

BOEHM, KURTZ & LOWRY

ATTORNEYS AT LAW
36 EAST SEVENTH STREET
SUITE 1510
CINCINNATI, OHIO 45202
TELEPHONE (513) 421-2255
TELECOPIER (513) 421-2764

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AUG 28 2014

PUBLIC SERVICE
COMMISSION

Via Overnight Mail

August 27, 2014

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

Re: Case No. 2014-00134

Dear Mr. Derouen:

Please find enclosed the original and ten (10) copies of the DIRECT TESTIMONY AND EXHIBITS OF LANE KOLLEN on behalf of KENTUCKY INDUSTRIAL UTILITY CUSTOMERS, INC. for filing in the above-referenced matter. I also enclose the CONFIDENTIAL pages to be filed under seal.

The information filed under seal is information that Big Rivers sought confidential treatment through a Petition for Confidential Treatment dated April 4, 2014. KIUC redacted this information in order to protect Big River's interests in keeping this information confidential.

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 regular, U.S. mail, unless other noted, this 27th day of August, 2014 to the following:



Michael L. Kurtz, Esq.
Kurt J. Boehm, Esq.
Jody Kyler Cohn, Esq.

Honorable James M Miller
Honorable Tyson Kamuf
Sullivan, Mountjoy, Stainback & Miller, PSC
100 St. Ann Street
P.O. Box 727
Owensboro, Kentucky 42302-0727

Jennifer B. Hans
Lawrence W. Cook
Angela M Goad
Assistant Attorneys General
1024 Capital Center Dr., Suite 200
Frankfort, KY 40601

Melissa D. Yates
Denton & Keuler, LLP
555 Jefferson Street
Suite 30 I
Paducah, KY 42001

Thomas C. Brite, Esq.
Brite & Hopkins, PLLC
83 Ballpark Road
Hardinsburg, KY 40143

J. Christopher Hopgood, Esq.
318 Second Street
Henderson, Kentucky 42420

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

RECEIVED

AUG 28 2014

PUBLIC SERVICE
COMMISSION

In The Matter Of:

BIG RIVERS ELECTRIC CORPORATION'S FILING)
OF WHOLESALE CONTRACTS PURSUANT TO)
KRS 278.180 AND 807 KAR 5:011 §13)

Case No. 2014-00134

DIRECT TESTIMONY
AND EXHIBITS
OF
LANE KOLLEN
(PUBLIC VERSION)

ON BEHALF OF THE
KENTUCKY INDUSTRIAL UTILITY CUSTOMERS, INC.

J. KENNEDY AND ASSOCIATES, INC.
ROSWELL, GEORGIA

AUGUST 2014

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In The Matter Of:

BIG RIVERS ELECTRIC CORPORATION'S FILING)
OF WHOLESALE CONTRACTS PURSUANT TO) **Case No. 2014-00134**
KRS 278.180 AND 807 KAR 5:011 §13)

DIRECT TESTIMONY OF LANE KOLLEN

I. QUALIFICATIONS AND SUMMARY

1

2

3 **A. Qualifications**

4

5 **Q. Please state your name and business address.**

6 A. My name is Lane Kollen. My business address is J. Kennedy and Associates, Inc.
7 ("Kennedy and Associates"), 570 Colonial Park Drive, Suite 305, Roswell, Georgia
8 30075.

9

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

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

13

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

1 A. I earned a Bachelor of Business Administration degree in accounting and a Master of
2 Business Administration degree from the University of Toledo. I also earned a
3 Master of Arts degree in theology from Luther Rice University. I am a Certified
4 Public Accountant (“CPA”), with a practicing license, a Certified Management
5 Accountant (“CMA”), and a Chartered Global Management Accountant (“CGMA”).
6 I am a member of several professional organizations.

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

13 I have testified before the Kentucky Public Service Commission
14 (“Commission”) on dozens of occasions, including numerous cases involving Big
15 Rivers Electric Corporation since 1986 and the complex interrelationships among the
16 Company’s creditors, the owners of the Hawesville and Sebree Smelters, and the
17 Company’s other Rural and Large Industrial customers. I was personally involved in
18 and provided expert testimony in Case Nos. 9613 and 9885, in which I testified on
19 behalf of the Attorney General regarding the Workout Plan in 1986 and 1987,
20 respectively; Case No. 10217, in which I testified on behalf of Alcan Aluminum and
21 National Southwire regarding the Workout Plan in 1988; Case No. 92-490 on behalf

1 of the Kentucky Industrial Utility Customers, Inc. (“KIUC”) and the Attorney
2 General regarding fuel costs; Case No. 96-327 on behalf of KIUC regarding
3 environmental costs; Case No. 97-204 on behalf of Alcan and Southwire regarding
4 Restructuring; Case No. 2009-00040 on behalf of KIUC regarding emergency rate
5 relief and cash requirements; Case No. 2011-00036 on behalf of KIUC regarding a
6 base rate increase; Case No. 2012-00063 on behalf of KIUC regarding
7 environmental retrofits; Case No. 2012-00535 on behalf of KIUC regarding the rate
8 increase caused by the Century Hawesville Smelter (“Hawesville Smelter”) Notice
9 of Termination; Case No. 2013-00221 on behalf of KIUC regarding the Hawesville
10 electric service agreements providing that Smelter access to market power; Case No.
11 2013-00199 on behalf of KIUC regarding the rate increase caused by the Century
12 Sebree Smelter (“Sebree Smelter”) Notice of Termination; and Case No. 2013-00413
13 on behalf of KIUC regarding the Sebree electric service agreements providing that
14 Smelter access to market power.

15 I also have testified before the Commission on numerous occasions on behalf
16 of KIUC in other base rate cases, environmental rate cases, and fuel adjustment cases
17 involving Kentucky Power Company, Louisville Gas and Electric Company,
18 Kentucky Utilities Company, and East Kentucky Power Cooperative. My
19 qualifications and regulatory appearances are further detailed in my Exhibit___ (LK-
20 1).

21

1 **Q. On whose behalf are you testifying?**

2 A. I am testifying on behalf of the Kentucky Industrial Utility Customers, Inc., a group
3 of large industrial customers taking electric service from Big Rivers Electric
4 Corporation (“Big Rivers” or “BREC”) and Kenergy Corp. (“Kenergy”). The
5 members of KIUC participating in this case are Aleris International, Inc., Domtar
6 Paper Co., LLC, and Kimberly Clark Corporation. They are the three largest
7 customers served by Big Rivers and are included in the Large Industrial class.

8
9 **B. Purpose And Summary Of Testimony**

10

11 **Q. Please describe the purpose of your testimony.**

12 A. The purpose of my testimony is to respond to BREC’s request for Commission
13 approval of three wholesale purchase power agreements (“Nebraska PPAs” or
14 “PPAs”) that it entered into with the Northeast Nebraska Public Power District
15 (“NeNPPD”) and the cities of Wayne, Nebraska (“Wayne”) and Wakefield,
16 Nebraska (“Wakefield”) (collectively, the “Nebraska loads”). BREC requests
17 approval of the PPAs pursuant to KRS 278.180, which requires that a utility file for
18 approval of any change in rates; and KAR 5:011§13, which requires that a utility file
19 all special contracts.

20

21 **Q. Please describe the Nebraska PPAs.**

1 A. Big Rivers entered into the PPAs to provide requirements service to the Nebraska
2 loads. Big Rivers will provide partial requirements service starting on [REDACTED]
3 [REDACTED] for NeNPPD and [REDACTED] for Wayne and Wakefield. [REDACTED]
4 [REDACTED]
5 [REDACTED]
6 [REDACTED]
7 [REDACTED]
8 [REDACTED]
9 [REDACTED]
10 [REDACTED]
11 [REDACTED]
12 [REDACTED]
13 [REDACTED]
14 [REDACTED]
15 [REDACTED]
16 [REDACTED]
17 [REDACTED]
18 [REDACTED]
19 [REDACTED]
20 [REDACTED]
21 [REDACTED]

- 1 [REDACTED]
- 2 [REDACTED]
- 3 [REDACTED]
- 4 [REDACTED]
- 5 [REDACTED]
- 6 [REDACTED]
- 7 [REDACTED]
- 8 [REDACTED]
- 9 [REDACTED]
- 10 [REDACTED]
- 11 [REDACTED]
- 12 [REDACTED]
- 13 [REDACTED]
- 14 [REDACTED]
- 15 [REDACTED]
- 16 [REDACTED]
- 17 [REDACTED]
- 18 [REDACTED]
- 19 [REDACTED]
- 20 [REDACTED]
- 21 [REDACTED]

1 [REDACTED]
2 [REDACTED]
3 [REDACTED]
4 [REDACTED]
5 [REDACTED]

6

7 **Q. Please summarize your conclusions and recommendations.**

8 A. The Nebraska PPAs are not reasonable and the Commission should deny the
9 Company's request for several reasons. First, the Company's request is premature,
10 given that the PPA sales will not commence until [REDACTED], depending on the
11 load; given that the required SPP and MISO transmission studies may not be
12 completed until [REDACTED] or later; and given the nature and scope of the pending
13 Management Audit initiated by the Commission.

14 Second, the Company's own studies indicate that the status quo, whereby Big
15 Rivers continues to sell its capacity and energy into the MISO markets, [REDACTED]
16 [REDACTED] to the Company and its Kentucky customers, while the [REDACTED]
17 [REDACTED]
18 [REDACTED] The Company's studies indicate that Big Rivers will earn [REDACTED]
19 million¹ in margins through [REDACTED] from sales into the MISO markets if it does not

1 make the PPA sales to the Nebraska loads.² The studies indicate that Big Rivers will
2 earn [REDACTED] million in margins through [REDACTED] if it makes the PPA sales to the
3 Nebraska loads (“PPA Base Case”), [REDACTED]
4 compared to the status quo. It should be noted that any reduction in margins
5 compared to the status quo will result in higher rates to Kentucky retail customers,
6 all else equal.

