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JUL 22 2013

PUBLIC SERVICE
COMMISSION

Via Overnight Mail

July 19, 2013

Mr. Jeff Derouen, Executive Director
Kentucky Public Service Commission
211 Sower Boulevard
Frankfort, Kentucky 40602

Re: Case No. 2013-00221

Dear Mr. Derouen:

Please find enclosed the original and ten (10) copies of DIRECT TESTIMONY AND EXHIBITS OF LANE KOLLEN on behalf of KENTUCKY INDUSTRIAL UTILITY CUSTOMERS, INC. for filing in the above-referenced matter.

By copy of this letter, all parties listed on the Certificate of Service have been served. Please place these documents of file.

Very Truly Yours,



Michael L. Kurtz, Esq.
Kurt J. Boehm, Esq.
Jody Kyler Cohn, Esq.
BOEHM, KURTZ & LOWRY

MLKkew
Attachment

cc: Certificate of Service
Quang Nyugen, Esq.
Richard Raff, Esq.

CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing was served by electronic mail (when available) and by U.S. Mail, unless other noted, this 19th day of July, 2013 to the following:



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**COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION**

In The Matter Of:

**JOINT APPLICATION OF KENERGY CORP.)
AND BIG RIVERS ELECTRIC CORPORATION FOR) CASE NO. 2013-00221
APPROVAL OF CONTRACTS AND FOR A)
DECLARATORY ORDER)**

**DIRECT TESTIMONY
AND EXHIBITS
OF
LANE KOLLEN**

**ON BEHALF OF THE
KENTUCKY INDUSTRIAL UTILITY CUSTOMERS, INC.**

**J. KENNEDY AND ASSOCIATES, INC.
ROSWELL, GEORGIA**

JULY 2013

J. Kennedy and Associates, Inc.

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

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COMMISSION

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DIRECT TESTIMONY OF LANE KOLLEN

I. QUALIFICATIONS AND SUMMARY

- 1 **Q. Please state your name and business address.**
- 2 **A. My name is Lane Kollen. My business address is J. Kennedy and Associates, Inc.**
- 3 **("Kennedy and Associates"), 570 Colonial Park Drive, Suite 305, Roswell, Georgia**
- 4 **30075.**

J. Kennedy and Associates, Inc.

1

2 **Q. What is your occupation and by whom are you employed?**

3 A. I am a utility rate and planning consultant holding the position of Vice President and
4 Principal with the firm of Kennedy and Associates.

5

6 **Q. Please describe your education and professional experience.**

7 A. I earned a Bachelor of Business Administration degree in accounting and a Master of
8 Business Administration degree from the University of Toledo. I also earned a
9 Master of Arts degree in theology from Luther Rice University. I am a Certified
10 Public Accountant ("CPA"), with a practicing license, a Certified Management
11 Accountant ("CMA"), and a Chartered Global Management Accountant ("CGMA").

12 I have been an active participant in the utility industry for more than thirty
13 years, initially as an employee of The Toledo Edison Company from 1976 to 1983
14 and thereafter as a consultant in the industry since 1983. I have testified as an expert
15 witness on planning, ratemaking, accounting, finance, restructuring, deregulation,
16 market, and tax issues in proceedings before federal and state regulatory
17 commissions and courts on hundreds of occasions.

18 I have testified before the Kentucky Public Service Commission
19 ("Commission") on dozens of occasions, including numerous cases involving Big
20 Rivers Electric Corporation since 1986 and the complex interrelationships among the
21 Company's creditors, the owners of the Hawesville and Sebree Smelters, and the
22 Company's other Rural and Large Industrial customers. I was personally involved in
23 and provided expert testimony in Case Nos. 9613 and 9885, in which I testified on

1 behalf of the Attorney General regarding the Workout Plan in 1986 and 1987,
2 respectively; Case No. 10217, in which I testified on behalf of Alcan Aluminum and
3 National Southwire regarding the Workout Plan in 1988; Case No. 92-490 on behalf
4 of the Kentucky Industrial Utility Customers, Inc. (“KIUC”) and the Attorney
5 General regarding fuel costs; Case No. 96-327 on behalf of KIUC regarding
6 environmental costs; Case No. 97-204 on behalf of Alcan and Southwire regarding
7 Restructuring; Case No. 2009-00040 on behalf of KIUC regarding emergency rate
8 relief and cash requirements; Case No. 2011-00036 on behalf of KIUC regarding a
9 base rate increase; Case No. 2012-00063 on behalf of KIUC regarding
10 environmental retrofits; and Case No. 2012-00535 on behalf of KIUC regarding the
11 Century rate increase.

12 I also have testified before the Commission on numerous occasions in other
13 utility base rate cases, environmental rate cases, and fuel adjustment cases on behalf
14 of KIUC involving Kentucky Power Company, Louisville Gas and Electric
15 Company, Kentucky Utilities Company, and East Kentucky Power Cooperative. My
16 qualifications and regulatory appearances are further detailed in my Exhibit___ (LK-
17 1).

18
19 **Q. On whose behalf are you testifying?**

20 **A. I am testifying on behalf of the Kentucky Industrial Utility Customers, Inc., a group**
21 **of large industrial customers taking electric service from Big Rivers Electric**

1 Corporation (“Big Rivers” or “BREC”) and Kenergy Corp. (“Kenergy”). The
2 members of KIUC participating in this case are Aleris International, Inc., Domtar
3 Paper Co., LLC, and Kimberly Clark Corporation. They are the three largest
4 customers served by Big Rivers and are included in the Large Industrial class.
5

6 **Q. What is the purpose of your testimony?**

7
8 A. The purpose of my testimony is to respond to the joint request by BREC and
9 Kenergy for approval of electric service arrangements (“contracts”) between and
10 among BREC, Kenergy, Century Aluminum Company (“Century parent”), and
11 Century Aluminum of Kentucky General Partnership (“Century Kentucky”) to
12 provide electric service to the Hawesville Smelter owned by Century Kentucky; an
13 alternate service agreement; and a declaratory order; all on an expedited schedule.
14 The contracts have not yet been signed and Century Kentucky has not yet made a
15 final decision on whether to continue operating the Hawesville Smelter or sign the
16 contracts.

17 Kenergy presently provides retail electric service to Century Kentucky and
18 acquires wholesale electric service from BREC for resale to Century Kentucky.
19 Under the proposed contracts, Kenergy would continue to provide retail electric
20 service to Century Kentucky. Big Rivers, at least initially and in its capacity as the
21 Market Participant, would acquire the wholesale energy necessary for Kenergy to
22 serve Century Kentucky in the MISO markets and/or through bilateral agreements

1 and acquire the necessary ancillary and transmission services. Big Rivers also will
2 serve as the scheduling agent for the electric capacity, electricity, and electricity-
3 related ancillary services required under the Electric Service Agreement during
4 the term of the Arrangement Agreement.

5 BREC and Kenergy filed their application pursuant to KRS 278.160. This
6 request is the latest in a series of Big Rivers cases pending before the Commission
7 seeking massive rate increases of 72%¹ on the Rural and 110% on the Large
8 Industrial classes caused by the attempts of Century to obtain rate reductions by
9 accessing lower cost power through MISO and, potentially, other third parties
10 through bilateral contracts, thus avoiding the costs of the Big Rivers system built to
11 serve the Smelter load.

12
13 **Q. Please summarize your testimony.**

14
15 A. I recommend that the Commission conditionally approve the electric service
16 arrangements so that Century Kentucky will have the ability to continue operating
17 the Hawesville Smelter, subject to:

- 18 1. the right of the Commission to subsequently review and prospectively assess
19 an additional just and reasonable charge for market access and pricing
20 (“market access charge”) at the Hawesville Smelter that will be used to
21 mitigate the rate impact of the stranded fixed costs caused by the Century
22 termination on the Rural and Large Industrial customers;
23

¹ The percentage cited for the Rural class is at retail and is much less than the percentage wholesale rate increase sought by Big Rivers in the Century and Alcan rate cases because the Rural class pays additional charges to Kenergy for retail service.

- 1 2. the right of the Commission to review and audit the revenues received and
2 the costs incurred by Big Rivers and Kenergy to serve Century Kentucky to
3 ensure that the Rural and Large Industrial customers do not incur additional
4 costs to subsidize Century Kentucky on and after August 20, 2013; and
5
6 3. the requirement that Big Rivers and Kenergy file reports with the
7 Commission each month, with copies to the parties in this proceeding,
8 detailing the revenues received and costs incurred by both companies for all
9 components of the Century transaction.
10

11 **Q. Should the Commission consider the requests in this proceeding separate and**
12 **apart from the Big Rivers rate increase requests in the pending Century and**
13 **Alcan rate increases?**

14 A. No. The Commission is confronted with a series of pending and interrelated cases
15 that individually and together will have a profound impact on the cost of electricity
16 to the Rural and Large Industrial classes as well as the Smelters for many years into
17 the future. None of these cases should be considered in isolation from the others.
18 The Rural and Large Industrial classes face cumulative rate increases of 72% and
19 110% at retail within the next 20 and 8 months, respectively, primarily to recover the
20 fixed costs that were incurred to serve the Smelters and that previously were paid by
21 the Smelters.

22 The following tables summarize the Rural and Large Industrial rate increases
23 that are pending in the Century rate case, Case No. 2012-00535, and the Alcan rate
24 case, Case No. 2013-00199. The Century rate increase was summarized in KIUC
25 Hearing Exhibit 8 in and the Alcan rate increase was summarized in Sierra Club

1 Hearing Exhibit 6 in Case No. 2012-00535.

Proposed Increases for Large Industrial Customers Due to "Century" and "Alcan" Rate Cases

	Total Rate Actually Paid (all billing components)	Percentage Increase
Current Rates	3.7556¢/kWh	N/A
Century Rate Case Request ¹	4.7203¢/kWh	25.6%
Alcan Rate Case Request ²	7.91¢/kWh	67.6%
Combined Impact of Century and Alcan Rate Cases	7.91¢/kWh	110%

Proposed Increases for Rural-Residential Customers Due to "Century" and "Alcan" Rate Cases

	Total Rate Actually Paid (all billing components)	Percentage Increase	Avg. Annual Residential Increase ³
Current Rates	7.8103¢/kWh	N/A	N/A
Century Rate Case Request ⁴	9.5346¢/kWh	23.8%	\$269
Alcan Rate Case Request ⁵	13.46¢/kWh	41.2%	\$612
Combined Impact of Century and Alcan Rate Cases	13.46¢/kWh	72.3%	\$881

¹ Case No. 2012-00535, KIUC Ex. 8 (for Large Industrial customers taking service at transmission voltage, wholesale and retail rates are substantially the same).

² Case No. 2013-00199, Ex. Wolfram 8, at 2; Case No. 2012-00535, Sierra Club Ex. 6.

³ 1,300 kWh avg. monthly residential usage.

⁴ Case No. 2012-00535, KIUC Ex. 8.

⁵ Case No. 2013-00199 Ex. Wolfram 8 at 1; Case No. 2012-00535, Sierra Club Ex. 6.

2

3

4 **Q. Please provide a historical perspective for these massive rate increases caused**
5 **by the Smelters' decisions to terminate their contracts, abandon the Big Rivers**

1 **cost-based supply resources, and seek access to market-priced power.**

2 A. These rate increases were set in motion through a series of events, most recently
3 dating to the “Unwind transaction” in which Big Rivers, Kenergy, and the Smelters
4 entered into contracts that included the option to terminate their loads upon one year
5 advance notice. The option to terminate was subject to certain conditions, the most
6 important of which was the intent to cease smelting operations at the Smelter
7 locations. The termination provisions reflected the premise that each of the Smelters
8 would continue to take retail service from Kenergy with power supplied by Big
9 Rivers, based on its cost of service,² as long as they continued smelting operations.
10 The termination provisions did not authorize the Smelters to bypass the Big Rivers
11 cost-based supply resources and instead access market-priced power from other
12 sources in order to continue smelting operations.

13 Prior to providing their respective Notices, each Smelter engaged in
14 negotiations with Big Rivers to obtain rate reductions. These negotiations were
15 unsuccessful, even though Alcan offered to continue purchasing from Big Rivers at a
16 lower rate that still would have contributed toward Big Rivers’ fixed costs. Mr.
17 Bailey testified at the hearing in Case No. 2012-00535 that the Sebree Smelter was
18 profitable even at the \$49/mWh rate that it presently pays. Any reduction in that cost
19 would further improve the profitability of that Smelter.

² The Smelters take service under rates that are based on an allocation of Big Rivers’ cost of service, including additional charges, such as the Smelter Surcharge and the TIER Adjustment Charge.

