I | SC, C&I | Verizon | Yes |
| RI | Manufacturing, Non Profit & Federal Government Organizations | Yes | C&I | C&I | Verizon | Yes |

Utility Advocate Audit Opportunities

| Errors, Misclassifications & Refunds | | | Cost Reduction | | | |
|--------------------------------------|---|---------------------------------------|---|-----|---------|-----|
| Overcharge Refund Opportunities | | Reclassification Refund Opportunities | Electric Natural Gas Telecom Merchant Service | | | |
| SC | Agriculture, Manufacturing, Fabrication, Processing, Radio, Television & Cable Stations, Motion Picture Company, Recycling Facility & Federal Government Organizations | Yes | No | No | AT&T | Yes |
| SD | Limited | Yes | No | No | Verizon | Yes |
| TN | Manufacturing, Agriculture, Non Profit, Credit Unions, Colleges, Qualified Data Centers, Privately Owned Daycare, Low income housing, Municipalities & Federal Government Organizations | Yes | No | No | AT&T | Yes |
| TX | Agriculture, Manufacturing, Fabrication, Processing, Non Profit, Credit Unions, Colleges, Low income housing, Municipalities & Federal Government Organizations | Yes | C&I | C&I | AT&T | Yes |
| UT | Agriculture, Manufacturing, Hospitals, Non Profit, Credit Unions, Municipalities & Federal Government Organizations | Yes | No | No | Verizon | Yes |
| VA | Limited | Yes | C&I | C&I | Verizon | Yes |
| VT | Agriculture, Manufacturing, Non Profit, Municipalities & Federal Government Organizations | Yes | No | No | Verizon | Yes |
| WA | Limited | Yes | No | No | Verizon | Yes |
| WI | Agriculture, Manufacturing, Non Profit, Municipalities & Federal Government Organizations | Yes | No | No | AT&T | Yes |
| WV | Limited | Yes | No | C&I | Verizon | Yes |
| WY | Agriculture, Manufacturing, Non Profit, Municipalities & Federal Government Organizations | Yes | No | No | Verizon | Yes |

Non-Profit may include 501 (c) organizations such as; Religious, Educational (municipal school systems and religion * based school systems), Charitable, Hospital, Assisted Living, Elderly Facilities and other organizations that are operated for tax exempt purposes.

*** Federal Government Organizations are any government agency that is funded by the federal government, using federal money.**

*** (RS) Residential, (SC) Small Commercial, (C&I) Commercial and Industrial**

*** Manufacturing, when Electric or Gas is used in Production (not for heating)**

Revised 4/22/13