

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

**In The Matter Of:**

**The Application of the Fuel Adjustment Clause of                    )  
Kentucky Power Company From November 1, 2012                ) Case No. 2014-00450  
Through October 31, 2014    )**

**DIRECT TESTIMONY  
AND EXHIBIT  
OF  
LANE KOLLEN**

**ON BEHALF OF THE  
KENTUCKY INDUSTRIAL UTILITY CUSTOMERS, INC. AND  
ATTORNEY GENERAL OF THE COMMONWEALTH OF KENTUCKY**

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

**APRIL 2015**

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1           I have been an active participant in the utility industry for more than thirty  
2 years, initially as an employee of The Toledo Edison Company from 1976 to 1983  
3 and thereafter as a consultant in the industry since 1983. I have testified as an expert  
4 witness on planning, ratemaking, accounting, finance, and tax issues in proceedings  
5 before federal and state regulatory commissions and courts on hundreds of  
6 occasions.

7           I have testified before the Kentucky Public Service Commission on dozens of  
8 occasions, including the most recent Kentucky Power Company (“Kentucky Power”  
9 or “Company”) six month fuel adjustment clause (“FAC”) review proceeding, Case  
10 No. 2014-00225. In that proceeding, I explained why the Company’s allocation  
11 process was incorrect because it allocated the entirety of the “no-load” expenses for  
12 all generating units solely to native load customers rather than equitably and  
13 reasonably between native load customer and off-system sales. I also recommended  
14 that the Commission adopt the allocation methodology used by East Kentucky Power  
15 Company (“EKPC”) and Duke Energy Kentucky (“Duke”), two other utilities  
16 regulated by the Commission in the Commonwealth.

17           I also have testified in the Company’s most recent base rate proceedings,  
18 Case Nos. 2014-00396 (pending), 2009-00459, and 2005-00341; the Company’s  
19 Mitchell acquisition proceeding, Case No. 2012-00578; the Company’s purchased  
20 wind power proceeding, Case No. 2009-00545; various Company Environmental  
21 Cost Recovery (“ECR”) proceedings; and other proceedings involving the Company,  
22 Louisville Gas and Electric Company (LG&E”), Kentucky Utilities Company  
23 (“KU”), Big Rivers Electric Corporation, and East Kentucky Power Cooperative,  
24 Inc. (“EKPC”).

1           My qualifications and regulatory appearances are further detailed in my  
2           Exhibit \_\_ (LK-1).

3  
4   **Q.    On whose behalf are you testifying?**

5   A.    I am testifying on behalf of the Kentucky Industrial Utility Customers, Inc.  
6           ("KIUC"), a group of large customers taking electric service on the Kentucky Power  
7           Company system, and on behalf of the Attorney General of the Commonwealth of  
8           Kentucky ("AG"). The members of KIUC participating in this case are: Air  
9           Products & Chemicals, Inc., Air Liquide Large Industries U.S. LP, AK Steel  
10          Corporation, EQT Corporation, and Marathon Petroleum Company LP.

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

13   A.    The purpose of my testimony is to address Kentucky Power Company's improper  
14          and unreasonable allocation of fuel expenses between native load customers and off-  
15          system sales customers during the two-year review period from November 1, 2012  
16          through October 31, 2014. Throughout my testimony, I use the term "native load" to  
17          refer to Kentucky Power's retail customers, although I recognize that Kentucky  
18          Power also has two all-requirements wholesale native load customers.

19  
20   **Q.    Please describe the allocation issue and why it is important.**

21   A.    The dispute is over the methodology used to allocate the "no load" fuel expenses  
22          between native load customers and off-system sales. The fuel expenses used to  
23          supply native load are collected from native load customers through the FAC. In

1 contrast, the fuel expenses used to supply off-system sales are excluded from the  
2 FAC. If the methodology allocates an unreasonably high fuel expense to native load  
3 customers, then the Company's profits from off-system sales are artificially inflated.

4 The Company methodology allocated 100% of the no-load fuel expense to  
5 native load customers even though the acquisition of the Mitchell units on January 1,  
6 2014 resulted in significant excess capacity and a dramatic increase in off-system  
7 sales.