1 Pursuant to those contracts, the CEO of the parent companies of each Smelter
2 certified that it intended to terminate and that it had no current intention to continue
3 operations at the Smelter once it terminated service with Big Rivers. Century
4 provided Big Rivers its Notice of Termination on August 20, 2012. The President
5 and CEO of Century parent certified that Century had “made a business judgment
6 in good faith to terminate and cease all aluminum smelting at the Hawesville
7 Smelter” and certified that it had “no current intention of recommencing smelting
8 operations at the Hawesville smelter.”

9 Despite the representations made in its Notice, Century shortly thereafter
10 commenced negotiations with Big Rivers on or about October 1, 2012 in an attempt
11 to bypass the Big Rivers supply resources and costs and to acquire lower cost
12 market-priced power for the Hawesville Smelter, according to the Application in this
13 proceeding. In response to the Century Notice and to recover the “stranded” fixed
14 costs that no longer would be paid by Century, Big Rivers filed the Century rate case
15 on January 15, 2013. That case still is pending.

16 Two weeks after Big Rivers filed the Century rate case, on January 31, 2013,
17 Alcan provided Big Rivers its Notice of Termination. The CEO of its parent
18 company certified that it had made a business judgment in good faith to terminate
19 and cease all aluminum smelting at the Sebree Smelter. In response and to
20 recover the stranded fixed costs that no longer would be paid by Alcan, Big Rivers
21 filed the Alcan rate case on June 28, 2013. That case still is pending.

1 On June 3, 2013, Century announced that it had completed the acquisition of
2 Alcan's Sebree Smelter. Century now owns both the Hawesville and Sebree
3 Smelters. However, I continue to refer to the Notice of Termination for the
4 Hawesville Smelter as the Century termination and the Big Rivers' rate increase
5 request in Case No. 2012-00535 as the Century increase. Similarly, I continue to
6 refer to the Notice of Termination for the Sebree Smelter as the Alcan termination
7 and the Big Rivers' rate increase request in Case No. 2013-00199 as the Alcan
8 increase.

9
10 **Q. Are the Smelter terminations the primary cause of the proposed Century and**
11 **Alcan rate increases?**

12 A. Yes. The Rural and Large Industrial customers face massive rate increases, while
13 the Smelters anticipate massive reductions, achieved by bypassing the Big Rivers
14 supply resources and costs, thereby stranding the fixed costs and shifting them onto
15 the remaining customers and/or creditors.

16
17 **Q. Do the proposed and pending Century and Alcan rate increases to recover these**
18 **fixed costs from the remaining customers represent a reasonable approach?**

19 A. No. The Commission is confronted with balancing the equities and competing
20 economic interests of the Company's remaining customers, the Smelters, and the
21 Company's creditors. The Commission also is charged statutorily with setting rates

1 at fair, just, and reasonable levels on a non-discriminatory basis. The Commission's
2 options range from allowing no rate increase, as proposed by the Attorney General in
3 the Century rate case, to allowing the full increases sought by the Company in the
4 Century and Alcan rate cases.

5
6 **Q. Does KIUC propose an alternative approach to the Smelter terminations and**
7 **the proposed Century and Alcan rate increases that involves a sharing of the**
8 **stranded fixed costs among all parties, potentially including the Smelters?**

9 A. Yes. In the Century rate case, KIUC proposed an alternative approach that would
10 require all stakeholders to contribute to the resolution of the Company's excess
11 capacity and stranded fixed costs in lieu of the Company's proposal to impose the
12 entirety of these costs on the remaining Rural and Large Industrial customers.
13 [Kollen Direct Testimony and KIUC Hearing Exhibit 7 in Case No. 2012-00535]. I
14 have attached a copy of the KIUC Hearing Exhibit 7 as my Exhibit ___(LK-2).

15 KIUC recommends that the Commission direct the parties, including the
16 Smelters, to work together to attempt to forge a workout plan, similar to the directive
17 the Commission issued in Case No. 9613 when it was confronted with similar issues.

18
19 **Q. If the Commission approves the electric service arrangements in this proceeding**
20 **without modification or condition, could it effectively, and perhaps**
21 **unintentionally, foreclose any required participation by the Smelters in**

1 **attempts to forge a workout plan?**

2 A. Yes. The Commission should ensure in this proceeding that it does not foreclose the
3 possibility of future contributions from the Smelters to mitigate the rate impact on
4 the remaining Rural and Large Industrial customers in conjunction with a workout
5 plan and setting just and reasonable rates.

6 In the absence of such a condition and the right to prospectively implement a
7 market access charge, Century, and perhaps, Big Rivers and Kenergy as well, could
8 argue that the electric service arrangements effectively absolve Century of any
9 prospective responsibility to contribute to a workout plan or mitigate the stranded
10 fixed costs that otherwise might be imposed on customers or creditors.

11 This is a real and legitimate concern. In his testimony in this proceeding, Mr.
12 Berry states: “the Century Transaction Documents prohibit Kenergy, Big Rivers,
13 and Century from supporting or seeking, directly or indirectly, from any
14 governmental authority, including the Commission, any challenge to or change in
15 the rates, charges, or other terms and conditions set forth in the Century
16 Transaction documents.” [Berry Direct Testimony at 34].

17 Further, the Commission Staff also appears concerned that the proposed
18 contracts may result in a loss of Commission authority, based on the Staff
19 requests in PSC 1-7 and 1-8. I have attached a copy of Big Rivers’ responses to
20 each of these requests as my Exhibit__(LK-3) and Exhibit__(LK-4),

1 respectively.

2 Thus, the Commission should ensure that it retains the authority to
3 subsequently modify on a prospective basis the terms, conditions, and charges
4 pursuant to these contracts.

5

6 **Q. Why should the Commission ensure that the Smelters remain potentially**
7 **responsible for a charge to mitigate a portion of the stranded fixed costs?**

8 **A.** First, Big Rivers sized its system and incurred the investments in the power plants to
9 serve the Smelter loads. In other words, the Smelters caused the fixed costs.

10 Second, the Smelters caused the excess capacity and caused the related fixed
11 costs to be stranded. The Smelters used the termination provisions of their present
12 contracts to bypass and avoid their responsibility to contribute to the fixed costs that
13 were incurred by Big Rivers to serve them. The Smelters did so by claiming that
14 they had made business judgments in good faith to terminate and cease all
15 aluminum smelting and that they had no current intention of recommencing
16 smelting operations. Their actions have been inconsistent with these representations.

17

1 **Q. Do you recommend that the Commission actually include a market access**
2 **charge to mitigate the stranded fixed costs at this time?**

3 A. No. The electric service arrangements, including the pricing provisions, may be the
4 best that the parties can negotiate at this time. However, the Commission should
5 reserve its right to include a market access charge in the future for at least two
6 reasons. First, the possibility of such a future charge will ensure that the Smelters
7 are parties at the table in the discussions regarding a workout plan. The Smelters
8 caused the problems; they should be part of the solution.

9 Second, it makes sense that the Smelters contribute to the recovery of Big
10 Rivers stranded fixed costs if their economic viability and profitability improves in
11 the future. Century and Alcan provided their Notices of Termination and Big Rivers,
12 Kenergy, and Century Kentucky negotiated the electric service arrangements in
13 response to the present economics of the Hawesville Smelter given the relatively low
14 world market prices for aluminum. Presumably, Century will seek similar electric
15 service arrangements for the Sebree Smelter, although the Sebree Smelter is
16 profitable even at the present tariff rate of \$49/mWh. If the worldwide prices for
17 aluminum rebound, then the economic viability and profitability of the Smelters will
18 improve and they will be able to and should contribute to the recovery of Big Rivers
19 stranded fixed costs.

20 The Commission adopted a similar approach in Case No. 9885. In that case,
21 the Commission set the Smelter rates so that they varied based on worldwide

1 aluminum market prices. This approach ensured that the Smelters contributed more
2 toward Big Rivers fixed costs as their profitability improved. The Commission may
3 subsequently choose to adopt prospectively a market access charge that is variable
4 based on the market price of aluminum or use some other proxy based on the
5 economic viability and profitability of the Smelters.

6

7 **Q. Should the Commission view the electric service arrangements as a “take it or**
8 **leave it” proposition?**

9 A. No. The Commission is statutorily charged with setting rates at fair, just, and
10 reasonable levels and on a non-discriminatory basis. The electric service
11 arrangements constitute the “rates” to Century Kentucky for the Hawesville Smelter.
12 The Commission should impose its judgment on the requested rates, the same as it
13 does in every other utility rate case that it considers.

14

15 **Q. Big Rivers and Kenergy seek expedited consideration of their request in this**
16 **proceeding due to the impending Century termination date of August 20, 2013.**
17 **Are there still uncertainties that will impact the Commission’s decision in this**
18 **proceeding and the results of the Commission’s decisions in the Century and**
19 **Alcan rate cases?**

20 A. Yes. There are numerous uncertainties, including the following:

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- 41
- Century Kentucky may not actually sign the contracts at issue in this proceeding regardless of whether the Commission approves or rejects them or approves them with modifications or conditions.
 - Century Kentucky has not yet made its election pursuant to the Electric Service Agreement regarding the level and manner of operation if it does continue operating the Hawesville Smelter. Century Kentucky's election will be driven, at least in part, by the results of the pending MISO Attachment Y request in response to Big Rivers' request to layup the generating units at the Coleman plant.
 - MISO has not yet completed or provided the result of Big Rivers' Attachment Y request to layup the generating units at the Coleman plant. The MISO Attachment Y report will determine the "base load" for the Hawesville Smelter and whether MISO will designate any of the units at the Coleman plant as System Support Resources ("SSR") if Century Kentucky elects to run the Hawesville Smelter at a level greater than the base load.
 - Big Rivers and MISO have not yet entered into an SSR agreement, which will determine the basis for MISO's compensation to Big Rivers for the costs of operating any of the units at the Coleman plant designated as SSRs. Until there is a final SSR agreement, then there is uncertainty as to which costs will be reimbursed in such an agreement
 - There is uncertainty in the Initial SSR Agreement with Century Kentucky, Electric Service Agreement (Sections 1.1.87 and 4.2.1), Arrangement and Procurement Agreement (Sections 1.1.83 and 4.2.1), and the Direct Agreement (Sections 1, 3.3, 3.4, 3.5, and 4.1) as to the amount that Big Rivers will be reimbursed by Century Kentucky for operating any of the units at the Coleman plant designated as SSRs. The reimbursement provisions in those agreements are stated in the form of general principles rather than in formulaic terms.
 - There is uncertainty on the amount of transmission revenues that Big Rivers will receive and retain for the benefit of customers to partially offset the Century rate increase. The Direct Agreement provides that such revenues first will be used by Century Kentucky to offset any SSR costs that it is obligated to pay. If there are no SSR costs, then Big Rivers will receive and retain the entirety of the transmission revenues. This revenue should be used to reduce the Big Rivers revenue requirement. However, if there are SSR costs, then Big Rivers will forego a portion of its SSR reimbursement from

1 Century Kentucky up to the amount of the transmission revenues. This offset
2 provision is an onerous term in the Direct Agreement, but it will come into
3 play only if MISO designates any of the units at the Coleman plant as an SSR
4 and only if Century Kentucky elects to operate the Hawesville Smelter in a
5 manner that would cause Big Rivers to operate any of the Coleman units.
6

7 **Q. Does the proposal offered by KIUC in the Century rate case in the form of**
8 **KIUC Hearing Exhibit 7 offer the Commission, Company, customers, and**
9 **creditors some protection against these uncertainties?**

10 **A.** Yes. The KIUC proposal would provide for a reasonable increase in the Century rate
11 case coupled with the use of the Reserve funds to ensure that Big Rivers meets its
12 minimum MFIR of 1.10 and would provide the parties a reasonable, but limited, time
13 to forge a workout plan.

14 This would benefit the Commission because it is being asked to increase rates
15 and approve agreements in the midst of uncertainty that will have a long-term effect
16 on Big Rivers, its customers and creditors, and the economy of western Kentucky.
17 The KIUC proposal provides the Commission and the parties some breathing room.

18 This would benefit the Company because it temporarily will ensure that it is
19 able to meet its MFIR requirement.

20 This would benefit customers because it temporarily will provide a real-time
21 true-up to actual results and incorporate any transmission revenues received from
22 Century Kentucky not offset against the SSR costs, if any.

1 This would benefit the Smelters because it would allow them access to lower
2 cost market-priced power and to continue smelting operations, subject to a
3 prospective market access fee that would mitigate the stranded fixed cost recovery
4 from other customers.

5 This would benefit creditors because it will provide them with an opportunity
6 to constructively consider voluntary concessions that could improve Big Rivers'
7 financial viability longer term.