7 Third, the PPAs unreasonably and unnecessarily increase the risk to the
8 Company and its Kentucky customers from various potential bad outcomes and the
9 resulting financial harm. [REDACTED]

10 [REDACTED]
11 [REDACTED]
12 [REDACTED] Under the PPAs, Big Rivers assumes contractual obligations to serve
13 the Nebraska loads, but [REDACTED]

14 [REDACTED]
15 [REDACTED]
16 [REDACTED]
17 [REDACTED] In contrast,
18 under the status quo, the Company’s risk is minimal. The Company will generate for

[REDACTED]

² The Company’s analysis refers to the status quo case as the “Wholesale Market Alternative” and the PPA sales case as the “base case.”

1 sales into the MISO markets only if it is economic to do so; there is no obligation to
2 sell if doing so will result in a loss.

3 Fourth, the PPAs obligate Big Rivers [REDACTED]
4 [REDACTED]
5 [REDACTED]
6 [REDACTED]
7 [REDACTED]
8 [REDACTED]

9
10 **II. THE COMPANY'S REQUEST IS PREMATURE**
11

12 **Q. Is the Company's request premature?**

13 **A.** Yes. First, the NeNPPD PPA doesn't commence until [REDACTED] and the other
14 two PPAs do not commence until [REDACTED], and then only for partial
15 requirements service. These dates are more than [REDACTED] years into the future,
16 depending on the PPA. [REDACTED]
17 [REDACTED]
18 [REDACTED]

19 Second, the Company must acquire MISO Firm Point-to-Point transmission
20 and SPP Firm Network transmission service to serve the Nebraska loads. In order to
21 acquire this transmission service, Big Rivers must initiate and pay for transmission
22 studies by both MISO and SPP. Big Rivers has not yet initiated these requests

1 according to the Company's response to Staff 1-1(c), dated July 16, 2014. That
2 response indicates that transmission studies had not yet been submitted to MISO or
3 SPP. At the time of the response, the Company expected to submit the SPP study in
4 August 2014 and admitted that the process could take anywhere from six months to
5 two years to complete. The Company also stated that it expects to submit the MISO
6 study before the end of 2014 and that it could take six months to one year for
7 completion. I have attached a copy of the Company's public response to Staff 1-1 as
8 my Exhibit ___(LK-2).

9 Third, the Commission initiated a management audit to consider the
10 Company's strategic options. The Nebraska PPAs will limit the ability of the
11 management auditor and the Commission to consider all appropriate alternatives.

12 Fourth, there is no [REDACTED]
13 [REDACTED] for the Commission to approve. The Commission cannot approve an unknown
14 rate. Big Rivers acknowledges that once this rate is determined, it will have to seek
15 Commission review and authorization, according to its response to AG 1-8. I have
16 attached a copy of the Company's response to AG 1-8 as my Exhibit ___(LK-3).

17
18 **Q. In its April 25, 2014 Order in Case No. 2013-00199, the Commission ordered**
19 **Big Rivers to engage an independent consultant "to perform a focused**
20 **management audit of Big Rivers' efforts to mitigate the impact of the loss of the**
21 **smelter loads." Could the Nebraska PPAs impact the options that should be**

1 **considered in the management audit?**

2 A. Yes. According to the Commission's Order in Case No. 2014-00199, the audit will
3 review the strategic planning, management, and decision-making of Big Rivers
4 relating to its mitigation efforts. The major focus of the audit will be on the steps that
5 Big Rivers has undertaken or should undertake to *mitigate* any further financial
6 impact relating to the loss of the smelter load.³

7 If the Commission approves the PPAs in this proceeding, it will preemptively
8 and unnecessarily limit the alternatives available to address the Company's excess
9 capacity. The Commission and Big Rivers essentially will be stuck with the
10 obligation to serve the Nebraska loads even if the audit ultimately determines that
11 Big Rivers' capacity could and should be marketed elsewhere. Worse yet, compared
12 to the status quo, the PPAs could compound the financial harm related to the loss of
13 the smelter load rather than mitigate that harm.

14
15
16 **III. THE STATUS QUO, WHEREBY BIG RIVERS CONTINUES TO SELL ITS**
17 **EXCESS POWER INTO THE MISO MARKETS, PROVIDES A**
18 **████████████████████ TO BIG RIVERS AND ITS KENTUCKY**
19 **CUSTOMERS THAN THE PPAS AND ████████████████████, ACCORDING**
20 **TO THE COMPANY'S OWN ANALYSIS.**
21

22 **Q. Did Big Rivers perform economic studies comparing the likely costs and**

³ Case No. 2014-00199, April 25, 2014 Order at 48.

1 **benefits of the PPAs before they were signed?**

2 A. Yes. BREC retained ACES to perform a Valuation and Risk Assessment analysis,
3 according to the Company’s response to Staff 1-1(f)(2) and Staff 1-3. The most
4 recent version of the ACES analysis is summarized in a report entitled “Valuation
5 and Risk Assessment of Energy and Capacity Sales to Nebraska Entities for Big
6 Rivers Electric Corporation” dated October 30, 2013, or approximately two months
7 before the PPAs were finalized. The Company provided a copy of the ACES report
8 in response to Staff 1-3. I have attached a copy of the confidential ACES report as
9 my confidential Exhibit___(LK-4).

10

11 **Q. Please summarize the ACES analysis.**

12 A. ACES performed [REDACTED]
13 [REDACTED]
14 [REDACTED]
15 [REDACTED]
16 [REDACTED]
17 [REDACTED]
18 [REDACTED]
19 [REDACTED]
20 [REDACTED]
21 [REDACTED]

1 [REDACTED]
2 [REDACTED]
3 [REDACTED]
4 [REDACTED]
5 [REDACTED]
6 [REDACTED]

7

8 **Q. Please describe the risks to Big Rivers of the Nebraska PPAs that were assessed**
9 **by ACES.**

10 **A.** ACES identified [REDACTED]
11 [REDACTED]
12 [REDACTED]

13 • [REDACTED]
14 [REDACTED]
15 [REDACTED]
16 [REDACTED]
17 [REDACTED]

18
19 • [REDACTED]
20 [REDACTED]
21 [REDACTED]
22 [REDACTED]
23 [REDACTED]

24
25 • [REDACTED]
26 [REDACTED]
27 [REDACTED]
28 [REDACTED]
29 [REDACTED]

1
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9
10
11

• [REDACTED]

12 **Q. Did ACES identify any other negative risks that it did not quantify in its**
13 **analysis?**

14 **A.** [REDACTED]
15 [REDACTED]
16 [REDACTED]
17 [REDACTED]
18 [REDACTED]
19 [REDACTED]
20 [REDACTED]
21 [REDACTED]

22

23 **Q. Are there other risks that ACES did not identify or assess?**

24 **A.** Yes. Another significant risk factor not identified or assessed by ACES is the loss of
25 one or more Big Rivers' generating units. This could occur for any of several
26 reasons, including equipment failure and outage, divestiture, and/or the imposition of

1 additional environmental requirements or the economics of retrofitting the units for
2 those requirements.

3 If one or more of Big Rivers' generating units becomes unavailable, Big
4 Rivers could be required to purchase sufficient capacity and energy in the MISO or
5 SPP markets to supply the requirements of the Nebraska loads. If the cost of such
6 purchases exceeds the variable cost that Big Rivers would have incurred to supply
7 the Nebraska loads using its own generation, then the margins from the sales to the
8 Nebraska loads would be less than Big Rivers projected in its base case and could
9 result in absolute dollar losses.

10 If the Big Rivers system is downsized through the closure or sale of
11 generating units during the term of the Nebraska PPAs, then the probability that Big
12 Rivers would have to make market purchases to cover the Nebraska sales increases.
13 If a downsized Big Rivers system experiences a prolonged outage from one of its
14 few remaining power plants during a high market price period, then the
15 consequences of selling to the Nebraska loads could result in significant losses.

16 Yet another significant risk factor is the obligation that Big Rivers assumed
17 to supply the Nebraska [REDACTED] load. However, the [REDACTED] terms are not specified
18 in the PPAs. The Nebraska [REDACTED] load is approximately [REDACTED] mW, which [REDACTED]

19 [REDACTED]

20 [REDACTED] Thus, the Commission cannot

1 assess the risk associated with the obligation against the revenues and margins that
2 may be obtained.

3
4 **Q. Did ACES identify and assess any scenario in which the margins from the**
5 **Nebraska PPAs could be greater than the PPA base case?**

6 A. [REDACTED]
7 [REDACTED]
8 [REDACTED]
9 [REDACTED]
10 [REDACTED]
11 [REDACTED]

12
13 **Q. How do the results of the [REDACTED] cases compare to the results of the**
14 **status quo and the base case?**

15 A. The following graph provides a summary of the standalone results of the [REDACTED]
16 studies performed by ACES based on the tabular results presented in Figure 1 on
17 page 4 of the ACES report:

18



1

2



3

4

As shown in the preceding graph, the ACES analysis indicates that the



5



6



7



8



1 [REDACTED]
2 [REDACTED]
3 [REDACTED]
4 [REDACTED]
5 [REDACTED]
6 [REDACTED]
7 [REDACTED]
8 [REDACTED]

9

10 **Q. If more than one of the risk factors occurs, what happens to the value of the**
11 **PPAs according to the ACES analysis?**

12 **A. In its report, ACES noted that the** [REDACTED]
13 [REDACTED]
14 [REDACTED]
15 [REDACTED]
16 [REDACTED]
17 [REDACTED]
18 [REDACTED]

19 The following graph illustrates the absolute margins or losses in the [REDACTED]

20 [REDACTED]
21 [REDACTED]

1

[Redacted]

2

[Redacted]

3

[Redacted]

4

[Redacted]

5

[Redacted]

6

[Redacted]

7

[Redacted]

[Redacted]

8

9

10

The following graph is identical to the preceding graph, except that it adds

11

the

[Redacted]

12

[Redacted]

1 [REDACTED]

2 [REDACTED]

3 [REDACTED]

[REDACTED]

4
5

6 **Q. What is your conclusion based on the results of the ACES analysis?**

7 A. The risk of harm to customers from bad outcomes quantified by ACES is [REDACTED]

8 [REDACTED]

9 [REDACTED]

10 [REDACTED]

11 [REDACTED]

1

2 **Q. Please describe the basis for the ACES** [REDACTED]

3 [REDACTED]

4 **A.** [REDACTED]

5 [REDACTED]

6 [REDACTED]

7 [REDACTED]

8 [REDACTED]

9 [REDACTED]

10 [REDACTED]

11 [REDACTED]

12

13

14 **Q. Have you prepared a** [REDACTED]

15 [REDACTED]

16 **A.** Yes. I prepared a sensitivity to the [REDACTED]

17 [REDACTED] I

18 changed no other assumptions. I replicated the table shown as Figure 21 on page 17

19 of the ACES report and [REDACTED] I have

20 attached a copy of this analysis as my confidential Exhibit __ (LK-5).