8 In Case No. 2014-00225, the Commission determined that the Company  
9 methodology was unreasonable and adopted a reasonable allocation methodology  
10 whereby 100% of the no-load fuel expense for the Rockport units and the Big Sandy  
11 units was allocated to native load customers and 100% of the no-load fuel expense  
12 for the Mitchell units was allocated to off-system sales.

13 In Case No. 2014-00225, KIUC and the AG proposed another reasonable  
14 allocation methodology, the one that is used by EKPC and Duke. The EKPC/Duke  
15 methodology calculates the fuel cost in each hour for each generating unit and  
16 allocates the lowest fuel expense to native load and the residual and higher fuel  
17 expense to off-system sales.

18  
19 **Q. Please summarize your conclusions and recommendations.**

20 A. Kentucky Power improperly allocated 100% of the no-load fuel expense to native  
21 load customers, which resulted in FAC rates that were not just and reasonable. The  
22 Company's allocation methodology resulted in higher fuel expense allocated to  
23 native load customers than to off-system sales, rather than vice versa, an inherently  
24 unreasonable result. The Company's actual fuel expense for all sales (native load

1 plus off-system) was \$29.03/MWh during the period from January 1, 2014 through  
2 October 31, 2014. However, the Company methodology resulted in an allocation of  
3 \$31.56/MWh to native load customers and only \$26.16/MWh to off-system sales.  
4 This disparity is due primarily to the failure to allocate any no-load fuel expenses to  
5 off-system sales, which was magnified by the additional no-load fuel expenses for  
6 the Mitchell units acquired on January 1, 2014.

7 I recommend that the Commission affirm the fuel expense allocation  
8 methodology adopted in Case No. 2014-00225. The Commission methodology  
9 allocates 100% of Rockport and Big Sandy no-load fuel expenses to native load, and  
10 100% of Mitchell no-load fuel expenses to off-system sales. The Commission  
11 methodology results in 42% of total system no-load fuel expenses being allocated to  
12 off-system sales for the period from January through October 2014. This result is  
13 consistent with that fact that 47% of the Company's sales during that period were to  
14 off-system. Compared to the actual \$29.03/MWh in fuel and purchase power  
15 expense during the ten months, the Commission methodology results in an allocation  
16 of \$26.06/MWh to native load customers and \$32.38/MWh to off-system sales.

17 I recommend that the Commission disallow \$31.033 million in fuel expense  
18 improperly included in the FAC and charged to native load customers from January  
19 1, 2014 through October 31, 2014 using the Commission allocation methodology  
20 adopted in its Order in Case No. 2014-00225.

21 I also recommend that the Commission add interest to the refund at the  
22 Company's weighted average cost of capital. This will increase the refund by \$2.872  
23 million through June 30, 2015, the approximate date of an Order in this proceeding.  
24

1 **II. THE ALLOCATION METHODOLOGY ADOPTED IN CASE NO. 2014-00225 IS**  
2 **REASONABLE AND SHOULD BE AFFIRMED**  
3

4 **Q. Please summarize the Commission's decision in Case No. 2014-00225 to correct**  
5 **the Company's improper allocation of fuel and purchase power expenses**  
6 **between native load customers and off-system sales.**

7 A. In the six month review proceeding, the Commission found that the Company had  
8 improperly allocated fuel expense to native load customers since January 1, 2014  
9 when it acquired a 50% interest in each of the two coal-fired Mitchell plant  
10 generating units. The Company's allocation method resulted in more fuel expense  
11 charged to native load customers than to off-system sales on a per MWh basis, rather  
12 than vice versa. The Commission found that the acquisition of the Mitchell plant  
13 resulted in an "unusually large" reserve margin and that the excess capacity was not  
14 necessary to serve native load customers in most hours and would not be necessary  
15 to serve native load customers until June 1, 2015 when the Company plans to retire  
16 the coal-fired Big Sandy 2 generating unit.