8

9 **Q. Do the electric service arrangements require Big Rivers to retain and maintain**
10 **its excess capacity in order to provide the Smelters an option to return to the**
11 **Big Rivers system at some time in the future?**

12 A. No. Big Rivers is not obligated to maintain sufficient capacity to allow the Smelters
13 to return to the Big Rivers system, according to the specific terms in several of the
14 contracts, according to the Big Rivers' response to AG 1-26. Consequently, Big
15 Rivers should make every effort to mitigate its fixed costs by minimizing any
16 operation and maintenance expense and capital expenditures at the idled power
17 plants, including, but not limited to, retirement of the units if economically justified.
18 I have attached a copy of the response to AG 1-26 as my Exhibit___(LK-5).

19

20 **Q. Does this complete your testimony?**

21 A. Yes.

AFFIDAVIT

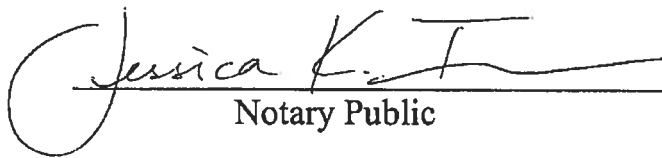
STATE OF GEORGIA)

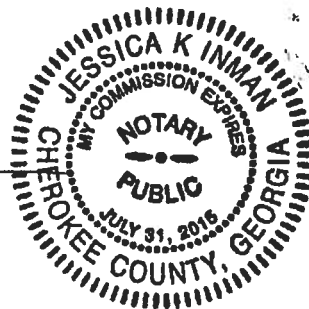
COUNTY OF FULTON)

LANE KOLLEN, being duly sworn, deposes and states: that the attached is his sworn testimony and that the statements contained are true and correct to the best of his knowledge, information and belief.


Lane Kollen

Sworn to and subscribed before me on this
19th day of July 2013.


Notary Public



COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In The Matter Of:

JOINT APPLICATION OF KENERGY CORP.)
AND BIG RIVERS ELECTRIC CORPORATION FOR) CASE NO. 2013-00221
APPROVAL OF CONTRACTS AND FOR A)
DECLARATORY ORDER)

EXHIBITS
OF
LANE KOLLEN

ON BEHALF OF THE
KENTUCKY INDUSTRIAL UTILITY CUSTOMERS, INC.

J. KENNEDY AND ASSOCIATES, INC.
ROSWELL, GEORGIA

JULY 2013

EXHIBIT ____ (LK-1)

RESUME OF LANE KOLLEN, VICE PRESIDENT

EDUCATION

University of Toledo, BBA
Accounting

University of Toledo, MBA

Luther Rice University, MA

PROFESSIONAL CERTIFICATIONS

Certified Public Accountant (CPA)

Certified Management Accountant (CMA)

PROFESSIONAL AFFILIATIONS

American Institute of Certified Public Accountants

Georgia Society of Certified Public Accountants

Institute of Management Accountants

Mr. Kollen has more than thirty years of utility industry experience in the financial, rate, tax, and planning areas. He specializes in revenue requirements analyses, taxes, evaluation of rate and financial impacts of traditional and nontraditional ratemaking, utility mergers/acquisition and diversification. Mr. Kollen has expertise in proprietary and nonproprietary software systems used by utilities for budgeting, rate case support and strategic and financial planning.

RESUME OF LANE KOLLEN, VICE PRESIDENT

EXPERIENCE**1986 to****Present:**

J. Kennedy and Associates, Inc.: Vice President and Principal. Responsible for utility stranded cost analysis, revenue requirements analysis, cash flow projections and solvency, financial and cash effects of traditional and nontraditional ratemaking, and research, speaking and writing on the effects of tax law changes. Testimony before Connecticut, Florida, Georgia, Indiana, Louisiana, Kentucky, Maine, Maryland, Minnesota, New York, North Carolina, Ohio, Pennsylvania, Tennessee, Texas, West Virginia and Wisconsin state regulatory commissions and the Federal Energy Regulatory Commission.

1983 to**1986:**

Energy Management Associates: Lead Consultant.

Consulting in the areas of strategic and financial planning, traditional and nontraditional ratemaking, rate case support and testimony, diversification and generation expansion planning. Directed consulting and software development projects utilizing PROSCREEN II and ACUMEN proprietary software products. Utilized ACUMEN detailed corporate simulation system, PROSCREEN II strategic planning system and other custom developed software to support utility rate case filings including test year revenue requirements, rate base, operating income and pro-forma adjustments. Also utilized these software products for revenue simulation, budget preparation and cost-of-service analyses.

1976 to**1983:**

The Toledo Edison Company: Planning Supervisor.

Responsible for financial planning activities including generation expansion planning, capital and expense budgeting, evaluation of tax law changes, rate case strategy and support and computerized financial modeling using proprietary and nonproprietary software products. Directed the modeling and evaluation of planning alternatives including:

Rate phase-ins.

Construction project cancellations and write-offs.

Construction project delays.

Capacity swaps.

Financing alternatives.

Competitive pricing for off-system sales.

Sale/leasebacks.

RESUME OF LANE KOLLEN, VICE PRESIDENT

CLIENTS SERVED

Industrial Companies and Groups

Air Products and Chemicals, Inc.	Lehigh Valley Power Committee
Airco Industrial Gases	Maryland Industrial Group
Alcan Aluminum	Multiple Intervenors (New York)
Armco Advanced Materials Co.	National Southwire
Armco Steel	North Carolina Industrial Energy Consumers
Bethlehem Steel	Occidental Chemical Corporation
Connecticut Industrial Energy Consumers	Ohio Energy Group
ELCON	Ohio Industrial Energy Consumers
Enron Gas Pipeline Company	Ohio Manufacturers Association
Florida Industrial Power Users Group	Philadelphia Area Industrial Energy Users Group
Gallatin Steel	PSI Industrial Group
General Electric Company	Smith Cogeneration
GPU Industrial Intervenors	Taconite Intervenors (Minnesota)
Indiana Industrial Group	West Penn Power Industrial Intervenors
Industrial Consumers for Fair Utility Rates - Indiana	West Virginia Energy Users Group
Industrial Energy Consumers - Ohio	Westvaco Corporation
Kentucky Industrial Utility Customers, Inc.	
Kimberly-Clark Company	

Regulatory Commissions and Government Agencies

Cities in Texas-New Mexico Power Company's Service Territory
 Cities in AEP Texas Central Company's Service Territory
 Cities in AEP Texas North Company's Service Territory
 Georgia Public Service Commission Staff
 Kentucky Attorney General's Office, Division of Consumer Protection
 Louisiana Public Service Commission Staff
 Maine Office of Public Advocate
 New York State Energy Office
 Office of Public Utility Counsel (Texas)

RESUME OF LANE KOLLEN, VICE PRESIDENT

Utilities

Allegheny Power System
Atlantic City Electric Company
Carolina Power & Light Company
Cleveland Electric Illuminating Company
Delmarva Power & Light Company
Duquesne Light Company
General Public Utilities
Georgia Power Company
Middle South Services
Nevada Power Company
Niagara Mohawk Power Corporation

Otter Tail Power Company
Pacific Gas & Electric Company
Public Service Electric & Gas
Public Service of Oklahoma
Rochester Gas and Electric
Savannah Electric & Power Company
Seminole Electric Cooperative
Southern California Edison
Talquin Electric Cooperative
Tampa Electric
Texas Utilities
Toledo Edison Company

**Expert Testimony Appearances
of
Lane Kollen
as of July 2013**

Date	Case	Jurisdct.	Party	Utility	Subject
10/86	U-17282 Interim	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Cash revenue requirements financial solvency.
11/86	U-17282 Interim Rebuttal	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Cash revenue requirements financial solvency.
12/86	9613	KY	Attorney General Div. of Consumer Protection	Big Rivers Electric Corp.	Revenue requirements accounting adjustments financial workout plan.
1/87	U-17282 Interim	LA 19th Judicial District Ct.	Louisiana Public Service Commission Staff	Gulf States Utilities	Cash revenue requirements, financial solvency.
3/87	General Order 236	WV	West Virginia Energy Users' Group	Monongahela Power Co.	Tax Reform Act of 1986.
4/87	U-17282 Prudence	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Prudence of River Bend 1, economic analyses, cancellation studies.
4/87	M-100 Sub 113	NC	North Carolina Industrial Energy Consumers	Duke Power Co.	Tax Reform Act of 1986.
5/87	86-524-E-SC	WV	West Virginia Energy Users' Group	Monongahela Power Co.	Revenue requirements, Tax Reform Act of 1986.
5/87	U-17282 Case In Chief	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Revenue requirements, River Bend 1 phase-in plan, financial solvency.
7/87	U-17282 Case In Chief Surrebuttal	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Revenue requirements, River Bend 1 phase-in plan, financial solvency.
7/87	U-17282 Prudence Surrebuttal	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Prudence of River Bend 1, economic analyses, cancellation studies.
7/87	86-524 E-SC Rebuttal	WV	West Virginia Energy Users' Group	Monongahela Power Co.	Revenue requirements, Tax Reform Act of 1986.
8/87	9885	KY	Attorney General Div. of Consumer Protection	Big Rivers Electric Corp.	Financial workout plan.
8/87	E-015/GR-87-223	MN	Taconite Intervenors	Minnesota Power & Light Co.	Revenue requirements, O&M expense, Tax Reform Act of 1986.
10/87	870220-EI	FL	Occidental Chemical Corp.	Florida Power Corp.	Revenue requirements, O&M expense, Tax Reform Act of 1986.
11/87	87-07-01	CT	Connecticut Industrial Energy Consumers	Connecticut Light & Power Co.	Tax Reform Act of 1986.
1/88	U-17282	LA 19th Judicial District Ct.	Louisiana Public Service Commission	Gulf States Utilities	Revenue requirements, River Bend 1 phase-in plan, rate of return.
2/88	9934	KY	Kentucky Industrial Utility Customers	Louisville Gas & Electric Co.	Economics of Trimble County, completion.
2/88	10064	KY	Kentucky Industrial Utility Customers	Louisville Gas & Electric Co.	Revenue requirements, O&M expense, capital structure, excess deferred income taxes.

J. KENNEDY AND ASSOCIATES, INC.

**Expert Testimony Appearances
of
Lane Kollen
as of July 2013**

Date	Case	Jurisdct.	Party	Utility	Subject
5/88	10217	KY	Alcan Aluminum National Southwire	Big Rivers Electric Corp.	Financial workout plan.
5/88	M-87017-1C001	PA	GPU Industrial Intervenors	Metropolitan Edison Co.	Nonutility generator deferred cost recovery.
5/88	M-87017-2C005	PA	GPU Industrial Intervenors	Pennsylvania Electric Co.	Nonutility generator deferred cost recovery.
6/88	U-17282	LA 19th Judicial District Ct.	Louisiana Public Service Commission	Gulf States Utilities	Prudence of River Bend 1 economic analyses, cancellation studies, financial modeling.
7/88	M-87017-1C001 Rebuttal	PA	GPU Industrial Intervenors	Metropolitan Edison Co.	Nonutility generator deferred cost recovery, SFAS No. 92.
7/88	M-87017-2C005 Rebuttal	PA	GPU Industrial Intervenors	Pennsylvania Electric Co.	Nonutility generator deferred cost recovery, SFAS No. 92.
9/88	88-05-25	CT	Connecticut Industrial Energy Consumers	Connecticut Light & Power Co.	Excess deferred taxes, O&M expenses.
9/88	10064 Rehearing	KY	Kentucky Industrial Utility Customers	Louisville Gas & Electric Co.	Premature retirements, interest expense.
10/88	88-170-EL-AIR	OH	Ohio Industrial Energy Consumers	Cleveland Electric Illuminating Co.	Revenue requirements, phase-in, excess deferred taxes, O&M expenses, financial considerations, working capital.
10/88	88-171-EL-AIR	OH	Ohio Industrial Energy Consumers	Toledo Edison Co.	Revenue requirements, phase-in, excess deferred taxes, O&M expenses, financial considerations, working capital.
10/88	8800-355-EI	FL	Florida Industrial Power Users' Group	Florida Power & Light Co.	Tax Reform Act of 1986, tax expenses, O&M expenses, pension expense (SFAS No. 87).
10/88	3780-U	GA	Georgia Public Service Commission Staff	Atlanta Gas Light Co.	Pension expense (SFAS No. 87).
11/88	U-17282 Remand	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Rate base exclusion plan (SFAS No. 71).
12/88	U-17970	LA	Louisiana Public Service Commission Staff	AT&T Communications of South Central States	Pension expense (SFAS No. 87).
12/88	U-17949 Rebuttal	LA	Louisiana Public Service Commission Staff	South Central Bell	Compensated absences (SFAS No. 43), pension expense (SFAS No. 87), Part 32, Income tax normalization.
2/89	U-17282 Phase II	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Revenue requirements, phase-in of River Bend 1, recovery of canceled plant.
6/89	881602-EU 890326-EU	FL	Talquin Electric Cooperative	Talquin/City of Tallahassee	Economic analyses, incremental cost-of-service, average customer rates.
7/89	U-17970	LA	Louisiana Public Service Commission Staff	AT&T Communications of South Central States	Pension expense (SFAS No. 87), compensated absences (SFAS No. 43), Part 32.
8/89	8555	TX	Occidental Chemical Corp.	Houston Lighting & Power Co.	Cancellation cost recovery, tax expense, revenue requirements.