1 [REDACTED]
2 [REDACTED]
3 [REDACTED]
4 [REDACTED]

5

6 **Q. Is the pricing structure of the Nebraska PPAs prudent and reasonable?**
7 A. No. It is not prudent or reasonable for Big Rivers to price PPA sales to the
8 [REDACTED] load based on [REDACTED]. This is an
9 [REDACTED] pricing structure, one that neither I nor Big Rivers [REDACTED]
10 [REDACTED]

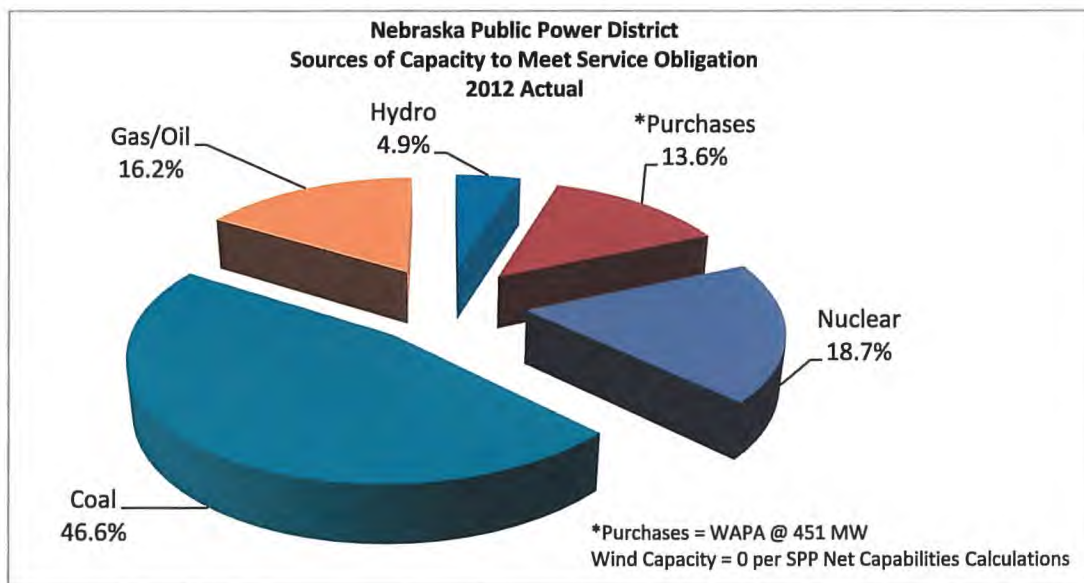
11 This [REDACTED] pricing structure results in an [REDACTED] degree of risk and the
12 probability of a [REDACTED]. In its report, ACES stated that [REDACTED]

13 [REDACTED]
14 [REDACTED]
15 [REDACTED]
16 [REDACTED]
17 [REDACTED]
18 [REDACTED]

19 [REDACTED]

20 NPPD and Big Rivers are very different utilities that are not likely to be affected in
21 the same manner or to the same extent by factors beyond their control, such as

1 environmental requirements, capacity and energy markets, and ratemaking, among
2 other factors. They have different generation and fuel mixes, are located in different
3 regional transmission organizations, and are subject to different regulatory
4 commissions. More specifically, Big Rivers will make the PPA sales from its coal-
5 fired generating units and its costs will reflect the costs and availability of those
6 units.⁴ In contrast, NPPD's rates are based on the cost of a much more diverse
7 generating portfolio. The chart below shows NPPD's generation mix:



⁴ In addition to its 1,641 MW of coal-fired generation capacity Big Rivers owns 178 MW of contracted hydro capacity from the Southeastern Power Administration ("SEPA"). However, this hydro capacity is BREC's lowest fuel cost generation and is therefore committed to serve native load. (See BREC 2014 IRP, page 3.)

1 Further, NPPD and Big Rivers' use different types of coal to fuel their coal-
2 fired generating units. NPPD primary uses Powder River Basin coal whereas Big
3 Rivers uses Illinois Basin coal.⁵ Therefore, environmental and other regulations
4 affecting coal prices, generation, and generation dispatch economics, among other
5 factors, likely will have a more significant effect on Big Rivers' costs to generate
6 than they will on NPPD's costs to generate and rates. Big Rivers also is located in
7 an entirely different geographic region than NPPD and belongs to a MISO, while
8 NPPD belongs to SPP.

9
10 **Q. Does selling into the MISO wholesale market expose Big Rivers to the same**
11 **level of risks as entering into the PPAs?**

12 **A.** No. Selling power in excess of the needs of its native load customers and its other
13 all requirements customers into the MISO wholesale market exposes Big Rivers to
14 none of the significant PPA risks identified and assessed by ACES and to relatively
15 little risk in general. Selling power into the MISO markets on an economic basis is
16 not comparable to the obligation to serve regardless of the economics, [REDACTED]

17 [REDACTED] Selling power into the MISO markets does not require selling
18 at a loss if the Company's costs to generate or purchase are greater than the revenues
19 from such sales, [REDACTED] Purchasing power to resell at a
20 loss would become more likely if the Big Rivers system is downsized and any of the

⁵ See confidential attachment 1 to Big Rivers' response to KIUC 1-9, page 8.

1 remaining units experience an extended outage or otherwise are unavailable. In fact,
2 there is no downside risk from the status quo, unlike the case with the PPAs.

3 Under the status quo, if other opportunities become available that will result
4 in greater margins than continuing to sell into the MISO markets, then Big Rivers
5 retains the ability to pursue and take advantage of those opportunities. This ensures
6 that Big Rivers retains the opportunity to improve on the status quo. The status quo
7 is not only likely to [REDACTED]

8 [REDACTED].

9

10 **Q. Did the ACES analysis recommend that Big Rivers enter into the PPAs to**
11 **supply the Nebraska loads?**

12 **A.** [REDACTED]

13 [REDACTED]

14 [REDACTED]

15 [REDACTED]

16 [REDACTED]

17 [REDACTED]

1 **IV. KENTUCKY RATEMAKING CONSIDERATIONS**

2

3 **Q. Is it good policy to sell power to the Nebraska loads at a [REDACTED] price than Big**
4 **Rivers' sells to its Kentucky customers?**

5 A. In this case, no. In this case, there is no benefit to the PPAs compared to the status
6 quo. In fact, the ACES analysis projects [REDACTED] If
7 the PPAs were likely to yield significantly higher margins than the status quo, then it
8 might be reasonable to enter into the PPAs, even if this resulted in lower prices to
9 Nebraska customers than Kentucky customers for some limited period of time. If
10 that were the case, then the PPAs would provide a benefit to Big Rivers and it could
11 result in lower rates. The lower rates might outweigh the inequity of [REDACTED]

12 [REDACTED]

13 Big Rivers and the Commission should be sensitive to the rate increases
14 recently imposed on customers over the last three years and do everything possible to
15 ensure that Big Rivers does not enter into new high-risk PPAs that may result in
16 subsidies to Nebraska customers and cause further increases in rates rather than
17 reductions.

18

19 **Q. Is it good policy for Big Rivers to offer an economic development incentive rate**
20 **to attract new loads in Nebraska?**

1 **A.** No. Big Rivers should focus on providing economic development incentives in its
2 Kentucky service territory in order to mitigate the loss of the smelter loads. It should
3 not promote economic development incentives in another jurisdiction.

4
5 **Q.** **If the Commission approves the Nebraska PPAs, how should the margins be**
6 **treated for Kentucky ratemaking purposes?**

7 **A.** I do not recommend that the Commission approve the Nebraska PPAs. However, if
8 the Commission does approve them and if they generate margins, then the
9 Commission should require that the margins be deposited into the Economic
10 Reserve. This is necessary to ensure that these margins reduce rates to the Kentucky
11 customers who presently pay for the entirety of the fixed costs of the generation
12 assets necessary to make these sales.

13
14 **Q.** **Big Rivers appears to oppose such a directive. Please respond.**

15 **A.** KIUC sought to “confirm that margins from sales under each of the contracts which
16 are the subject of this case will be deposited into Big Rivers’ Economic Reserve
17 Fund” in KIUC 1-13. Instead of confirming this approach, Big Rivers seeks to retain
18 the ability to determine if and when it will seek the ability to do so. In its response to
19 the KIUC request for confirmation, Big Rivers stated: “Utilizing a holistic approach,
20 Big Rivers will review its financial position and metrics, and seek the ability to put
21 funds in the Economic Reserve as conditions allow.”

1 If it approves the Nebraska PPAs, then the Commission should ensure that
2 these margins, to the extent there are any, are deposited into the Economic Reserve.
3 These margins will be incremental to the amounts presently included in base rates.
4 Big Rivers should not retain any discretion, let alone, any discretion based upon
5 some unknown “holistic approach” or any other unknown financial metrics, to
6 determine if and when it makes any deposits into the Economic Reserve.

7
8 **Q. If the Commission approves the Nebraska PPAs and the Company incurs losses,**
9 **should customers be responsible for these losses?**

10 A. No. The Nebraska PPAs are a risky proposition with the possibility of [REDACTED]
11 [REDACTED] as I previously discussed. The
12 Company’s Kentucky customers should not be required, once again, to backstop any
13 negative effects of the Company’s decisions. The Company and its creditors should
14 bear this risk. If the Company and its creditors are unwilling to proceed on this
15 basis, then the Commission should reject the PPAs to ensure that Kentucky
16 customers also are protected from backstopping the potential losses and lost margins
17 resulting from these PPAs.