17 The Commission found that the Company improperly allocated the "no-load"  
18 fuel expenses associated with this excess capacity to native load customers and  
19 directed the Company to refund the amounts that were improperly collected through  
20 the FAC. In its Order in Case No. 2014-00225, the Commission stated:

21 [T]he Commission finds that during the Overlap Period, when its reserve  
22 margin is unusually large and operating conditions are not "normal,"  
23 Kentucky Power's fuel allocation methodology is unreasonable because it  
24 produces an unreasonable result and that certain fuel costs related to the  
25 Mitchell Station should be disallowed as discussed below.  
26



1 The Company's allocation resulted in FAC rates charged to native load customers  
2 that were more than the Company's average actual cost per kWh for fuel expense  
3 while off-system sales were allocated less than the average actual cost per kWh for  
4 fuel, rather than vice versa. This result was inherently unreasonable because native  
5 load customers incur the fixed costs to own and operate the Company's generating  
6 units and are entitled to the lowest fuel expense.

7 The primary reason for this anomalous and unreasonable result was that  
8 Kentucky Power improperly allocated 100% of the theoretical "no load" fuel  
9 expense for all six of its generating units to native load customers, including the no  
10 load fuel expenses of the Mitchell units after they were acquired on January 1, 2014.

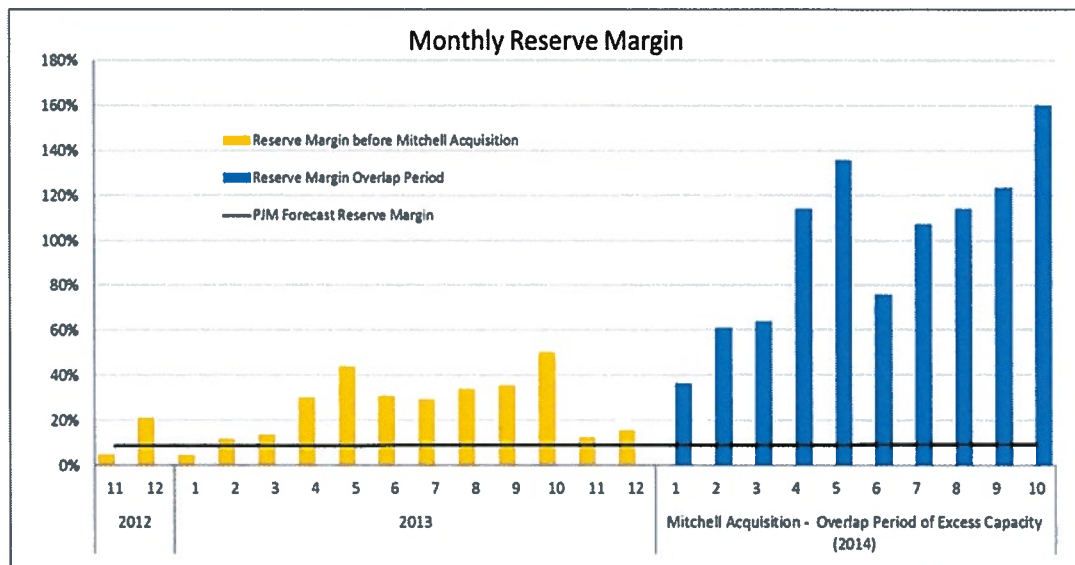
11  
12 **Q. Was the Commission's decision to adopt the Commission methodology in Case**  
13 **No. 2014-00225 limited to the six month review period in that proceeding?**

14 **A.** No. The Commission found in Case No. 2014-00225 that the Company's allocation  
15 methodology was not reasonable for the entire "overlap period" of excess capacity  
16 extending from January 1, 2015 through May 31, 2015, although it ordered a refund  
17 only for the four months January through April 2014 included in the review period.

18  
19 **Q. The Commission found in Case No. 2014-00225 that the Company's allocation**  
20 **of "no-load" fuel expenses was unreasonable during the overlap period when**  
21 **"Kentucky Power will be operating with an unusually large reserve margin,**  
22 **estimated at 57% for 2014," and when its operations "cannot be considered**  
23 **'usual' or 'normal.'" What was the Company's reserve margin by month**  
24 **during 2014?**

1 A. The following graph portrays the Company's reserve margin by month in late 2012  
2 and 2013, prior to the acquisition of the Mitchell units, and from January through  
3 October 2014, after the acquisition of the Mitchell units, compared to the PJM  
4 forecast reserve margin provided by the Company in response to discovery<sup>1</sup>.