**Expert Testimony Appearances
of
Lane Kollen
as of July 2013**

Date	Case	Jurisdct.	Party	Utility	Subject
8/89	3840-U	GA	Georgia Public Service Commission Staff	Georgia Power Co.	Promotional practices, advertising, economic development.
9/89	U-17282 Phase II Detailed	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Revenue requirements, detailed investigation.
10/89	8880	TX	Enron Gas Pipeline	Texas-New Mexico Power Co.	Deferred accounting treatment, sale/leaseback.
10/89	8928	TX	Enron Gas Pipeline	Texas-New Mexico Power Co.	Revenue requirements, imputed capital structure, cash working capital.
10/89	R-891364	PA	Philadelphia Area Industrial Energy Users Group	Philadelphia Electric Co.	Revenue requirements.
11/89 12/89	R-891364 Surrebuttal (2 Filings)	PA	Philadelphia Area Industrial Energy Users Group	Philadelphia Electric Co.	Revenue requirements, sale/leaseback.
1/90	U-17282 Phase II Detailed Rebuttal	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Revenue requirements, detailed investigation.
1/90	U-17282 Phase III	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Phase-in of River Bend 1, deregulated asset plan.
3/90	890319-EI	FL	Florida Industrial Power Users Group	Florida Power & Light Co.	O&M expenses, Tax Reform Act of 1986.
4/90	890319-EI Rebuttal	FL	Florida Industrial Power Users Group	Florida Power & Light Co.	O&M expenses, Tax Reform Act of 1986.
4/90	U-17282	LA 19 th Judicial District Ct.	Louisiana Public Service Commission	Gulf States Utilities	Fuel clause, gain on sale of utility assets.
9/90	90-158	KY	Kentucky Industrial Utility Customers	Louisville Gas & Electric Co.	Revenue requirements, post-test year additions, forecasted test year.
12/90	U-17282 Phase IV	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Revenue requirements.
3/91	29327, et. al.	NY	Multiple Intervenor	Niagara Mohawk Power Corp.	Incentive regulation.
5/91	9945	TX	Office of Public Utility Counsel of Texas	El Paso Electric Co.	Financial modeling, economic analyses, prudence of Palo Verde 3.
9/91	P-910511 P-910512	PA	Allegheny Ludlum Corp., Armco Advanced Materials Co., The West Penn Power Industrial Users' Group	West Penn Power Co.	Recovery of CAAA costs, least cost financing.
9/91	91-231-E-NC	WV	West Virginia Energy Users Group	Monongahela Power Co.	Recovery of CAAA costs, least cost financing.
11/91	U-17282	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Asset impairment, deregulated asset plan, revenue requirements.

J. KENNEDY AND ASSOCIATES, INC.

**Expert Testimony Appearances
of
Lane Kollen
as of July 2013**

Date	Case	Jurisdct.	Party	Utility	Subject
12/91	91-410-EL-AIR	OH	Air Products and Chemicals, Inc., Armco Steel Co., General Electric Co., Industrial Energy Consumers	Cincinnati Gas & Electric Co.	Revenue requirements, phase-in plan.
12/91	PUC Docket 10200	TX	Office of Public Utility Counsel of Texas	Texas-New Mexico Power Co.	Financial integrity, strategic planning, declined business affiliations.
5/92	910890-EI	FL	Occidental Chemical Corp.	Florida Power Corp.	Revenue requirements, O&M expense, pension expense, OPEB expense, fossil dismantling, nuclear decommissioning.
8/92	R-00922314	PA	GPU Industrial Intervenors	Metropolitan Edison Co.	Incentive regulation, performance rewards, purchased power risk, OPEB expense.
9/92	92-043	KY	Kentucky Industrial Utility Consumers	Generic Proceeding	OPEB expense.
9/92	920324-EI	FL	Florida Industrial Power Users' Group	Tampa Electric Co.	OPEB expense.
9/92	39348	IN	Indiana Industrial Group	Generic Proceeding	OPEB expense.
9/92	910840-PU	FL	Florida Industrial Power Users' Group	Generic Proceeding	OPEB expense.
9/92	39314	IN	Industrial Consumers for Fair Utility Rates	Indiana Michigan Power Co.	OPEB expense.
11/92	U-19904	LA	Louisiana Public Service Commission Staff	Gulf States Utilities /Entergy Corp.	Merger.
11/92	8649	MD	Westvaco Corp., Eastalco Aluminum Co.	Potomac Edison Co.	OPEB expense.
11/92	92-1715-AU-COI	OH	Ohio Manufacturers Association	Generic Proceeding	OPEB expense.
12/92	R-00922378	PA	Armco Advanced Materials Co., The WPP Industrial Intervenors	West Penn Power Co.	Incentive regulation, performance rewards, purchased power risk, OPEB expense.
12/92	U-19949	LA	Louisiana Public Service Commission Staff	South Central Bell	Affiliate transactions, cost allocations, merger.
12/92	R-00922479	PA	Philadelphia Area Industrial Energy Users' Group	Philadelphia Electric Co.	OPEB expense.
1/93	8487	MD	Maryland Industrial Group	Baltimore Gas & Electric Co., Bethlehem Steel Corp.	OPEB expense, deferred fuel, CWIP in rate base.
1/93	39498	IN	PSI Industrial Group	PSI Energy, Inc.	Refunds due to over-collection of taxes on Marble Hill cancellation.
3/93	92-11-11	CT	Connecticut Industrial Energy Consumers	Connecticut Light & Power Co	OPEB expense.
3/93	U-19904 (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities /Entergy Corp.	Merger.

J. KENNEDY AND ASSOCIATES, INC.

**Expert Testimony Appearances
of
Lane Kollen
as of July 2013**

Date	Case	Jurisdct.	Party	Utility	Subject
3/93	93-01-EL-EFC	OH	Ohio Industrial Energy Consumers	Ohio Power Co.	Affiliate transactions, fuel.
3/93	EC92-21000 ER92-806-000	FERC	Louisiana Public Service Commission Staff	Gulf States Utilities /Entergy Corp.	Merger.
4/93	92-1464-EL-AIR	OH	Air Products Amco Steel Industrial Energy Consumers	Cincinnati Gas & Electric Co.	Revenue requirements, phase-in plan.
4/93	EC92-21000 ER92-806-000 (Rebuttal)	FERC	Louisiana Public Service Commission	Gulf States Utilities /Entergy Corp.	Merger.
9/93	93-113	KY	Kentucky Industrial Utility Customers	Kentucky Utilities	Fuel clause and coal contract refund.
9/93	92-490, 92-490A, 90-360-C	KY	Kentucky Industrial Utility Customers and Kentucky Attorney General	Big Rivers Electric Corp.	Disallowances and restitution for excessive fuel costs, illegal and improper payments, recovery of mine closure costs.
10/93	U-17735	LA	Louisiana Public Service Commission Staff	Cajun Electric Power Cooperative	Revenue requirements, debt restructuring agreement, River Bend cost recovery.
1/94	U-20647	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	Audit and investigation into fuel clause costs.
4/94	U-20647 (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	Nuclear and fossil unit performance, fuel costs, fuel clause principles and guidelines.
5/94	U-20178	LA	Louisiana Public Service Commission Staff	Louisiana Power & Light Co.	Planning and quantification issues of least cost integrated resource plan.
9/94	U-19904 Initial Post-Merger Earnings Review	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	River Bend phase-in plan, deregulated asset plan, capital structure, other revenue requirement issues.
9/94	U-17735	LA	Louisiana Public Service Commission Staff	Cajun Electric Power Cooperative	G&T cooperative ratemaking policies, exclusion of River Bend, other revenue requirement issues.
10/94	3905-U	GA	Georgia Public Service Commission Staff	Southern Bell Telephone Co.	Incentive rate plan, earnings review.
10/94	5258-U	GA	Georgia Public Service Commission Staff	Southern Bell Telephone Co.	Alternative regulation, cost allocation.
11/94	U-19904 Initial Post-Merger Earnings Review (Rebuttal)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	River Bend phase-in plan, deregulated asset plan, capital structure, other revenue requirement issues.
11/94	U-17735 (Rebuttal)	LA	Louisiana Public Service Commission Staff	Cajun Electric Power Cooperative	G&T cooperative ratemaking policy, exclusion of River Bend, other revenue requirement issues.
4/95	R-00943271	PA	PP&L Industrial Customer Alliance	Pennsylvania Power & Light Co.	Revenue requirements. Fossil dismantling, nuclear decommissioning.
6/95	3905-U Rebuttal	GA	Georgia Public Service Commission	Southern Bell Telephone Co.	Incentive regulation, affiliate transactions, revenue requirements, rate refund.
6/95	U-19904 (Direct)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	Gas, coal, nuclear fuel costs, contract prudence, base/fuel realignment.

**Expert Testimony Appearances
of
Lane Kollen
as of July 2013**

Date	Case	Jurisdct.	Party	Utility	Subject
10/95	95-02614	TN	Tennessee Office of the Attorney General Consumer Advocate	BellSouth Telecommunications, Inc.	Affiliate transactions.
10/95	U-21485 (Direct)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	Nuclear O&M, River Bend phase-in plan, base/fuel realignment, NOL and AltMin asset deferred taxes, other revenue requirement issues.
11/95	U-19904 (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co. Division	Gas, coal, nuclear fuel costs, contract prudence, base/fuel realignment.
11/95	U-21485 (Supplemental Direct)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	Nuclear O&M, River Bend phase-in plan, base/fuel realignment, NOL and AltMin asset deferred taxes, other revenue requirement issues.
12/95	U-21485 (Surrebuttal)				
1/96	95-299-EL-AIR 95-300-EL-AIR	OH	Industrial Energy Consumers	The Toledo Edison Co., The Cleveland Electric Illuminating Co.	Competition, asset write-offs and revaluation, O&M expense, other revenue requirement issues.
2/96	PUC Docket 14965	TX	Office of Public Utility Counsel	Central Power & Light	Nuclear decommissioning.
5/96	95-485-LCS	NM	City of Las Cruces	El Paso Electric Co.	Stranded cost recovery, municipalization.
7/96	8725	MD	The Maryland Industrial Group and Redland Genstar, Inc.	Baltimore Gas & Electric Co., Potomac Electric Power Co., and Constellation Energy Corp.	Merger savings, tracking mechanism, earnings sharing plan, revenue requirement issues.
9/96 11/96	U-22092 U-22092 (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Energy Gulf States, Inc.	River Bend phase-in plan, base/fuel realignment, NOL and AltMin asset deferred taxes, other revenue requirement issues, allocation of regulated/nonregulated costs.
10/96	96-327	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Environmental surcharge recoverable costs.
2/97	R-00973877	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy Co.	Stranded cost recovery, regulatory assets and liabilities, Intangible transition charge, revenue requirements.
3/97	96-489	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Co.	Environmental surcharge recoverable costs, system agreements, allowance inventory, jurisdictional allocation.
6/97	TO-97-397	MO	MCI Telecommunications Corp., Inc., MCImetro Access Transmission Services, Inc.	Southwestern Bell Telephone Co.	Price cap regulation, revenue requirements, rate of return.
6/97	R-00973953	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning.
7/97	R-00973954	PA	PP&L Industrial Customer Alliance	Pennsylvania Power & Light Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning.

**Expert Testimony Appearances
of
Lane Kollen
as of July 2013**

Date	Case	Jurisdct.	Party	Utility	Subject
7/97	U-22092	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Depreciation rates and methodologies, River Bend phase-in plan.
8/97	97-300	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas & Electric Co., Kentucky Utilities Co.	Merger policy, cost savings, surcredit sharing mechanism, revenue requirements, rate of return.
8/97	R-00973954 (Surrebuttal)	PA	PP&L Industrial Customer Alliance	Pennsylvania Power & Light Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning.
10/97	97-204	KY	Alcan Aluminum Corp. Southwire Co.	Big Rivers Electric Corp.	Restructuring, revenue requirements, reasonableness.
10/97	R-974008	PA	Metropolitan Edison Industrial Users Group	Metropolitan Edison Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning, revenue requirements.
10/97	R-974009	PA	Penelec Industrial Customer Alliance	Pennsylvania Electric Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning, revenue requirements.
11/97	97-204 (Rebuttal)	KY	Alcan Aluminum Corp. Southwire Co.	Big Rivers Electric Corp.	Restructuring, revenue requirements, reasonableness of rates, cost allocation.
11/97	U-22491	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, other revenue requirement issues.
11/97	R-00973953 (Surrebuttal)	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning.
11/97	R-973981	PA	West Penn Power Industrial Intervenor	West Penn Power Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, fossil decommissioning, revenue requirements, securitization.
11/97	R-974104	PA	Duquesne Industrial Intervenor	Duquesne Light Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning, revenue requirements, securitization.
12/97	R-973981 (Surrebuttal)	PA	West Penn Power Industrial Intervenor	West Penn Power Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, fossil decommissioning, revenue requirements.
12/97	R-974104 (Surrebuttal)	PA	Duquesne Industrial Intervenor	Duquesne Light Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning, revenue requirements, securitization.
1/98	U-22491 (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, other revenue requirement issues.
2/98	8774	MD	Westvaco	Polomac Edison Co.	Merger of Duquesne, AE, customer safeguards, savings sharing.
3/98	U-22092 (Allocated Stranded Cost Issues)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Restructuring, stranded costs, regulatory assets, securitization, regulatory mitigation.