18
19 **Q. Do you have any other concerns with the manner in which Big Rivers might**
20 **account for the PPA sales if the Commission approves the Nebraska PPAs?**

21 A. Yes. The Commission should ensure that costs are not inappropriately allocated to

1 Kentucky customers to subsidize the Nebraska PPA sales. More specifically, the
2 Commission should direct the Company to allocate the highest fuel expense and
3 make an appropriate allocation of variable operation and maintenance expense to the
4 Nebraska PPA sales when calculating the Kentucky Fuel Adjustment Clause rate and
5 when calculating the margins from these sales. In no event, should the Nebraska
6 PPA sales result in lower fuel and variable O&M expense to the Nebraska loads than
7 are recovered from the Kentucky customers.

8
9 **Q. On June 2, 2014, the EPA proposed new guidelines for states to address greenhouse gas**
10 **emissions from existing fossil-fuel-fired electric generating units. Could the Nebraska**
11 **PPAs impact the Commonwealth's compliance with these guidelines?**

12 **A.** Yes. The EPA's "Clean Power Plan" is a proposed rule at the moment. Interested entities
13 have until October 16, 2014 to submit comments. A Rule is expected to be finalized in June
14 of 2015. However, under the Rule as currently proposed, the Nebraska PPAs could make it
15 more difficult for Kentucky to comply with the EPA guidelines. The Clean Power Plan
16 proposes state-specific carbon intensity targets in 2020-2029 and post-2030 based on 2012
17 base line CO2 emissions.

18 The Nebraska PPAs could impair Kentucky's ability to comply because under the
19 proposed Clean Power Plan, the EPA measures each state's carbon emissions by the amount
20 of CO2 emitted from the fossil fuel-fired electric utility generating units located within the
21 state. Consequently, all power generated within a state's borders, even power that is
22 exported to consumers out-of-state, will be counted against the state where the generating

1 unit is located. This means that the emissions from the power sold by Big Rivers to the
2 Nebraska loads, for consumption in Nebraska through [REDACTED], will be charged to Kentucky,
3 not Nebraska. This could add an additional hurdle to Kentucky's already challenging task
4 of complying with the proposed EPA Rule. While sales into the MISO markets under the
5 status quo case present the same issues, there inherently is more flexibility in such sales
6 because they can be curtailed or terminated.

7
8 **Q. Does this complete your testimony?**

9 **A. Yes.**

AFFIDAVIT

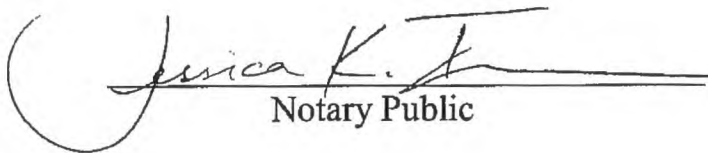
STATE OF GEORGIA)

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
27th day of August 2014.


Notary Public



COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In The Matter Of:

BIG RIVERS ELECTRIC CORPORATION'S FILING)
OF WHOLESALE CONTRACTS PURSUANT TO) Case No. 2014-00134
KRS 278.180 AND 807 KAR 5:011 §13)

EXHIBITS
OF
LANE KOLLEN

ON BEHALF OF THE
KENTUCKY INDUSTRIAL UTILITY CUSTOMERS, INC.

J. KENNEDY AND ASSOCIATES, INC.
ROSWELL, GEORGIA

AUGUST 2014

EXHIBIT ____ (LK-1)

PUBLIC

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
Bethlehem Steel	Energy Consumers
Connecticut Industrial Energy Consumers	Occidental Chemical Corporation
ELCON	Ohio Energy Group
Enron Gas Pipeline Company	Ohio Industrial Energy Consumers
Florida Industrial Power Users Group	Ohio Manufacturers Association
Gallatin Steel	Philadelphia Area Industrial Energy
General Electric Company	Users Group
GPU Industrial Intervenors	PSI Industrial Group
Indiana Industrial Group	Smith Cogeneration
Industrial Consumers for	Taconite Intervenors (Minnesota)
Fair Utility Rates - Indiana	West Penn Power Industrial Intervenors
Industrial Energy Consumers - Ohio	West Virginia Energy Users Group
Kentucky Industrial Utility Customers, Inc.	Westvaco Corporation
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 April 2014**

Date	Case	Jurisdict.	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 Intervenor	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.

**Expert Testimony Appearances
of
Lane Kollen
as of April 2014**

Date	Case	Jurisdict.	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 April 2014**

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 Intervenors	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.

**Expert Testimony Appearances
of
Lane Kollen
as of April 2014**

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.

**Expert Testimony Appearances
of
Lane Kollen
as of April 2014**

Date	Case	Jurisdicit.	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 Armco 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 April 2014**

Date	Case	Jurisdiction	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	Entergy 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 April 2014**

Date	Case	Jurisdict.	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 Intervenors	West Penn Power Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, fossil decommissioning, revenue requirements, securitization.
11/97	R-974104	PA	Duquesne Industrial Intervenors	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 Intervenors	West Penn Power Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, fossil decommissioning, revenue requirements.
12/97	R-974104 (Surrebuttal)	PA	Duquesne Industrial Intervenors	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	Potomac 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.

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Date	Case	Jurisdict.	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	SWEPCO, 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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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	Energy Gulf States, Inc.	Service company affiliate transaction costs.
01/00	U-24182 Surrebuttal	LA	Louisiana Public Service Commission Staff	Energy 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	Energy 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	Jurisdic.	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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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, levelized 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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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	Atrnos Energy Corp.	Revenue requirements, roll-in of surcharges, cost recovery through surcharge, reporting requirements.

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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 program 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.

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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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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, storm damage expense and reserves, tax NOL carrybacks in accounts, ADIT, nuclear service lives and effects 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, storm damage expense and reserves, tax NOL carrybacks in accounts, ADIT, nuclear service lives and effects 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 Bond, Johnson, Thebert, Kollen Panel	GA	Georgia Public Service Commission Staff	SCANA Energy Marketing, Inc.	Rule Nisi complaint.
05/08	26837 Rebuttal Bond, Johnson, Thebert, Kollen Panel	GA	Georgia Public Service Commission Staff	SCANA Energy Marketing, Inc.	Rule Nisi complaint.
05/08	26837 Suppl Rebuttal Bond, Johnson, Thebert, Kollen Panel	GA	Georgia Public Service Commission Staff	SCANA Energy Marketing, Inc.	Rule Nisi complaint.
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 Taylor, Kollen Panel	GA	Georgia Public Service Commission Public Interest Advocacy Staff	Atmos Energy Corp.	Affiliate transactions and division cost allocations, capital structure, cost of debt.

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Date	Case	Jurisdct.	Party	Utility	Subject
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	2007-00564, 2007-00565, 2008-00251 2008-00252	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 AD FIT, 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.
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.

**Expert Testimony Appearances
of
Lane Kollen
as of April 2014**

Date	Case	Jurisdic.	Party	Utility	Subject
03/09	U-21453, U-20925 U-22092 (Sub J) Direct	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	Rebuttal				
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.
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	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Waterford 3 sale/leaseback accumulated deferred income taxes, Entergy System Agreement bandwidth remedy calculations.

**Expert Testimony Appearances
of
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as of April 2014**

Date	Case	Jurisdict.	Party	Utility	Subject
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 Supplemental Rebuttal	FERC	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., Attorney General	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., Entergy Operating Cos	Depreciation expense and effects on System Agreement tariffs.
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.

**Expert Testimony Appearances
of
Lane Kollen
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Date	Case	Jurisdic.	Party	Utility	Subject
08/10	31647 Wackerly-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., Entergy Operating Cos	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, 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.
11/10	EL10-55 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc., Entergy Operating Cos	Depreciation rates and expense input effects on System Agreement tariffs.
12/10	ER10-1350 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc. Entergy Operating Cos	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., Entergy Operating Cos	Waterford 3 lease amortization, ADIT, and fuel inventory effects on System Agreement tariffs.

**Expert Testimony Appearances
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Date	Case	Jurisdic.	Party	Utility	Subject
03/11	ER10-2001 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc., Entergy Arkansas, Inc.	EAI depreciation rates.
04/11	Cross-Answering				
04/11	U-23327 Subdocket E	LA	Louisiana Public Service Commission Staff	SWEPSCO	Settlement, incl resolution of SO2 allowance expense, var O&M expense, sharing of OSS 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	Suppl Direct				
05/11	11-0274-E-GI	WV	West Virginia Energy Users Group	Appalachian Power Company, 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	U-23327 Subdocket F Rebuttal	LA	Louisiana Public Service Commission Staff	SWEPSCO	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.
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.

**Expert Testimony Appearances
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Date	Case	Jurisdic.	Party	Utility	Subject
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.
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	FL	South Florida Hospital and Healthcare Association	Florida Power & Light Company	Settlement issues.
11/12	120015-EI Rebuttal	FL	South Florida Hospital and Healthcare Association	Florida Power & Light Company	Settlement issues.

**Expert Testimony Appearances
of
Lane Kollen
as of April 2014**

Date	Case	Jurisdct.	Party	Utility	Subject
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 Rebuttal	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., Office of the Ohio Consumers' Counsel	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.
07/13	2013-00221	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Agreements to provide Century Hawesville Smelter market access.
10/13	2013-00199	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Revenue requirements, excess capacity, restructuring.
12/13	2013-00413	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Agreements to provide Century Sebree Smelter market access.
01/14	ER10-1350	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Waterford 3 lease accounting and treatment in annual bandwidth filings.