**Expert Testimony Appearances
of
Lane Kollen
as of July 2013**

Date	Case	Jurisdct.	Party	Utility	Subject
3/98	8390-U	GA	Georgia Natural Gas Group, Georgia Textile Manufacturers Assoc.	Atlanta Gas Light Co.	Restructuring, unbundling, stranded costs, incentive regulation, revenue requirements.
3/98	U-22092 (Allocated Stranded Cost Issues) (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Restructuring, stranded costs, regulatory assets, securitization, regulatory mitigation.
10/98	97-596	ME	Maine Office of the Public Advocate	Bangor Hydro-Electric Co.	Restructuring, unbundling, stranded costs, T&D revenue requirements.
10/98	9355-U	GA	Georgia Public Service Commission Adversary Staff	Georgia Power Co.	Affiliate transactions.
10/98	U-17735	LA	Louisiana Public Service Commission Staff	Cajun Electric Power Cooperative	G&T cooperative ratemaking policy, other revenue requirement issues.
11/98	U-23327	LA	Louisiana Public Service Commission Staff	SWEPSCO, CSW and AEP	Merger policy, savings sharing mechanism, affiliate transaction conditions.
12/98	U-23358 (Direct)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, tax issues, and other revenue requirement issues.
12/98	98-577	ME	Maine Office of Public Advocate	Maine Public Service Co.	Restructuring, unbundling, stranded cost, T&D revenue requirements.
1/99	98-10-07	CT	Connecticut Industrial Energy Consumers	United Illuminating Co.	Stranded costs, investment tax credits, accumulated deferred income taxes, excess deferred income taxes.
3/99	U-23358 (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, tax issues, and other revenue requirement issues.
3/99	98-474	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co.	Revenue requirements, alternative forms of regulation.
3/99	98-426	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Revenue requirements, alternative forms of regulation.
3/99	99-082	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co.	Revenue requirements.
3/99	99-083	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Revenue requirements.
4/99	U-23358 (Supplemental Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, tax issues, and other revenue requirement issues.
4/99	99-03-04	CT	Connecticut Industrial Energy Consumers	United Illuminating Co.	Regulatory assets and liabilities, stranded costs, recovery mechanisms.
4/99	99-02-05	Ct	Connecticut Industrial Utility Customers	Connecticut Light and Power Co.	Regulatory assets and liabilities, stranded costs, recovery mechanisms.
5/99	98-426 99-082 (Additional Direct)	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co.	Revenue requirements.

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Date	Case	Jurisdct.	Party	Utility	Subject
5/99	98-474 99-083 (Additional Direct)	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Revenue requirements.
5/99	98-426 98-474 (Response to Amended Applications)	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co., Kentucky Utilities Co.	Alternative regulation.
6/99	97-596	ME	Maine Office of Public Advocate	Bangor Hydro- Electric Co.	Request for accounting order regarding electric industry restructuring costs.
6/99	U-23358	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Affiliate transactions, cost allocations.
7/99	99-03-35	CT	Connecticut Industrial Energy Consumers	United Illuminating Co.	Stranded costs, regulatory assets, tax effects of asset divestiture.
7/99	U-23327	LA	Louisiana Public Service Commission Staff	Southwestern Electric Power Co., Central and South West Corp, American Electric Power Co.	Merger Settlement and Stipulation.
7/99	97-596 Surrebuttal	ME	Maine Office of Public Advocate	Bangor Hydro- Electric Co.	Restructuring, unbundling, stranded cost, T&D revenue requirements.
7/99	98-0452-E-GI	WV	West Virginia Energy Users Group	Monongahela Power, Potomac Edison, Appalachian Power, Wheeling Power	Regulatory assets and liabilities.
8/99	98-577 Surrebuttal	ME	Maine Office of Public Advocate	Maine Public Service Co.	Restructuring, unbundling, stranded costs, T&D revenue requirements.
8/99	98-426 99-082 Rebuttal	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co.	Revenue requirements.
8/99	98-474 98-083 Rebuttal	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Revenue requirements.
8/99	98-0452-E-GI Rebuttal	WV	West Virginia Energy Users Group	Monongahela Power, Potomac Edison, Appalachian Power, Wheeling Power	Regulatory assets and liabilities.
10/99	U-24182 Direct	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, affiliate transactions, tax issues, and other revenue requirement issues.
11/99	PUC Docket 21527	TX	The Dallas-Fort Worth Hospital Council and Coalition of Independent Colleges and Universities	TXU Electric	Restructuring, stranded costs, taxes, securitization.

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11/99	U-23358 Surrebuttal Affiliate Transactions Review	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Service company affiliate transaction costs.
01/00	U-24182 Surrebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, affiliate transactions, tax issues, and other revenue requirement issues.
04/00	99-1212-EL-ETP 99-1213-EL-ATA 99-1214-EL-AAM	OH	Greater Cleveland Growth Association	First Energy (Cleveland Electric Illuminating, Toledo Edison)	Historical review, stranded costs, regulatory assets, liabilities.
05/00	2000-107	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Co.	ECR surcharge roll-in to base rates.
05/00	U-24182 Supplemental Direct	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Affiliate expense proforma adjustments.
05/00	A-110550F0147	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy	Merger between PECO and Unicom.
05/00	99-1658-EL-ETP	OH	AK Steel Corp.	Cincinnati Gas & Electric Co.	Regulatory transition costs, including regulatory assets and liabilities, SFAS 109, ADIT, EDIT, ITC.
07/00	PUC Docket 22344	TX	The Dallas-Fort Worth Hospital Council and The Coalition of Independent Colleges and Universities	Statewide Generic Proceeding	Escalation of O&M expenses for unbundled T&D revenue requirements in projected test year.
07/00	U-21453	LA	Louisiana Public Service Commission	SWEPCO	Stranded costs, regulatory assets and liabilities.
08/00	U-24064	LA	Louisiana Public Service Commission Staff	CLECO	Affiliate transaction pricing ratemaking principles, subsidization of nonregulated affiliates, ratemaking adjustments.
10/00	SOAH Docket 473-00-1015 PUC Docket 22350	TX	The Dallas-Fort Worth Hospital Council and The Coalition of Independent Colleges and Universities	TXU Electric Co.	Restructuring, T&D revenue requirements, mitigation, regulatory assets and liabilities.
10/00	R-00974104 Affidavit	PA	Duquesne Industrial Intervenors	Duquesne Light Co.	Final accounting for stranded costs, including treatment of auction proceeds, taxes, capital costs, switchback costs, and excess pension funding.
11/00	P-00001837 R-00974008 P-00001838 R-00974009	PA	Metropolitan Edison Industrial Users Group Penelec Industrial Customer Alliance	Metropolitan Edison Co., Pennsylvania Electric Co.	Final accounting for stranded costs, including treatment of auction proceeds, taxes, regulatory assets and liabilities, transaction costs.
12/00	U-21453, U-20925, U-22092 (Subdocket C) Surrebuttal	LA	Louisiana Public Service Commission Staff	SWEPCO	Stranded costs, regulatory assets.

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Date	Case	Jurisdct.	Party	Utility	Subject
01/01	U-24993 Direct	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, tax issues, and other revenue requirement issues.
01/01	U-21453, U-20925, U-22092 (Subdocket B) Surrebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Industry restructuring, business separation plan, organization structure, hold harmless conditions, financing.
01/01	Case No. 2000-386	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas & Electric Co.	Recovery of environmental costs, surcharge mechanism.
01/01	Case No. 2000-439	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Recovery of environmental costs, surcharge mechanism.
02/01	A-110300F0095 A-110400F0040	PA	Met-Ed Industrial Users Group, Penelec Industrial Customer Alliance	GPU, Inc. FirstEnergy Corp.	Merger, savings, reliability.
03/01	P-00001860 P-00001861	PA	Met-Ed Industrial Users Group, Penelec Industrial Customer Alliance	Metropolitan Edison Co., Pennsylvania Electric Co.	Recovery of costs due to provider of last resort obligation.
04/01	U-21453, U-20925, U-22092 (Subdocket B) Settlement Term Sheet	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Business separation plan: settlement agreement on overall plan structure.
04/01	U-21453, U-20925, U-22092 (Subdocket B) Contested Issues	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Business separation plan: agreements, hold harmless conditions, separations methodology.
05/01	U-21453, U-20925, U-22092 (Subdocket B) Contested Issues Transmission and Distribution Rebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Business separation plan: agreements, hold harmless conditions, separations methodology.
07/01	U-21453, U-20925, U-22092 (Subdocket B) Transmission and Distribution Term Sheet	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Business separation plan: settlement agreement on T&D issues, agreements necessary to implement T&D separations, hold harmless conditions, separations methodology.
10/01	14000-U	GA	Georgia Public Service Commission Adversary Staff	Georgia Power Company	Revenue requirements, Rate Plan, fuel clause recovery.
11/01	14311-U Direct Panel with Bolin Killings	GA	Georgia Public Service Commission Adversary Staff	Atlanta Gas Light Co	Revenue requirements, revenue forecast, O&M expense, depreciation, plant additions, cash working capital.

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Date	Case	Jurisdct.	Party	Utility	Subject
11/01	U-25687 Direct	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Revenue requirements, capital structure, allocation of regulated and nonregulated costs, River Bend uprate.
02/02	PUC Docket 25230	TX	The Dallas-Fort Worth Hospital Council and the Coalition of Independent Colleges and Universities	TXU Electric	Stipulation. Regulatory assets, securitization financing.
02/02	U-25687 Surrebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Revenue requirements, corporate franchise tax, conversion to LLC, River Bend uprate.
03/02	14311-U Rebuttal Panel with Bolin Killings	GA	Georgia Public Service Commission Adversary Staff	Atlanta Gas Light Co.	Revenue requirements, earnings sharing plan, service quality standards.
03/02	14311-U Rebuttal Panel with Michelle L. Thebert	GA	Georgia Public Service Commission Adversary Staff	Atlanta Gas Light Co.	Revenue requirements, revenue forecast, O&M expense, depreciation, plant additions, cash working capital.
03/02	001148-EI	FL	South Florida Hospital and Healthcare Assoc.	Florida Power & Light Co.	Revenue requirements. Nuclear life extension, storm damage accruals and reserve, capital structure, O&M expense.
04/02	U-25687 (Suppl. Surrebuttal)	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Revenue requirements, corporate franchise tax, conversion to LLC, River Bend uprate.
04/02	U-21453, U-20925 U-22092 (Subdocket C)	LA	Louisiana Public Service Commission	SWEPCO	Business separation plan, T&D Term Sheet, separations methodologies, hold harmless conditions.
08/02	EL01-88-000	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	System Agreement, production cost equalization, tariffs.
08/02	U-25888	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc. and Entergy Louisiana, Inc.	System Agreement, production cost disparities, prudence.
09/02	2002-00224 2002-00225	KY	Kentucky Industrial Utilities Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric Co.	Line losses and fuel clause recovery associated with off-system sales.
11/02	2002-00146 2002-00147	KY	Kentucky Industrial Utilities Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric Co.	Environmental compliance costs and surcharge recovery.
01/03	2002-00169	KY	Kentucky Industrial Utilities Customers, Inc.	Kentucky Power Co.	Environmental compliance costs and surcharge recovery.
04/03	2002-00429 2002-00430	KY	Kentucky Industrial Utilities Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric Co.	Extension of merger surcredit, flaws in Companies' studies.
04/03	U-26527	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Revenue requirements, corporate franchise tax, conversion to LLC, capital structure, post-test year adjustments.