EXHIBIT ____ (LK-2)

PUBLIC

BIG RIVERS ELECTRIC CORPORATION

**BIG RIVERS ELECTRIC CORPORATION'S FILING OF WHOLESALE
CONTRACTS PURSUANT TO KRS 278.180 and 807 KAR 5:011 §13
CASE NO. 2014-00134**

**Response to Commission Staff's
Initial Request for Information
Dated June 27, 2014**

July 16, 2014

- 1 **Item 1) Refer to the application, the Summary of Nebraska PPAs.**
- 2 **a. Refer to page 1, Section A, which states that "Big Rivers will supply**
- 3 **or procure all electric services required by each Purchaser, including capacity, energy,**
- 4 **reserve capacity and transmission and ancillary services..." For each of the three**
- 5 **purchase power agreements ("PPA"), state which services will be provided and which**
- 6 **will be procured by Big Rivers.**
- 7 **b. Refer to page 1, Section B, the second paragraph, fourth sentence.**
- 8 **Explain why the information is not known with certainty and when it will be known.**
- 9 **c. Refer to page 2, Section C, which makes reference to Midcontinent**
- 10 **Independent System Operator, Inc. ("MISO") and Southwestern Power Pool ("SSP")**
- 11 **studies. Provide any studies conducted by MISO and SPP regarding Big Rivers' ability**
- 12 **to deliver power under each of the PPAs. If the studies are not yet completed, provide**
- 13 **the estimated date(s) of completion.**
- 14 **d. Refer to page 2, Section E. State whether it is anticipated that Big**
- 15 **Rivers will need to hire additional staff to provide service under the three PPAs. If yes,**
- 16 **state the number of additional employees needed and the estimated cost related to the**
- 17 **additional employees.**
- 18 **e. Refer to page 2, Section F. Explain why this provision is necessary**

BIG RIVERS ELECTRIC CORPORATION

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1 **and, for each PPA, state the estimated cost to Big Rivers over the life of the PPA.**

2 **f. Refer to page 3, Section H, which states that "Big Rivers' analysis**
3 **estimated the rates to be paid by the Nebraska entities based upon the NPPD rates that**
4 **are currently in effect and that are most recently projected by NPPD."**

5 **(1) Provide the current rates paid to the Nebraska Public Power**
6 **District ("NPPD") by the cities of Wayne and Wakefield, and the Northeast Nebraska**
7 **Public Power District.**

8 **(2) Provide the analysis conducted by ACES on the NPPD**
9 **projected rates.**

10 **g. Refer to page 4, Section 1. Explain how the rate per megawatt-hour**
11 **referenced in the first paragraph was calculated.**

12 **h. Refer to page 5, Section L. State whether Big Rivers has held any**
13 **discussions with the PPA counterparties regarding any potential costs of complying**
14 **with environmental legislation. If yes, explain the counterparties' reaction and provide**
15 **any estimated prepared by Big Rivers related to future environmental compliance.**

16 **i. Refer to page 6, Section P.**

17 **(1) State whether retail choice currently exists in Nebraska for**

BIG RIVERS ELECTRIC CORPORATION

**BIG RIVERS ELECTRIC CORPORATION'S FILING OF WHOLESALE
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1 **electric consumers. If no, state whether discussions are being held to allow retail choice**
2 **in Nebraska for electric consumers.**

3 **(2) Refer to the fourth paragraph of this Section. Explain the**
4 **reason for the first of the two prohibitions discussed in this paragraph.**

5

6 **Response)**

7 a. Big Rivers will supply [REDACTED]

8 [REDACTED]

9 [REDACTED]

10 b. Northeast Nebraska Public Power District "NeNPPD" is in disagreement with its
11 current supplier, Nebraska Public Power District "NPPD", regarding interpretation of the
12 contract termination provisions of its existing contract. NeNPPD has filed a complaint in the
13 District Court of Wayne, Nebraska seeking resolution to the dispute. The exact transition
14 phase is expected to be known upon receipt of the ruling from the District Court of Wayne.

15 c. The transmission studies have not yet been submitted to MISO or SPP. It is Big
16 Rivers' intention to submit the SPP study in August 2014 and it is expected to be complete in
17 six months to two years. The SPP study process is difficult to predict and will be impacted
18 by the number of transmission constraints, if any, identified in the study process. Big Rivers

BIG RIVERS ELECTRIC CORPORATION

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Dated June 27, 2014**

July 16, 2014

1 anticipates the MISO transmission study will be complete in six months to one year from
2 submission. Big Rivers plans to submit the MISO transmission study before the end of 2014.

3 d. Big Rivers does not anticipate additional staffing will be necessary to provide
4 service under the three PPAs.

5 e. Two of the three Purchasers own generation in Nebraska. The City of Wakefield
6 owns 3.4 MW of oil and gas fired generation and the City of Wayne owns 19.0 MW of diesel
7 fired generation. These generators are not used on a regular basis, but are available to
8 provide power if needed for reliability or if market prices generate profits. [REDACTED]

9 [REDACTED]
10 [REDACTED]
11 [REDACTED]
12 [REDACTED]
13 [REDACTED]
14 [REDACTED]
15 [REDACTED]
16 [REDACTED]
17 [REDACTED]
18 [REDACTED]

BIG RIVERS ELECTRIC CORPORATION

**BIG RIVERS ELECTRIC CORPORATION'S FILING OF WHOLESALE
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1 [REDACTED]

2 [REDACTED]

3 [REDACTED]

4 [REDACTED]

5 [REDACTED]

6 [REDACTED]

7 f. (1). Please see the current General Firm Power Service Rate Schedule tariff of the
8 Nebraska Public Power District, which is provided as an attachment to this response. [REDACTED]

9 [REDACTED]. Please note on sheet 9 of 19, Section 5. A.(1)(b)
10 that the Purchasers pay a ratcheted demand in the four summer months.

11 f. (2). Please see the ACES analysis, which is provided as a confidential attachment
12 to this response.

13 g. [REDACTED]

14 [REDACTED]

15 [REDACTED]

16 h. Big Rivers made a presentation to the entities in July 2013 as a result of being a
17 finalist in their RFP process. At that time Big Rivers discussed its recently approved
18 Environmental Compliance Plan that included a \$58.4 Million investment for MATS

BIG RIVERS ELECTRIC CORPORATION

**BIG RIVERS ELECTRIC CORPORATION'S FILING OF WHOLESALE
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**Response to Commission Staff's
Initial Request for Information
Dated June 27, 2014**

July 16, 2014

1 compliance. Big Rivers also discussed CAIR, the potential reemergence of CSAPR, Coal
2 Combustion Residuals (CCR), and 316 a and b. Since that time, Big Rivers has had several
3 informal conversations with the Purchasers.

4 Because the Purchasers' actual rate is tied to NPPD's rates, the Purchasers are most
5 concerned with NPPD's future environmental compliance costs, and have not expressed
6 significant interest in Big Rivers' future compliance costs. The Purchasers have inquired
7 about the implications of the proposed carbon regulation on Big Rivers, but they recognize
8 that the implications of the regulation will not be certain until a state implementation plan is
9 completed.

10 i.(1). Retail choice does not currently exist in Nebraska for electric consumers, and
11 Big Rivers is unaware of any state discussions currently being held to consider retail choice.

12 i.(2). [REDACTED]
13 [REDACTED]
14 [REDACTED]
15 [REDACTED]
16 [REDACTED]

17

18 Witness) Lindsay N. Barron

NEBRASKA PUBLIC POWER DISTRICT

Schedule: GFPS Issued: 11/14/13
Supersedes Schedule: GFPS Issued: 11/15/12
Sheet No.: 1 Of 19 Sheets

GENERAL FIRM POWER SERVICE RATE SCHEDULE

(Name of Schedule)

SECTION 1. AVAILABILITY

- A. This General Firm Power Service Rate Schedule (GFPS Rate Schedule) is available to any Customer who purchases from NPPD all of its power and energy requirements...
B. Where the Customer's contract provides for rates to be applied and billed separately with respect to individual members, each member shall be referred to as a Customer in this GFPS Rate Schedule.

SECTION 2. CHARACTER OF SERVICE

Power and energy shall be available to the Customer on the existing high voltage transmission network operated by NPPD or approved extensions thereof, at one or more Points of Delivery.

SECTION 3. DEFINITIONS

The following definitions apply to the GFPS Rate Schedule and any rate schedules, supplements and riders which are incorporated into the GFPS Rate Schedule.

- A. Avoided Costs - The generation and/or purchased power costs that NPPD avoids as a result of purchasing the output of a Customer Generator.

TAX CLAUSE: In the event of the imposition of any new or increased tax or any payment in lieu thereof, in excess of that provided for under Article VIII, Section 11 of the Nebraska Constitution, by any lawful authority on the production, transmission, or sale of electricity, the rate provided herein may be increased to reflect the amount of such tax or in lieu of tax increase.

Effective: With service provided on and after

January 1, 2014

Case No. 2014-00134

Approved: 11/08/13 Resolution No.: 13-58

Issued By:

Handwritten signature: Todd S. Swartz

PSC #11(1) Attachment

NEBRASKA PUBLIC POWER DISTRICT

Schedule: GFPS Issued: 11/14/13
Supersedes Schedule: GFPS Issued: 11/15/12
Sheet No.: 2 Of 19 Sheets

GENERAL FIRM POWER SERVICE RATE SCHEDULE

(Name of Schedule)

production and cogeneration facilities. On a case-specific basis, NPPD reserves the right to determine Avoided Costs using factors such as future resource cost estimates for supply-side and demand-side resources, recent resource cost experience, system modeling, market options, and competitive bidding processes.

- B. Billing Demand - The Billing Demand for any service provided pursuant to this GFPS Rate Schedule shall be as defined in the respective provision(s) of Sections 5 and 10 of this GFPS Rate Schedule, or other applicable incorporated rate schedules.
C. Billing Energy - The Billing Energy for any service provided pursuant to this GFPS Rate Schedule shall be as defined in the respective provision(s) of Sections 5 and 10 of this GFPS Rate Schedule, or other applicable incorporated rate schedules.
D. Billing Period - Any calendar month commencing at the hour ending 0100 on the first day of the month and ending with the hour ending 2400 on the last day of such calendar month.
E. Bus A - The low voltage bus at the first transformation below 115 kV (generally 69 kV or 34.5 kV). All rates in this GFPS Rate Schedule are based on Point of Measurement at Bus A.
F. Customer - Any entity which purchases electric power and energy from NPPD, and which has entered into an appropriate contract, as defined in the Availability Section of this GFPS Rate Schedule, and the NPPD retail division.
G. Customer Generation (or Customer Generator) - Any Distributed Generation and Local Generation.
H. Distributed Generation (or Distributed Generator) - A generator (or group of generators) designed to produce electrical energy to serve local load, typically located on the End-Use Customer's side of the meter.

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incorporated rate schedules, and NPPD's Standard for Wholesale Customer Generation, NPPD shall have the sole authority to determine if a Customer Generator is to be classified as Distributed Generation or Local Generation.

- I. Emergency Backup Generation (or Emergency Backup Generator) – A generator(s) that is used by an End-Use Customer only when the utility's electric service is interrupted or when the generator is being tested.
- J. End-Use Customer – A customer served at retail by a Customer, and whose demand and energy requirements are supplied by the Customer, or by a firm demand and energy requirements wholesale customer of a Customer.
- K. Large - Aggregate nameplate rating of 2,000 kW and above for Qualifying Customer Generator(s) and of 500 kW and above for Non-Qualifying Customer Generator(s).
- L. Local Generation (or Local Generator) - A generator (or group of generators) located in the Customer's service territory, designed to produce electrical energy for wholesale sales, that is not classified by NPPD as Distributed Generation. If more than one generator is located in the same installation, the aggregate nameplate rating of all generators shall be used in determining the applicable requirements and payment and billing provisions included in Section 10 of this GFPS Rate Schedule, applicable incorporated rate schedules, and in NPPD's Standard for Wholesale Customer Generation. For the purposes of the GFPS Rate Schedule, applicable incorporated rate schedules, and NPPD's Standard for Wholesale Customer Generation, NPPD shall have the sole authority to determine if a Customer Generator is to be classified as Distributed Generation or Local Generation.
- M. Measured Demand - The number of kilowatts (kW) which is equal to the number of kilowatt-hours delivered at any point during any clock hour as measured by kilowatt demand metering equipment.
- N. MRO – MRO refers to the Midwest Reliability Organization, Inc., an authorized and recognized regional reliability organization of which NPPD is a member. Should NPPD withdraw from the MRO and join another regional reliability organization or the MRO or any of its functions be replaced by a successor entity or function, the requirements of such successor entity or function or other regional reliability organization shall apply.

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- O. Non-Qualifying – Does not meet the definition of a Qualifying Customer Generator.
- P. On-Peak Demand Hours – That subset of hours as defined in Supplement No. 1 to this GFPS Rate Schedule.
- Q. Point(s) of Delivery - That point (or group of points classified as a single point) of interconnection on the Transmission or Subtransmission System of NPPD where power and energy are delivered to a Customer or to another transmission/subtransmission provider for transmission to a Customer. It is the point at which NPPD is obligated to deliver, and the Customer is obligated to accept delivery of the power and energy sold, purchased or wheeled. If the Customer has more than one Point of Delivery where power and energy are delivered, the Billing Demand of the Customer shall be determined from the coincidental deliveries at all such Points of Delivery.
- R. Point of Measurement - The point where demand and energy are metered, if applicable, for the purpose of billing. If the Point of Measurement is located at other than Bus A, then the provision(s) of Section 6 of this GFPS Rate Schedule shall apply.
- S. Qualifying – Satisfies the criteria for qualifying status for small power production facilities and cogeneration facilities as set forth in FERC's regulations (18 CFR Part 292, as amended), and that has either followed the FERC's self-certification process or has applied for and received FERC certification as a qualifying facility.
- T. Reactive Supply & Voltage Control Service - Service provided from generation facilities which are used to supply or absorb reactive power as required for the reliable movement of real power through the Transmission System and to maintain adequate voltages on the Transmission System.
- U. Regulation and Frequency Response Service - Service provided for meeting North American Electric Reliability Corporation (NERC) and MRO reliability standards to continuously balance resources (generation and interchange) with control area load on a real-time basis and for maintaining scheduled interconnection frequency at sixty cycles per second (60 Hz). Regulation and Frequency Response Service is accomplished by committing on-line generation whose output is raised or lowered (predominantly through the use of automatic generation control equipment) as necessary to follow moment-by-moment changes in load.

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- V. Simultaneous Buy/Sell – A billing and payment method described in Section 10 in which the output of a Customer Generator is metered separately from the Customer’s load so that the following calculations can be performed:
 - (1) The hourly output of the Customer Generator can be added back in to the Customer’s metered load hour-by-hour when computing the Customer’s Billing Demands and Billing Energy under the provisions of the GFPS Rate Schedule.
 - (2) The Customer is paid for the entire output of the Customer Generator at NPPD’s Avoided Costs, or at the mutually agreed price stated in the written purchase agreement among NPPD, Customer, and Customer Generator.

- W. Small – Aggregate nameplate rating of less than 2,000 kW for Qualifying Customer Generator(s) and of less than 500 kW for Non-Qualifying Customer Generator(s).

- X. Spinning Reserve Service - Operating reserve service provided to meet NERC reliability standards, MRO reliability standards, and SPP Criteria for maintaining Spinning Reserve. Spinning Reserve shall mean the amount of unloaded generating capability connected to and synchronized with the interconnected system and ready to take load immediately. Spinning Reserve capability is separate from and in addition to capability required for Regulation and Frequency Response Service. The amount for Spinning Reserve allocated to any generator shall not exceed the amount of generation increase that can be realized within a period of time that complies with the then current NERC reliability standards, MRO reliability standards, and SPP Criteria.

- Y. SPP – The Southwest Power Pool, Inc.. A regional transmission organization, reserve sharing pool and energy market which administers the provision of open access transmission service on a regional basis across the transmission facilities that the SPP member transmission owners have placed under the SPP Open Access Transmission Tariff (OATT).

- Z. SPP Criteria – The SPP document which presents the characteristics of a well-planned bulk power electric system, describes the basis for model testing and lists the reliability and adequacy tests to be used to evaluate the performance of the SPP bulk electric system, and describes coordinated operating procedures necessary to maintain a reliable and efficient electric system.

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- AA. Subtransmission System - Those subtransmission facilities including lines, substations and all appurtenances which are owned, leased, or operated by NPPD, or which NPPD is assessed a wheeling charge by the owner for deliveries to Customers under this contract and which are designed to operate at nominal voltages of 34.5 kV and above, but less than 115 kV.
- BB. Summer Season – The Billing Periods June through September.
- CC. Supplemental Reserve Service - Operating reserve service provided to meet NERC reliability standards, MRO reliability standards, and SPP Criteria for maintaining Non-Spinning (Supplemental or Ready) Reserve. Non-Spinning (Supplemental or Ready) Reserve shall mean all unloaded generating capability not meeting the Spinning Reserve criteria that can be made fully effective within a period of time that complies with the then current NERC reliability standards, MRO reliability standards, and SPP Criteria.
- DD. Total Requirements Wholesale Contract - Contracts offered by NPPD providing for service under the GFPS Rate Schedule.
- EE. Transmission System - Those transmission facilities including lines, substations, switching stations and all appurtenances which are owned, leased or operated by NPPD or which NPPD is assessed a wheeling charge by the owner for deliveries to Customers under this Total Requirements Wholesale Contracts and which are designed to operate at nominal voltage levels of 115 kV and above.
- FF. WAPA - The Western Area Power Administration.
- GG. Wholesale Power Contract – The contract between the Customer and NPPD specifying service under this GFPS Rate Schedule.
- HH. Winter Season – The Billing Periods October through May.

SECTION 4. MONTHLY RATES

- A. Generation (Gen) Station Rate: Applicable to power and energy purchased from NPPD by a Customer under the provisions of this GFPS Rate Schedule where the Customer has exercised its right to purchase Western Area Power Administration (WAPA) Class I firm

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power directly from WAPA or where the Customer is outside the marketing area for WAPA Class I firm power.

- B. Blend Rate: Applicable to power and energy purchased by a Customer from NPPD under the provisions of this GFPS Rate Schedule where the Customer is within the marketing area for WAPA Class I firm power and has not exercised its right to purchase WAPA Class I firm power directly from WAPA; provided, however, that the Generation Station Rate, rather than the Blend Rate, shall apply to that portion of the power and energy purchased under the provisions of this GFPS Rate Schedule and (1) resold to an entity which has exercised its right to purchase WAPA Class I firm power directly from WAPA, or (2) resold to an entity for loads which are outside of the marketing area for WAPA Class I firm power.
- C. The demand and energy charges shall be as follows:

Monthly Production Demand Charges

<u>Per Kilowatt (kW) of Billing Demand</u>	<u>Blend</u>		<u>Gen. Station</u>	
Demand Season:	<u>Summer</u>	<u>Winter</u>	<u>Summer</u>	<u>Winter</u>
Monthly Rates	\$ 13.41	\$ 12.54	\$ 13.70	\$ 12.84

Monthly Transmission Charges

<u>Per Kilowatt of Billing Demand</u>	
Transmission Line:	\$2.40
Transmission Substation:	\$0.44

Monthly Ancillary Service Charges

<u>Per Kilowatt of Billing Demand</u>	<u>Blend</u>	<u>Gen. Station</u>
Regulation and Frequency Response Service:	\$0.24	\$0.27
Spinning Reserve Service:	\$0.14	\$0.14
Supplemental Reserve Service:	\$0.01	\$0.01
Reactive Supply & Voltage Control Service:	\$0.13	\$0.13

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<u>Monthly Energy Charges</u>		
All monthly energy charges are subject to the Production Cost Adjustment (PCA) Rate Schedule which is in effect at the time.		
<u>Per Kilowatt-Hour (kWh)</u>	<u>Production</u>	
	<u>Blend</u>	<u>Gen. Station</u>
Summer Season		
On-Peak	\$ 0.03345	\$ 0.03363
Off-Peak	\$ 0.02561	\$ 0.02574
Winter Season		
On-Peak	\$ 0.03069	\$ 0.03085
Off-Peak	\$ 0.02194	\$ 0.02206
 <u>Monthly Irrigation Pumping Allowance Charges</u>		
	<u>Irrigation Pumping Recipients</u>	
Demand Charge per kW of Billing Demand	\$11.13	
Energy Charge per kWh	\$0.0198	
 SECTION 5. BILLING DEMAND AND ENERGY		
A. Billing Demands		
(1) Production kW Billing Demands		
(a) The Production kW Billing Demand for the monthly Billing Periods of October through May (Winter Season) shall be determined as follows: The Customer's Measured Demand coincident with NPPD's maximum system demand occurring during On-Peak Demand Hours of the current Billing Period with adjustments, if any, to such Measured Demand for (i) kilowatt loss factor (Section 6), (ii) Power Factor Adjustment (Section 8), (iii) deduction of the Customer's Irrigation Pumping Allocation (Section 9) available during such Billing Period, if applicable, and (iv) for Generation Station Customers, deduction of the power purchased directly from WAPA. In the event that during all or a portion of the hour of the NPPD maximum system demand occurring during On-Peak Demand Hours of the current Billing Period there is no load at a Customer's delivery point(s) due to an equipment outage, then for billing purposes		
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NPPD shall estimate what the Customer's load would have been at the delivery point(s) during this hour absent such equipment outage.