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Date	Case	Jurisdct.	Party	Utility	Subject
06/03	EL01-88-000 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	System Agreement, production cost equalization, tariffs.
06/03	2003-00068	KY	Kentucky Industrial Utility Customers	Kentucky Utilities Co.	Environmental cost recovery, correction of base rate error.
11/03	ER03-753-000	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Unit power purchases and sale cost-based tariff pursuant to System Agreement.
11/03	ER03-583-000, ER03-583-001, ER03-583-002 ER03-681-000, ER03-681-001 ER03-682-000, ER03-682-001, ER03-682-002 ER03-744-000, ER03-744-001 (Consolidated)	FERC	Louisiana Public Service Commission	Entergy Services, Inc., the Entergy Operating Companies, EWO Marketing, L.P, and Entergy Power, Inc.	Unit power purchases and sale agreements, contractual provisions, projected costs, leveled rates, and formula rates.
12/03	U-26527 Surrebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Revenue requirements, corporate franchise tax, conversion to LLC, capital structure, post-test year adjustments.
12/03	2003-0334 2003-0335	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric Co.	Earnings Sharing Mechanism.
12/03	U-27136	LA	Louisiana Public Service Commission Staff	Entergy Louisiana, Inc.	Purchased power contracts between affiliates, terms and conditions.
03/04	U-26527 Supplemental Surrebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Revenue requirements, corporate franchise tax, conversion to LLC, capital structure, post-test year adjustments.
03/04	2003-00433	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas & Electric Co.	Revenue requirements, depreciation rates, O&M expense, deferrals and amortization, earnings sharing mechanism, merger surcredit, VDT surcredit.
03/04	2003-00434	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Revenue requirements, depreciation rates, O&M expense, deferrals and amortization, earnings sharing mechanism, merger surcredit, VDT surcredit.
03/04	SOAH Docket 473-04-2459 PUC Docket 29206	TX	Cities Served by Texas- New Mexico Power Co.	Texas-New Mexico Power Co.	Stranded costs true-up, including valuation issues, ITC, ADIT, excess earnings.
05/04	04-169-EL-UNC	OH	Ohio Energy Group, Inc.	Columbus Southern Power Co. & Ohio Power Co.	Rate stabilization plan, deferrals, T&D rate increases, earnings.

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Date	Case	Jurisdct.	Party	Utility	Subject
06/04	SOAH Docket 473-04-4555 PUC Docket 29526	TX	Houston Council for Health and Education	CenterPoint Energy Houston Electric	Stranded costs true-up, including valuation issues, ITC, EDIT, excess mitigation credits, capacity auction true-up revenues, interest.
08/04	SOAH Docket 473-04-4555 PUC Docket 29526 (Suppl Direct)	TX	Houston Council for Health and Education	CenterPoint Energy Houston Electric	Interest on stranded cost pursuant to Texas Supreme Court remand.
09/04	U-23327 Subdocket B	LA	Louisiana Public Service Commission Staff	SWEPCO	Fuel and purchased power expenses recoverable through fuel adjustment clause, trading activities, compliance with terms of various LPSC Orders.
10/04	U-23327 Subdocket A	LA	Louisiana Public Service Commission Staff	SWEPCO	Revenue requirements.
12/04	Case Nos. 2004-00321, 2004-00372	KY	Gallatin Steel Co.	East Kentucky Power Cooperative, Inc., Big Sandy Recc, et al.	Environmental cost recovery, qualified costs, TIER requirements, cost allocation.
01/05	30485	TX	Houston Council for Health and Education	CenterPoint Energy Houston Electric, LLC	Stranded cost true-up including regulatory Central Co. assets and liabilities, ITC, EDIT, capacity auction, proceeds, excess mitigation credits, retrospective and prospective ADIT.
02/05	18638-U	GA	Georgia Public Service Commission Adversary Staff	Atlanta Gas Light Co.	Revenue requirements.
02/05	18638-U Panel with Tony Wackerly	GA	Georgia Public Service Commission Adversary Staff	Atlanta Gas Light Co.	Comprehensive rate plan, pipeline replacement program surcharge, performance based rate plan.
02/05	18638-U Panel with Michelle Thebert	GA	Georgia Public Service Commission Adversary Staff	Atlanta Gas Light Co.	Energy conservation, economic development, and tariff issues.
03/05	Case Nos. 2004-00426, 2004-00421	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric	Environmental cost recovery, Jobs Creation Act of 2004 and §199 deduction, excess common equity ratio, deferral and amortization of nonrecurring O&M expense.
06/05	2005-00068	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Co.	Environmental cost recovery, Jobs Creation Act of 2004 and §199 deduction, margins on allowances used for AEP system sales.
06/05	050045-EI	FL	South Florida Hospital and Healthcare Assoc.	Florida Power & Light Co.	Storm damage expense and reserve, RTO costs, O&M expense projections, return on equity performance incentive, capital structure, selective second phase post-test year rate increase.
08/05	31056	TX	Alliance for Valley Healthcare	AEP Texas Central Co.	Stranded cost true-up including regulatory assets and liabilities, ITC, EDIT, capacity auction, proceeds, excess mitigation credits, retrospective and prospective ADIT.
09/05	20298-U	GA	Georgia Public Service Commission Adversary Staff	Atmos Energy Corp.	Revenue requirements, roll-in of surcharges, cost recovery through surcharge, reporting requirements.

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Date	Case	Jurisdic.	Party	Utility	Subject
09/05	20298-U Panel with Victoria Taylor	GA	Georgia Public Service Commission Adversary Staff	Atmos Energy Corp.	Affiliate transactions, cost allocations, capitalization, cost of debt.
10/05	04-42	DE	Delaware Public Service Commission Staff	Artesian Water Co.	Allocation of tax net operating losses between regulated and unregulated.
11/05	2005-00351 2005-00352	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric	Workforce Separation Program cost recovery and shared savings through VDT surcredit.
01/06	2005-00341	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Co.	System Sales Clause Rider, Environmental Cost Recovery Rider, Net Congestion Rider, Storm damage, vegetation management program, depreciation, off-system sales, maintenance normalization, pension and OPEB.
03/06	PUC Docket 31994	TX	Cities	Texas-New Mexico Power Co.	Stranded cost recovery through competition transition or change.
05/06	31994 Supplemental	TX	Cities	Texas-New Mexico Power Co.	Retrospective ADFIT, prospective ADFIT.
03/06	U-21453, U-20925, U-22092	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Jurisdictional separation plan.
03/06	NOPR Reg 104385-OR	IRS	Alliance for Valley Health Care and Houston Council for Health Education	AEP Texas Central Company and CenterPoint Energy Houston Electric	Proposed Regulations affecting flow- through to ratepayers of excess deferred income taxes and investment tax credits on generation plant that is sold or deregulated.
04/06	U-25116	LA	Louisiana Public Service Commission Staff	Entergy Louisiana, Inc.	2002-2004 Audit of Fuel Adjustment Clause Filings. Affiliate transactions.
07/06	R-00061366, Et. al.	PA	Met-Ed Ind. Users Group Pennsylvania Ind. Customer Alliance	Metropolitan Edison Co., Pennsylvania Electric Co.	Recovery of NUG-related stranded costs, government mandated programs costs, storm damage costs.
07/06	U-23327	LA	Louisiana Public Service Commission Staff	Southwestern Electric Power Co.	Revenue requirements, formula rate plan, banking proposal.
08/06	U-21453, U-20925, U-22092 (Subdocket J)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Jurisdictional separation plan.
11/06	05CVH03-3375 Franklin County Court Affidavit	OH	Various Taxing Authorities (Non-Utility Proceeding)	State of Ohio Department of Revenue	Accounting for nuclear fuel assemblies as manufactured equipment and capitalized plant.
12/06	U-23327 Subdocket A Reply Testimony	LA	Louisiana Public Service Commission Staff	Southwestern Electric Power Co.	Revenue requirements, formula rate plan, banking proposal.
03/07	U-29764	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc., Entergy Louisiana, LLC	Jurisdictional allocation of Entergy System Agreement equalization remedy receipts.
03/07	PUC Docket 33309	TX	Cities	AEP Texas Central Co.	Revenue requirements, including functionalization of transmission and distribution costs.

J. KENNEDY AND ASSOCIATES, INC.

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Date	Case	Jurisdct.	Party	Utility	Subject
03/07	PUC Docket 33310	TX	Cities	AEP Texas North Co.	Revenue requirements, including functionalization of transmission and distribution costs.
03/07	2006-00472	KY	Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative	Interim rate increase, RUS loan covenants, credit facility requirements, financial condition.
03/07	U-29157	LA	Louisiana Public Service Commission Staff	Cleco Power, LLC	Permanent (Phase II) storm damage cost recovery.
04/07	U-29764 Supplemental and Rebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc., Entergy Louisiana, LLC	Jurisdictional allocation of Entergy System Agreement equalization remedy receipts.
04/07	ER07-682-000 Affidavit	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Allocation of intangible and general plant and A&G expenses to production and state income tax effects on equalization remedy receipts.
04/07	ER07-684-000 Affidavit	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Fuel hedging costs and compliance with FERC USOA.
05/07	ER07-682-000 Affidavit	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Allocation of intangible and general plant and A&G expenses to production and account 924 effects on MSS-3 equalization remedy payments and receipts.
06/07	U-29764	LA	Louisiana Public Service Commission Staff	Entergy Louisiana, LLC, Entergy Gulf States, Inc.	Show cause for violating LPSC Order on fuel hedging costs.
07/07	2006-00472	KY	Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative	Revenue requirements, post-test year adjustments, TIER, surcharge revenues and costs, financial need.
07/07	ER07-956-000 Affidavit	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Storm damage costs related to Hurricanes Katrina and Rita and effects of MSS-3 equalization payments and receipts.
10/07	05-UR-103 Direct	WI	Wisconsin Industrial Energy Group	Wisconsin Electric Power Company, Wisconsin Gas, LLC	Revenue requirements, carrying charges on CWIP, amortization and return on regulatory assets, working capital, incentive compensation, use of rate base in lieu of capitalization, quantification and use of Point Beach sale proceeds.
10/07	05-UR-103 Surrebuttal	WI	Wisconsin Industrial Energy Group	Wisconsin Electric Power Company, Wisconsin Gas, LLC	Revenue requirements, carrying charges on CWIP, amortization and return on regulatory assets, working capital, incentive compensation, use of rate base in lieu of capitalization, quantification and use of Point Beach sale proceeds.
10/07	25060-U Direct	GA	Georgia Public Service Commission Public Interest Adversary Staff	Georgia Power Company	Affiliate costs, incentive compensation, consolidated income taxes, §199 deduction.
11/07	06-0033-E-CN Direct	WV	West Virginia Energy Users Group	Appalachian Power Company	IGCC surcharge during construction period and post-in-service date.

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Date	Case	Jurisdicit.	Party	Utility	Subject
11/07	ER07-682-000 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Functionalization and allocation of intangible and general plant and A&G expenses.
01/08	ER07-682-000 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Functionalization and allocation of intangible and general plant and A&G expenses.
01/08	07-551-EL-AIR Direct	OH	Ohio Energy Group, Inc.	Ohio Edison Company, Cleveland Electric Illuminating Company, Toledo Edison Company	Revenue requirements.
02/08	ER07-956-000 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Functionalization of expenses in account 923; storm damage expense and accounts 924, 228.1, 182.3, 254 and 407.3; tax NOL carrybacks in accounts 165 and 236; ADIT; nuclear service lives and effect on depreciation and decommissioning.
03/08	ER07-956-000 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Functionalization of expenses in account 923; storm damage expense and accounts 924, 228.1, 182.3, 254 and 407.3; tax NOL carrybacks in accounts 165 and 236; ADIT; nuclear service lives and effect on depreciation and decommissioning.
04/08	2007-00562, 2007-00563	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co., Louisville Gas and Electric Co.	Merger surcredit.
04/08	26837 Direct Panel with Thomas K. Bond, Cynthia Johnson, and Michelle Thebert	GA	Georgia Public Service Commission Staff	SCANA Energy Marketing, Inc.	Rule Nisi complaint.
05/08	26837 Rebuttal Panel with Thomas K. Bond, Cynthia Johnson, and Michelle Thebert	GA	Georgia Public Service Commission Staff	SCANA Energy Marketing, Inc.	Rule Nisi complaint.
05/08	26837 Supplemental Rebuttal Panel with Thomas K. Bond, Cynthia Johnson, and Michelle Thebert	GA	Georgia Public Service Commission Staff	SCANA Energy Marketing, Inc.	Rule Nisi complaint.