- (b) The Production kW Billing Demand for the monthly Billing Periods of June through September (Summer Season) shall be determined as follows: The average of the Customer's highest Measured Demands during On-Peak Demand Hours on each of four (4) separate days during the current Billing Period or the three (3) Summer Season monthly Billing Periods immediately preceding the current Billing Period with adjustments, if any, to each such highest Measured Demand for (i) kilowatt loss factor (Section 6), (ii) Power Factor Adjustment (Section 8), (iii) deduction of the Customer's maximum Irrigation Pumping Allocation (Section 9), if applicable, and (iv) for Generation Station Customers, deduction of the power purchased directly from WAPA.
- (2) Transmission Billing Demands
- (a) Transmission Line Billing Demands
- (i) The Transmission Line kW Billing Demand for the monthly Billing Periods of October through May (Winter Season) shall be the average of: 1) One hundred percent (100%) of the Customer's single highest Measured Demand during On-Peak Demand Hours of the preceding four (4) months of June through September (Summer Season), and 2) The average of the Customer's 12 monthly Measured Demands which are coincident with NPPD's maximum monthly transmission system demands from the prior calendar year. Such Measured Demands shall be adjusted for: (i) kilowatt loss factor (Section 6), (ii) Power Factor Adjustment (Section 8), and (iii) for Generation Station Customers, deduction of the power purchased directly from WAPA to the extent the charges for transmission line service associated with the delivery of such WAPA power by NPPD to the Customer are otherwise paid by WAPA or other third party to NPPD.
- (ii) The Transmission Line kW Billing Demand for the monthly Billing Periods of June through September (Summer Season) shall

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be the average of: 1) One hundred percent (100%) of the Customer's single highest Measured Demand during On-Peak Demand Hours of the current Billing Period or the three (3) Summer Season monthly Billing Periods immediately preceding the current Billing Period, and 2) The average of the Customer's 12 monthly Measured Demands which are coincident with NPPD's maximum monthly transmission system demands from the prior calendar year. Such Measured Demands shall be adjusted for: (i) kilowatt loss factor (Section 6), (ii) Power Factor Adjustment (Section 8), and (iii) for Generation Station Customers, deduction of the power purchased directly from WAPA, provided the charges for transmission line service associated with the delivery of such WAPA power by NPPD to the Customer are otherwise paid by WAPA or other third party to NPPD.

(b) Transmission Substation Billing Demands

To the extent the Customer utilizes such facilities provided by NPPD, the Billing Demands shall be determined as follows: One hundred percent (100%) of the Customer's single highest Measured Demand during any hour of the current or preceding eleven (11) Billing Periods with adjustment, if any, to such highest Measured Demand for (i) kilowatt loss factor (Section 6), (ii) Power Factor Adjustment (Section 8), and (iii) for Generation Station Customers, deduction of the power purchased directly from WAPA to the extent the charges for any transmission substation service associated with the delivery of the WAPA power by NPPD to the Customer are otherwise paid by WAPA or other third party to NPPD.

(3) Ancillary Service Billing Demands

Billing Demands for Regulation and Frequency Response Service, Reactive Supply & Voltage Control Service, Spinning Reserve Service, and Supplemental Reserve Service shall be the same billing quantities used for billing the Transmission Line Charges, except for Generation Station Customers, the quantity of ancillary services provided by WAPA, if any, shall be excluded.

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B. The Kilowatt-Hour Billing Energy shall be determined as follows:

- (1) The total measured energy during the current Billing Period with adjustment, if any, to such measured energy for (i) kilowatt-hour loss factor (Section 6), (ii) deduction of energy associated with the Customer's Irrigation Pumping Allocation (Section 9), if applicable, and (iii) for Generation Station Customers, deduction of the energy purchased directly from WAPA. For adjustments (ii) and (iii) above, these amounts shall be allocated between on-peak and off-peak hours in proportion to the Customer's total measured on-peak and off-peak energy in such Billing Period.
- (2) For the monthly Billing Periods the on and off-peak hours for energy (all based on "Central" Time) are as follows:

Season	On-Peak	Off-Peak
Summer	1001-2200 Mon-Sat	All Other Hours
Winter	0801-2200 Mon-Sat	All Other Hours

All hours on New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, and Christmas Day shall be considered off-peak hours for energy.

C. Irrigation Pumping Billing Demand and Billing Energy

- (1) The Irrigation Pumping Allocation (Section 9) kW Billing Demand shall be determined as follows: For the monthly Billing Periods of April through October the billing demand shall be the Customer's allocated share of such irrigation pumping power available in such Billing Period.
- (2) The Irrigation Pumping Allocation (Section 9) Kilowatt-Hour Billing Energy shall be determined as follows: For the monthly Billing Periods of April through October the Billing Energy shall be the Customer's allocated share of such irrigation pumping energy available in such Billing Period.

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SECTION 6. LOSS FACTORS

For billing purposes, all power and energy sold and purchased under this GFPS Rate Schedule shall be billed as follows:

- A. Point of Measurement at Bus A. Bus A is defined as the point on the transmission system, generally 69 kV or 34.5 kV, where the first transformation is made from 115 kV, or in some cases from higher voltage than 115 kV. Power and energy measured at the Point of Measurement shall be the billing demand and energy subject to adjustments, if any, as provided in this GFPS Rate Schedule.
- B. Point of Measurement at other than Bus A.
- (1) In the event the Point of Measurement is located beyond Bus A at a voltage of 69 kV or lower, the measured power and energy shall be adjusted for losses back to Bus A. The multipliers to adjust the measured power and energy to Bus A for line loss shall be 1.016 for kilowatts and 1.012 for kilowatt-hours. The multipliers to adjust the measured power and energy to Bus A for transformer loss shall be as determined by NPPD. The power and energy as so adjusted to Bus A shall be the billing demand and energy, subject to additional adjustments, if any, as provided in this GFPS Rate Schedule.
- (2) In the event the Point of Measurement is located before the first transformation from 115 kV or higher, the measured power and energy shall be adjusted for losses down to Bus A. The multipliers to adjust the measured power and energy to Bus A for transformer loss shall be as determined by NPPD. The power and energy as so adjusted to Bus A shall be the billing demand and energy, subject to additional adjustment, if any, as provided in this GFPS Rate Schedule.
- C. Where existing contracts are in force which specify line loss multipliers or loss factors, other than those multipliers or loss factors in (B) above, for use in the determination of Bus A power and energy deliveries to the Customer, the line loss multipliers or loss factors specified in the contract shall be used to determine the billing power and energy at Bus A subject to adjustments, if any, as provided herein.

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SECTION 7. TRANSMISSION FACILITIES

- A. Service provided under the provisions of this GFPS Rate Schedule includes wheeling of electric power and energy over interconnected high voltage transmission system network consisting of transmission line and substation facilities rated 115 kV and above. All transmission lines rated 115 kV and above and substation facilities that provide for transformation to voltages at or above 115 kV are, for purposes of this GFPS Rate Schedule, included as transmission line facilities. Such facilities may be owned and operated by NPPD or by other transmission providers and used to provide services under Total Requirements Wholesale Contracts. The transmission line charges set forth in Section 4 will be applicable to any Customer purchasing power and energy from NPPD under the provisions of this GFPS Rate Schedule.
- B. Where NPPD has provided or where NPPD is assessed a wheeling charge by another transmission provider for the provision of the high voltage transmission substation facilities required for the first transformation below 115 kV for one or more of its Points of Delivery, the transmission substation charge set forth in Section 4 will be applicable to power and energy deliveries at such Points of Delivery.
- C. The rates, charges, terms and conditions for transmission and ancillary services included in this GFPS Rate Schedule shall constitute the Transmission Rate Schedule as defined in the Wholesale Power Contract.

SECTION 8. POWER FACTOR ADJUSTMENT

If a Customer's power factor at any Point of Delivery at the time of the highest Measured Demand(s) used in the Billing Demand determination is less than ninety percent (90%), NPPD may adjust such demand for such Point of Delivery to ninety percent (90%) of the corresponding kVA.

SECTION 9. IRRIGATION PUMPING ALLOWANCE

- A. The total Irrigation Pumping Allowance (WAPA power designated for irrigation pumping) to be allocated by NPPD is 100 megawatts. NPPD allocated, based on the

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connected horsepower on July 15, 1971, the proportionate share of the Irrigation Pumping Allowance to each Customer for the rate period 1972 and 1973 and thereafter. NPPD will recognize variations from this allocation among Customers unanimously agreed upon by such Customers. When requested by resolution of the governing bodies of one-half of the Customers previously receiving an Irrigation Pumping Allocation from NPPD as listed on the current Irrigation Pumping Allocation listing on file with the Assistant Secretary of NPPD (hereinafter called "Irrigation Pumping Allocation Exhibit"), NPPD will reallocate at the beginning of any subsequent Rate Period based on the connected horsepower on July 15 of the year immediately preceding such Rate Period. Reallocations will be done in the proportion that the individual Customer's total connected irrigation pump horsepower is to the total irrigation pump horsepower of all customers of NPPD then eligible to receive a portion of the Irrigation Pumping Allowance from NPPD; provided, however, the prior allocation of the Irrigation Pumping Allowance shall not be decreased more than five percent (5%) to any Customer during any one reallocation. Allocations of the 100 MW of Irrigation Pumping Allowance will include an additional six percent (6%) for diversity less four percent (4%) for losses from the inlet of NPPD's transmission system to Bus A. If and when this GFPS Rate Schedule specifies the Customers' production billing demands shall be determined on an NPPD-system coincident basis, then this additional adjustment for diversity shall no longer be applicable. Should WAPA withdraw or reduce to NPPD power designated for irrigation pumping application under WAPA Seasonal Power, NPPD shall replace such amount withdrawn or reduced up to a maximum of 50 MW from WAPA Peaking Power subject to the provisions of the Wholesale Power Contract.