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Date	Case	Jurisdict.	Party	Utility	Subject
06/08	2008-00115	KY	Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative, Inc.	Environmental surcharge recoveries, including costs recovered in existing rates, TIER.
07/08	27163 Direct	GA	Georgia Public Service Commission Public Interest Advocacy Staff	Atmos Energy Corp.	Revenue requirements, including projected test year rate base and expenses.
07/08	27163 Panel with Victoria Taylor	GA	Georgia Public Service Commission Public Interest Advocacy Staff	Atmos Energy Corp.	Affiliate transactions and division cost allocations, capital structure, cost of debt.
08/08	6680-CE-170 Direct	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Power and Light Company	Nelson Dewey 3 or Colombia 3 fixed financial parameters.
08/08	6680-UR-116 Direct	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Power and Light Company	CWIP in rate base, labor expenses, pension expense, financing, capital structure, decoupling.
08/08	6680-UR-116 Rebuttal	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Power and Light Company	Capital structure.
08/08	6690-UR-119 Direct	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Public Service Corp.	Prudence of Weston 3 outage, Incentive compensation, Crane Creek Wind Farm incremental revenue requirement, capital structure.
09/08	6690-UR-119 Surrebuttal	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Public Service Corp.	Prudence of Weston 3 outage, Section 199 deduction.
09/08	08-935-EL-SSO, 08-918-EL-SSO	OH	Ohio Energy Group, Inc.	First Energy	Standard service offer rates pursuant to electric security plan, significantly excessive earnings test.
10/08	08-917-EL-SSO	OH	Ohio Energy Group, Inc.	AEP	Standard service offer rates pursuant to electric security plan, significantly excessive earnings test.
10/08	2007-564, 2007-565, 2008-251 2008-252	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co., Kentucky Utilities Company	Revenue forecast, affiliate costs, depreciation expenses, federal and state income tax expense, capitalization, cost of debt.
11/08	EL08-51	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Spindletop gas storage facilities, regulatory asset and bandwidth remedy.
11/08	35717	TX	Cities Served by Oncor Delivery Company	Oncor Delivery Company	Recovery of old meter costs, asset ADFIT, cash working capital, recovery of prior year restructuring costs, levelized recovery of storm damage costs, prospective storm damage accrual, consolidated tax savings adjustment.
12/08	27800	GA	Georgia Public Service Commission	Georgia Power Company	AFUDC versus CWIP in rate base, mirror CWIP, certification cost, use of short term debt and trust preferred financing, CWIP recovery, regulatory incentive.
01/09	ER08-1056	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Entergy System Agreement bandwidth remedy calculations, including depreciation expense, ADIT, capital structure.
01/09	ER08-1056 Supplemental Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Blytheville leased turbines; accumulated depreciation.

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02/09	EL08-51 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Spindletop gas storage facilities regulatory asset and bandwidth remedy.
02/09	2008-00409 Direct	KY	Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative, Inc.	Revenue requirements.
03/09	ER08-1056 Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Entergy System Agreement bandwidth remedy calculations, including depreciation expense, ADIT, capital structure.
03/09	U-21453, U-20925 U-22092 (Subdocket J)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States Louisiana, LLC	Violation of EGSI separation order, ETI and EGSL separation accounting, Spindletop regulatory asset.
04/09	U-21453, U-20925 U-22092 (Subdocket J) Rebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States Louisiana, LLC	Violation of EGSI separation order, ETI and EGSL separation accounting, Spindletop regulatory asset.
04/09	2009-00040 Direct-Interim (Oral)	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Emergency interim rate increase; cash requirements.
04/09	PUC Docket 36530	TX	State Office of Administrative Hearings	Oncor Electric Delivery Company, LLC	Rate case expenses.
05/09	ER08-1056 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Entergy System Agreement bandwidth remedy calculations, including depreciation expense, ADIT, capital structure.
06/09	2009-00040 Direct- Permanent	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Revenue requirements, TIER, cash flow.
07/09	080677-EI	FL	South Florida Hospital and Healthcare Association	Florida Power & Light Company	Multiple test years, GBRA rider, forecast assumptions, revenue requirement, O&M expense, depreciation expense, Economic Stimulus Bill, capital structure.
08/09	U-21453, U-20925, U-22092 (Subdocket J) Supplemental Rebuttal	LA	Louisiana Public Service Commission	Entergy Gulf States Louisiana, LLC	Violation of EGSI separation order, ETI and EGSL separation accounting, Spindletop regulatory asset.
08/09	8516 and 29950	GA	Georgia Public Service Commission Staff	Atlanta Gas Light Company	Modification of PRP surcharge to include infrastructure costs.
09/09	05-UR-104 Direct and Surrebuttal	WI	Wisconsin Industrial Energy Group	Wisconsin Electric Power Company	Revenue requirements, incentive compensation, depreciation, deferral mitigation, capital structure, cost of debt.
09/09	09AL-299E	CO	CF&I Steel, Rocky Mountain Steel Mills LP, Climax Molybdenum Company	Public Service Company of Colorado	Forecasted test year, historic test year, proforma adjustments for major plant additions, tax depreciation.

**Expert Testimony Appearances
of
Lane Kollen
as of July 2013**

Date	Case	Jurisdct.	Party	Utility	Subject
09/09	6680-UR-117 Direct and Surrebuttal	WI	Wisconsin Industrial Energy Group	Wisconsin Power and Light Company	Revenue requirements, CWIP in rate base, deferral mitigation, payroll, capacity shutdowns, regulatory assets, rate of return.
10/09	09A-415E	CO	Cripple Creek & Victor Gold Mining Company, et al.	Black Hills/CO Electric Utility Company	Cost prudence, cost sharing mechanism.
10/09	EL09-50 Direct	LA	Louisiana Public Service Commission	Entergy Services, Inc.	Waterford 3 sale/leaseback accumulated deferred income taxes, Entergy System Agreement bandwidth remedy calculations.
10/09	2009-00329	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Company, Kentucky Utilities Company	Trimble County 2 depreciation rates.
12/09	PUE-2009-00030	VA	Old Dominion Committee for Fair Utility Rates	Appalachian Power Company	Return on equity incentive.
12/09	ER09-1224 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Hypothetical versus actual costs, out of period costs, Spindletop deferred capital costs, Waterford 3 sale/leaseback ADIT.
01/10	ER09-1224 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Hypothetical versus actual costs, out of period costs, Spindletop deferred capital costs, Waterford 3 sale/leaseback ADIT.
01/10	EL09-50 Rebuttal	LA	Louisiana Public Service Commission	Entergy Services, Inc.	Waterford 3 sale/leaseback accumulated deferred income taxes, Entergy System Agreement bandwidth remedy calculations.
02/10	ER09-1224 Final	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Hypothetical versus actual costs, out of period costs, Spindletop deferred capital costs, Waterford 3 sale/leaseback ADIT.
02/10	30442 Wackerly-Kollen Panel	GA	Georgia Public Service Commission Staff	Atmos Energy Corporation	Revenue requirement issues.
02/10	30442 McBride-Kollen Panel	GA	Georgia Public Service Commission Staff	Atmos Energy Corporation	Affiliate/division transactions, cost allocation, capital structure.
02/10	2009-00353	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Company, Kentucky Utilities Company	Ratemaking recovery of wind power purchased power agreements.
03/10	2009-00545	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Ratemaking recovery of wind power purchased power agreement.
03/10	E015/GR-09-1151	MN	Large Power Interveners	Minnesota Power	Revenue requirement issues, cost overruns on environmental retrofit project.
03/10	EL10-55	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Depreciation expense and effects on System Agreement tariffs.

**Expert Testimony Appearances
of
Lane Kollen
as of July 2013**

Date	Case	Jurisdct.	Party	Utility	Subject
04/10	2009-00459	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Revenue requirement issues.
04/10	2009-00458, 2009-00459	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Company, Louisville Gas and Electric Company	Revenue requirement issues.
08/10	31647	GA	Georgia Public Service Commission Staff	Atlanta Gas Light Company	Revenue requirement and synergy savings issues.
08/10	31647 Wackerty-Kollen Panel	GA	Georgia Public Service Commission Staff	Atlanta Gas Light Company	Affiliate transaction and Customer First program issues.
08/10	2010-00204	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Company, Kentucky Utilities Company	PPL acquisition of E.ON U.S. (LG&E and KU) conditions, acquisition savings, sharing deferral mechanism.
09/10	38339 Direct and Cross-Rebuttal	TX	Gulf Coast Coalition of Cities	CenterPoint Energy Houston Electric	Revenue requirement issues, including consolidated tax savings adjustment, incentive compensation FIN 48; AMS surcharge including roll-in to base rates; rate case expenses.
09/10	EL10-55	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Depreciation rates and expense input effects on System Agreement tariffs.
09/10	2010-00167	KY	Gallatin Steel	East Kentucky Power Cooperative, Inc.	Revenue requirements.
09/10	U-23327 Subdocket E Direct	LA	Louisiana Public Service Commission	SWEPCO	Fuel audit: SO2 allowance expense, variable O&M expense, off-system sales margin sharing.
11/10	U-23327 Rebuttal	LA	Louisiana Public Service Commission	SWEPCO	Fuel audit: SO2 allowance expense, variable O&M expense, off-system sales margin sharing.
09/10	U-31351	LA	Louisiana Public Service Commission Staff	SWEPCO and Valley Electric Membership Cooperative	Sale of Valley assets to SWEPCO and dissolution of Valley.
10/10	10-1261-EL-UNC	OH	Ohio OCC, Ohio Manufacturers Association, Ohio Energy Group, Ohio Hospital Association, Appalachian Peace and Justice Network	Columbus Southern Power Company	Significantly excessive earnings test.
10/10	10-0713-E-PC	WV	West Virginia Energy Users Group	Monongahela Power Company, the Potomac Edison Power Company	Merger of First Energy and Allegheny Energy.
10/10	U-23327 Subdocket F Direct	LA	Louisiana Public Service Commission Staff	SWEPCO	AFUDC adjustments in Formula Rate Plan.

Expert Testimony Appearances
of
Lane Kollen
as of July 2013

Date	Case	Jurisdiction	Party	Utility	Subject
11/10	EL10-55 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Depreciation rates and expense input effects on System Agreement tariffs.
12/10	ER10-1350 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Waterford 3 lease amortization, ADIT, and fuel inventory effects on System Agreement tariffs.
01/11	ER10-1350 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Waterford 3 lease amortization, ADIT, and fuel inventory effects on System Agreement tariffs.
03/11	ER10-2001 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and Entergy Arkansas, Inc.	EAI depreciation rates.
04/11	Cross-Answering				
04/11	U-23327 Subdocket E	LA	Louisiana Public Service Commission Staff	SWEPCO	Settlement, including resolution of SO2 allowance expense, variable O&M expense, and tiered sharing of off-system sales margins.
04/11	38306 Direct	TX	Cities Served by Texas- New Mexico Power Company	Texas-New Mexico Power Company	AMS deployment plan, AMS Surcharge, rate case expenses.
05/11	Supplemental Direct				
05/11	11-0274-E-GI	WV	West Virginia Energy Users Group	Appalachian Power Company and Wheeling Power Company	Deferral recovery phase-in, construction surcharge.
05/11	2011-00036	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Revenue requirements.
06/11	29849	GA	Georgia Public Service Commission Staff	Georgia Power Company	Accounting issues related to Vogtle risk-sharing mechanism.
07/11	ER11-2161 Direct and Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and Entergy Texas, Inc.	ETI depreciation rates; accounting issues.
07/11	PUE-2011-00027	VA	Virginia Committee for Fair Utility Rates	Virginia Electric and Power Company	Return on equity performance Incentive.
07/11	11-346-EL-SSO 11-348-EL-SSO 11-349-EL-AAM 11-350-EL-AAM	OH	Ohio Energy Group	AEP-OH	Equity Stabilization Incentive Plan; actual earned returns; ADIT offsets in riders.
08/11	ER-11-2161 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and Entergy Texas, Inc.	ETI depreciation rates; accounting issues.
08/11	U-23327 Subdocket F Rebuttal	LA	Louisiana Public Service Commission Staff	SWEPCO	Depreciation rates and service lives; AFUDC adjustments.
08/11	05-UR-105	WI	Wisconsin Industrial Energy Group	WE Energies, Inc.	Suspended amortization expenses; revenue requirements.