- B. At the time of reallocation each Customer then eligible to receive an Irrigation Pumping Allocation shall certify in writing their connected irrigation horsepower by customer (name and pump location) and their connected irrigation pumps by nameplate horsepower as of July 15 of the year preceding a new Rate Period. The certificate shall be submitted to NPPD when requested by NPPD.
- C. The Irrigation Pumping Allocation shall be the amount of WAPA power and energy designated for irrigation pumping that has been assigned by NPPD to the Customer and shall be applicable during the months of April through October. The Customer's Measured Demand and energy shall be adjusted by the amount of the Customer's Irrigation Pumping Allocation for purposes of computing the production kW billing demands and kilowatt-hour billing energy as provided for in Section 5 of this GFPS Rate

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Schedule. The charges for the Irrigation Pumping Allocation power and energy, as set forth in Section 4, shall be established to recover the cost to NPPD of the WAPA power and energy designated for irrigation pumping.

SECTION 10. CUSTOMER GENERATION

- A. All Distributed Generation and Local Generation installations shall follow the requirements and provisions included in NPPD's Standard for Wholesale Customer Generation.
- B. Emergency Backup Distributed Generators: No adjustment shall be made to the Customer's Billing Demands or Billing Energy for such Distributed Generation installations, and NPPD shall make no payment for the output or capacity of such generator(s) (except in the special case where the generator is taking service under the Energy Curtailment Program Rate Schedule). If the generator is operated other than for emergency backup purposes or when participating in the ECP, then it will be treated according to the provisions of the applicable paragraph C or D of Section 10 below.
- C. Qualifying Generators
- (1) Qualifying Small Distributed Generators
- (a) Option 1: NPPD will not adjust the Customer's power bill for the output of these generators. The output will offset the Customer's demand and energy quantities purchased from NPPD. The Customer is thereby compensated for all of the generator's output at NPPD's wholesale GFPS rates.
- (b) Option 2: At the option of the Customer and Customer Generator, the purchase obligation may be transferred from the Customer to NPPD. In such case, the billing and payment provisions will be the same as Option 1 for Qualifying Large Distributed Generators.
- (2) Qualifying Large Distributed Generators
- (a) Option 1: Simultaneous Buy/Sell. The generator shall be metered, and NPPD shall add the hourly output of the generator into the Customer's other metered

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loads (if appropriate based on the meter configuration) to determine the Customer's total load (including the load served by the generator) when determining the power bill for the Customer. NPPD will pay the Customer for the output of the generator at NPPD's Avoided Costs, or at the mutually agreed price stated in the written purchase agreement among NPPD, Customer and Customer Generator. The Customer with these generators is required to take service under the Simultaneous Buy/Sell Rate Schedule. Whether the Avoided Cost methodology or mutually agreed pricing is used, the pricing for the generator output will be determined on a case-specific basis depending upon several factors as described in the Simultaneous Buy/Sell Rate Schedule.

- (b) Option 2: Standby Service. NPPD will sell standby service to the Customer for the production demand and energy, transmission, and ancillary services to be included with the remainder of the Customer's sale of standby service to the End-Use Customer that has requested standby service. The generator shall be metered to provide hourly data to determine the billing determinants for the Customer for its provision of the various standby services selected by the generator. The Customer with these generators is required to take service under the Standby Service Rate Schedule. The Customer will provide the standby service to the Customer Generator through its own rate schedule.
- (c) If a written agreement with NPPD under either Option 1 or Option 2 is not executed by the Customer and/or Customer Generator, NPPD shall include a stranded cost charge on the Customer's wholesale purchase power bill for each Billing Period. This stranded cost charge shall be equal to: 1) The Customer's production demand and energy cost calculated under this GFPS Rate Schedule if the Customer Generator had not operated during the Billing Period, minus 2) The Customer's production demand and energy cost calculated under this GFPS Rate Schedule taking into account the reduced billing units due to the operation of the Customer Generator during the Billing Period, minus 3) NPPD's Avoided Cost applied to the actual output of the Customer Generator during the Billing Period. The stranded cost charge shall not be less than zero.

(3) Qualifying Small Local Generators

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(a) For generators below an aggregate limit of the greater of 2,000 kW or 3% of the Customer's peak annual load:

(i) Option 1: NPPD will not adjust the Customer's power bill for the output of these generators. The output will offset the Customer's demand and energy quantities purchased from NPPD. The Customer is thereby compensated for all of the generator's output at NPPD's wholesale GFPS rates.

(ii) Option 2: At the option of the Customer and Customer Generator, the purchase obligation may be transferred from the Customer to NPPD. In such case, the billing and payment provisions will be the same as for Qualifying Large Local Generators.

(b) For generators above an aggregate limit of the greater of 2,000 kW or 3% of the Customer's peak annual load, the billing and payment provisions for such generators will be the same as for Qualifying Large Local Generators.

(4) Qualifying Large Local Generators: The generator shall be metered, and NPPD shall add the hourly output of the generator into the Customer's other metered loads (if appropriate based on the meter configuration) to determine the Customer's total load (including the load served by the generator) when determining the power bill for the Customer. NPPD will pay the Customer for the output of the generator at NPPD's Avoided Costs, or at the mutually agreed price stated in the written purchase agreement between NPPD, Customer and Customer Generator. This procedure is equivalent to the buy portion of a Simultaneous Buy/Sell arrangement. The Customer with these generators is required to take service under the Simultaneous Buy/Sell Rate Schedule. Whether the Avoided Cost methodology or mutually agreed pricing is used, the pricing for the generator output will be determined on a case-specific basis depending upon several factors as described in the Simultaneous Buy/Sell Rate Schedule. If a written purchase agreement with NPPD is not executed by the Customer and/or Customer Generator, NPPD shall include a stranded cost charge on the Customer's wholesale purchase power bill for each Billing Period. This stranded cost charge shall be equal to: 1) The Customer's production demand and energy cost calculated under this GFPS Rate Schedule if the Customer Generator had not

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operated during the Billing Period, minus 2) The Customer's production demand and energy cost calculated under this GFPS Rate Schedule taking into account the reduced billing units due to the operation of the Customer Generator during the Billing Period, minus 3) NPPD's Avoided Cost applied to the actual output of the Customer Generator during the Billing Period. The stranded cost charge shall not be less than zero. The stranded cost charge shall be calculated based only on the portion of the specific Customer Generator output that is above an aggregate limit of the greater of 2,000 kW or 3% of the Customer's peak annual load.

D. Non-Qualifying Generators

- (1) Non-Qualifying Small Distributed Generators: NPPD will not adjust the Customer's power bill for the output of these generators. The output will offset the Customer's demand and energy quantities purchased from NPPD. The Customer is thereby compensated for all of the generator's output at NPPD's wholesale GFPS rates.
- (2) Non-Qualifying Large Distributed Generators: The generator shall be metered, and NPPD shall add the hourly output of the generator into the Customer's other metered loads (if appropriate based on the meter configuration) to determine the Customer's total load (including the load served by the generator) when determining the power bill for the Customer. NPPD will pay the Customer for the output of the generator at NPPD's Avoided Costs, or at the mutually agreed price stated in the written purchase agreement among NPPD, Customer and Customer Generator. This procedure is referred to as a Simultaneous Buy/Sell. The Customer with these generators is required to take service under the Simultaneous Buy/Sell Rate Schedule. Whether the Avoided Cost methodology or mutually agreed pricing is used, the pricing for the generator output will be determined on a case-specific basis depending upon several factors as described in the Simultaneous Buy/Sell Rate Schedule.
- (3) Non-Qualifying Small Local Generators: NPPD can exercise its sole discretion in the purchase of such power as to whether to purchase or not and under what terms it is willing to accept. Such generator cannot be used by the Customer to reduce its demand and energy quantities purchased from NPPD unless the Customer has

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exercised its option to limit/reduce its purchases from NPPD in accordance with the provisions of the Wholesale Power Contract.

- (4) Non-Qualifying Large Local Generators will be treated under the same provisions as for Non-Qualifying Small Local Generators.

SECTION 11. MODIFICATION OF SCHEDULE

NPPD retains and reserves the right, power and authority to modify, revise, amend, replace or repeal this GFPS Rate Schedule, in whole or in part, by resolution adopted by the NPPD Board of Directors.

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EXHIBIT ____ (LK-3)

PUBLIC

BIG RIVERS ELECTRIC CORPORATION

**BIG RIVERS ELECTRIC CORPORATION'S FILING OF WHOLESALE
CONTRACTS PURSUANT TO KRS 278.180 and 807 KAR 5:011 §13
CASE NO. 2014-00134**

**Response to the Office of the Attorney General's
Initial Request for Information
Dated June 27, 2014**

July 16, 2014

1 **Item 8) Section 3.13 of the Wakefield Contract refers to [REDACTED]**
2 **[REDACTED]. Please explain how the Commission can**
3 **approve a future hypothetical wholesale contract rate as being just and reasonable for**
4 **Big Rivers' Rural and Industrial customers.**

5
6 **Response) Any rate charged by Big Rivers to Wakefield under the Wakefield Contract is**
7 **subject to Commission approval. The particular language in Section 3.13 referred to in this**
8 **information request [REDACTED]**

9 **[REDACTED]**
10 **[REDACTED]**
11 **[REDACTED]**
12 **[REDACTED]**
13 **[REDACTED]**

14
15 **Witness) Lindsay N. Barron**

EXHIBIT ____ (LK-4)

PUBLIC

REDACTED

EXHIBIT ____ (LK-5)

PUBLIC

REDACTED