**Expert Testimony Appearances
of
Lane Kollen
as of July 2013**

Date	Case	Jurisdict.	Party	Utility	Subject
08/11	ER11-2161 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and Entergy Texas, Inc.	ETI depreciation rates; accounting issues.
09/11	PUC Docket 39504	TX	Gulf Coast Coalition of Cities	CenterPoint Energy Houston Electric	Investment tax credit, excess deferred income taxes; normalization.
09/11	2011-00161 2011-00162	KY	Kentucky Industrial Utility Consumers, Inc.	Louisville Gas & Electric Company, Kentucky Utilities Company	Environmental requirements and financing.
10/11	11-4571-EL-UNC 11-4572-EL-UNC	OH	Ohio Energy Group	Columbus Southern Power Company, Ohio Power Company	Significantly excessive earnings.
10/11	4220-UR-117 Direct	WI	Wisconsin Industrial Energy Group	Northern States Power-Wisconsin	Nuclear O&M, depreciation.
11/11	4220-UR-117 Surrebuttal	WI	Wisconsin Industrial Energy Group	Northern States Power-Wisconsin	Nuclear O&M, depreciation.
11/11	PUC Docket 39722	TX	Cities Served by AEP Texas Central Company	AEP Texas Central Company	Investment tax credit, excess deferred income taxes; normalization.
02/12	PUC Docket 40020	TX	Cities Served by Oncor	Lone Star Transmission, LLC	Temporary rates.
03/12	2011-00401	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Big Sandy 2 environmental retrofits and environmental surcharge recovery.
4/12	2011-00036 Direct Rehearing Supplemental Direct Rehearing	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Rate case expenses, depreciation rates and expense.
04/12	10-2929-EL-UNC	OH	Ohio Energy Group	AEP Ohio Power	State compensation mechanism, CRES capacity charges, Equity Stabilization Mechanism
05/12	11-346-EL-SSO 11-348-EL-SSO	OH	Ohio Energy Group	AEP Ohio Power	State compensation mechanism, Equity Stabilization Mechanism, Retail Stability Rider.
05/12	11-4393-EL-RDR	OH	Ohio Energy Group	Duke Energy Ohio, Inc.	Incentives for over-compliance on EE/PDR mandates.
06/12	40020	TX	Cities Served by Oncor	Lone Star Transmission, LLC	Revenue requirements, including ADIT, bonus depreciation and NOL, working capital, self insurance, depreciation rates, federal income tax expense.
07/12	120015-EI	FL	South Florida Hospital and Healthcare Association	Florida Power & Light Company	Revenue requirements, including vegetation management, nuclear outage expense, cash working capital, CWIP in rate base.
07/12	2012-00063	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Environmental retrofits, including environmental surcharge recovery.
09/12	05-UR-106	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Electric Power Company	Section 1603 grants, new solar facility, payroll expenses, cost of debt.

**Expert Testimony Appearances
of
Lane Kollen
as of July 2013**

Date	Case	Jurisdicit.	Party	Utility	Subject
10/12	2012-00221 2012-00222	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Company, Kentucky Utilities Company	Revenue requirements, including off-system sales, outage maintenance, storm damage, injuries and damages, depreciation rates and expense.
10/12	120015-EI Direct Rebuttal	FL	South Florida Hospital and Healthcare Association	Florida Power & Light Company	Settlement issues.
10/12	40604	TX	Steering Committee of Cities Served by Oncor	Cross Texas Transmission, LLC	Policy and procedural issues, revenue requirements, including AFUDC, ADIT – bonus depreciation & NOL, incentive compensation, staffing, self-insurance, net salvage, depreciation rates and expense, income tax expense.
11/12	40627 Direct	TX	City of Austin d/b/a Austin Energy	City of Austin d/b/a Austin Energy	Rate case expenses.
12/12	40443	TX	Cities Served by SWEPCO	Southwestern Electric Power Company	Revenue requirements, including depreciation rates and service lives, O&M expenses, consolidated tax savings, CWIP in rate base, Turk plant costs.
12/12	U-29764	LA	Louisiana Public Service Commission Staff	Entergy Gulf States Louisiana, LLC and Entergy Louisiana, LLC	Termination of purchased power contracts between EGSL and ETI, Spindletop regulatory asset.
01/13	ER12-1384	FERC	Louisiana Public Service Commission	Entergy Gulf States Louisiana, LLC and Entergy Louisiana, LLC	Little Gypsy 3 cancellation costs.
02/13	40627 Rebuttal	TX	City of Austin d/b/a Austin Energy	City of Austin d/b/a Austin Energy	Rate case expenses.
03/13	12-426-EL-SSO	OH	The Ohio Energy Group	The Dayton Power and Light Company	Capacity charges under state compensation mechanism, Service Stability Rider, Switching Tracker.
04/13	12-2400-EL-UNC	OH	The Ohio Energy Group	Duke Energy Ohio, Inc.	Capacity charges under state compensation mechanism, deferrals, rider to recover deferrals.
04/13	2012-00578	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Resource plan, including acquisition of interest in Mitchell plant.
05/13	2012-00535	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Revenue requirements, excess capacity, restructuring.
06/13	12-3254-EL-UNC	OH	The Ohio Energy Group, Inc.	Ohio Power Company	Energy auctions under CBP, including reserve prices.
07/13	2013-00144	KY	Kentucky industrial Utility Customers, Inc.	Kentucky Power Company	Biomass renewable energy purchase agreement.

EXHIBIT ____ (LK-2)

Stark Choice

Grant entire \$68.6 million rate increase (plus \$70.4 million Alcan rate increase); or bankruptcy.

Alternative Plan

- 1 Effective August 20, 2013 KPSC approves base rate increase of \$_____.
- 2 Big Rivers draws on \$135 million Reserve Funds at the end of each month to ensure 1.10 MFIR.
- 3 Continue to implement Load Mitigation Plan.
- 4 Lay up Wilson to save \$25.9 million annually.
- 5 Begin "*meaningful discussions*" with creditors about "*concessions*" through a "*collaborative process and a negotiated solution*" as suggested by Mr. Snyder.
- 6 Effective February 1, 2014 KPSC approves second base rate increase of \$_____. Big Rivers continues to draw on Reserve Funds to ensure 1.10 MFIR.
- 7 Prior to termination of Reserve Funds, Big Rivers to seek additional rate relief or other action from the Commission.

Alternative Plan Benefits:

- reduces rate shock from pancaked Century and Alcan rate cases;
- preserves Reserve Funds for consumers and keeps those Funds outside of any bankruptcy;
- gives Big Rivers and the Commission adequate time to evaluate the economics of continued Cap Ex and other spending on Wilson and Coleman versus mothball/retirement;
- allows time for negotiated creditor concessions as part of a balanced workout plan involving all stakeholders, consistent with prior Commission precedent;
- maintains Big Rivers' compliance with all debt covenants until final decisions on the status of Wilson and Coleman can be made.

EXHIBIT ____ (LK-3)

JOINT APPLICATION OF KENERGY CORP. AND
BIG RIVERS ELECTRIC CORPORATION
FOR APPROVAL OF CONTRACTS AND FOR A DECLARATORY ORDER
CASE NO. 2013-00221

Response to the Commission Staff's
Initial Request for Information
dated July 2, 2013

July 11, 2013

1 Item 7) *The application, page 10, lines 13-15, requests Commission approval of the*
2 *Century Transaction pursuant to KRS 278.160(1) and 807 KAR 5:011, Section 13.*
3 *However, both the Electric Service Agreement, Article 18.2, and the Arrangement*
4 *Agreement, Article 18.2, provide that, "the Parties hereby agree that the courts of the*
5 *Commonwealth of Kentucky will have exclusive jurisdiction over any and all disputes."*
6 *Explain in detail why a contract between a Commission- regulated utility and a customer*
7 *that sets forth rates and terms and conditions of service is not within the exclusive*
8 *jurisdiction of the Commission.*

9
10 **Response)** The Electric Service Agreement and the Arrangement Agreement are subject to
11 the exclusive jurisdiction of the Commission to the extent that the Commission has jurisdiction
12 over those agreements pursuant to Kentucky law. Section 14.1.2 of each of those agreements
13 provides that "Nothing in this Agreement shall limit or expand the jurisdiction of the KPSC
14 over Kenergy, Big Rivers or the rates, terms and conditions of the provision of Electric
15 Services to Century." Section 18.2 of each of those agreements provides that "Nothing in
16 Section 16.2 or this Section 18.2 prohibits a Party from referring to FERC or any other
17 Governmental Authority any matter properly within its jurisdiction." Governmental Authority
18 is defined in those agreements to include the Commission.

JOINT APPLICATION OF KENERGY CORP. AND
BIG RIVERS ELECTRIC CORPORATION
FOR APPROVAL OF CONTRACTS AND FOR A DECLARATORY ORDER
CASE NO. 2013-00221

Response to the Commission Staff's
Initial Request for Information
dated July 2, 2013

July 11, 2013

1 Article 16 and Section 18.2, respectively, of each of those agreements are
2 intended to set forth the order of precedence of dispute resolution processes to be used for
3 disputes that are not subject to the exclusive jurisdiction of the Commission or any other
4 Governmental Authority. Under the agreements, the parties first must attempt to resolve those
5 types of disputes through an informal process pursuant to Section 16.1. If the dispute is not
6 resolved pursuant to that process, then the parties may commence arbitration of the dispute in
7 accordance with Section 16.2 if the amount in controversy meets the \$100,000 threshold set
8 forth in that section. If not, the parties have recourse to the state or federal courts specified in
9 Section 18.2. The parties also have recourse to those courts under Section 16.2.7 to appeal or
10 request rehearing of a dispute arbitrated under Section 16.2, as well as under Section 16.2.9 to
11 seek interim, provisional or conservatory measures as set forth in that section.

12

13

14 Witness) Robert W. Berry

15 Counsel

16

EXHIBIT ____ (LK-4)

JOINT APPLICATION OF KENERGY CORP. AND
BIG RIVERS ELECTRIC CORPORATION
FOR APPROVAL OF CONTRACTS AND FOR A DECLARATORY ORDER
CASE NO. 2013-00221

Response to the Commission Staff's
Initial Request for Information
dated July 2, 2013

July 11, 2013

1 Item 8) *The application, page 11, lines 8-9, requests Commission approval of the*
2 *Alternate Service Agreement pursuant to KRS 278.160(1) and 807 KAR 5:011, Section 13.*
3 *However, the Alternate Service Agreement, Addendum 5.40, titled "Jurisdiction and Venue,"*
4 *provides that "[v]enue of any action, legal or equitable, having as its basis the enforcement*
5 *or interpretation of this contract, shall be Henderson County, Kentucky." Explain in detail*
6 *why a contract between a Commission-regulated utility and a customer that sets forth rates*
7 *and terms and conditions of service is not within the exclusive jurisdiction of the*
8 *Commission.*

9
10 Response) The Alternate Service Agreement is subject to the exclusive jurisdiction of the
11 Commission to the extent that the Commission has jurisdiction over that agreement pursuant to
12 Kentucky law. This is also found under Section 5.40 of the agreement. That section provides
13 that "service to the Consumer . . . is subject to the lawful order of the Kentucky Public Service
14 Commission. All respective rights and obligations of the parties shall be governed by the laws
15 of the State of Kentucky." Section 5.40 further provides that "[v]enue of any action, legal or
16 equitable, having as its basis the enforcement or interpretation of this contract, shall be
17 Henderson County, Kentucky." This provision is intended to refer only to actions relating to
18 the agreement that are not subject to the exclusive jurisdiction of the Commission.

**JOINT APPLICATION OF KENERGY CORP. AND
BIG RIVERS ELECTRIC CORPORATION
FOR APPROVAL OF CONTRACTS AND FOR A DECLARATORY ORDER
CASE NO. 2013-00221**

**Response to the Commission Staff's
Initial Request for Information
dated July 2, 2013**

July 11, 2013

1

2 **Witnesses)** Robert W. Berry and

3 Counsel

4

EXHIBIT ____ (LK-5)

JOINT APPLICATION OF KENERGY CORP. AND
BIG RIVERS ELECTRIC CORPORATION
FOR APPROVAL OF CONTRACTS AND FOR A DECLARATORY ORDER
CASE NO. 2013-00221

Response to the Office of the Attorney General's
Initial Request for Information
dated July 2, 2013

July 11, 2013

1 Item 26) *If the Application and agreement(s) are approved and the agreements*
2 *finalized, is there anything in the agreements to preclude Century from returning to Big*
3 *Rivers system for the delivery of wholesale power supply?*

4
5 Response) Yes. Under Section 14.4 of the Arrangement Agreement, Section 14.5 of the
6 Electric Service Agreement and Section 3.7 of the Direct Agreement, each of Kenergy and
7 Century, respectively, acknowledge and agree that "Big Rivers has no obligation to serve or
8 supply any Electric Services from System Resources for the benefit of all or a portion of the
9 Hawesville Smelter or any Affiliates, spin-offs or successors of Century during the Service
10 Period or thereafter other than as provided in this Agreement for the purchase of Electric
11 Services in the Day Ahead Market or the Real Time Market or from a Bilateral Counterparty;
12 provided, that Century Parent or an affiliate of Century may seek a contractual service
13 arrangement with Big Rivers and Kenergy with respect to the Sebree smelter." System
14 Resources are defined in those agreements to include all of Big Rivers' owned or leased
15 generating facilities and any power supply contract not entered into specifically to serve
16 Century at the Hawesville Smelter.

17 Century is not precluded from requesting transmission services through
18 Kenergy on a non-discriminatory basis under Section 3.10 of the Direct Agreement.

**JOINT APPLICATION OF KENERGY CORP. AND
BIG RIVERS ELECTRIC CORPORATION
FOR APPROVAL OF CONTRACTS AND FOR A DECLARATORY ORDER
CASE NO. 2013-00221**

**Response to the Office of the Attorney General's
Initial Request for Information
dated July 2, 2013**

July 11, 2013

1

2 **Witness)** Robert W. Berry

3

4