5



6

7 The preceding chart demonstrates that the actual reserve margin each month  
8 was indeed unusually large, far in excess of the capacity necessary for native load  
9 sales in most hours. For example, in October 2014 Kentucky Power had a reserve  
10 margin of 160%. This excess capacity enabled the Company to make massive off-  
11 system sales.

12

13 **Q. During the ten months from January 2014 through October 2014, how much of**  
14 **the Company's generation was used to supply native load and how much was**  
15 **used for off-system sales?**

<sup>1</sup> Company responses to KIUC 1-8 and KIUC 1-25

1 A. During the ten months from January 2014 through October 2014, the Company sold  
2 44%, or almost half, of its generation off-system. During the same period, 47% of its  
3 sales were off-system. Although the Company made those sales from all six of its  
4 generating units, including the Mitchell units, this level of off-system sales was  
5 possible only with the excess capacity from the Mitchell acquisition. During this ten  
6 month period, the Company sold 40% of the Rockport 1 and 2 generation off-system.  
7 It sold 38% of the Mitchell 1 and 2 generation off-system. It sold 51% of the Big  
8 Sandy 1 and 2 generation off-system.

9

10 **Q. Is it reasonable to allocate 100% of the “no-load” fuel expenses for each of the**  
11 **six generating units to native load customers during the overlap period?**

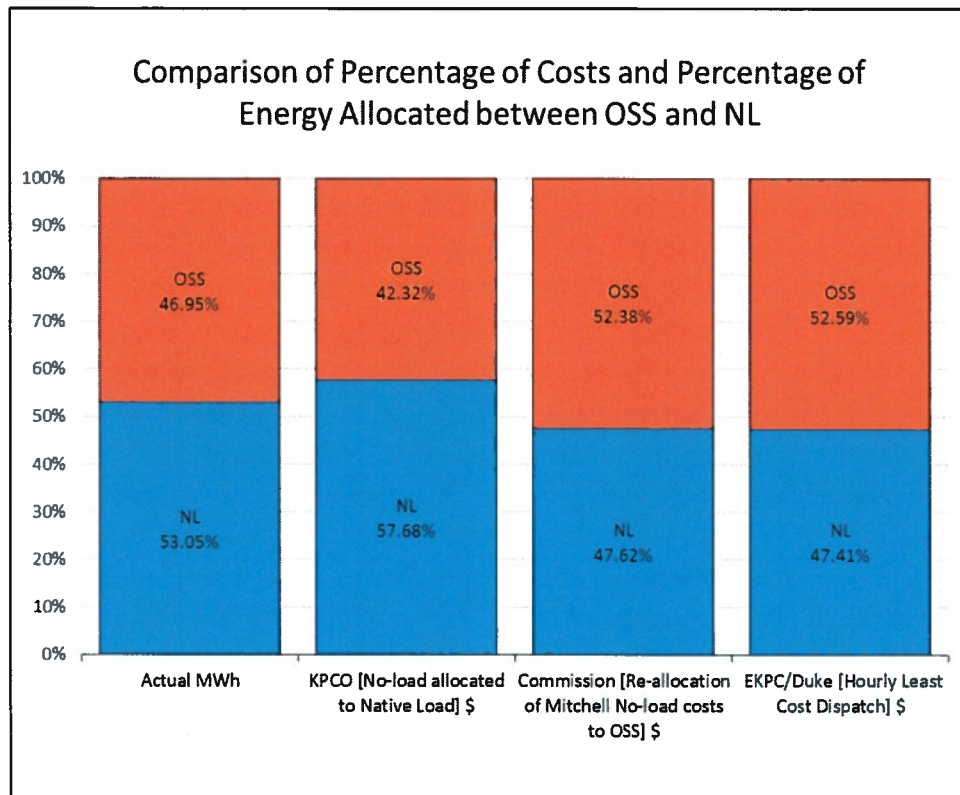
12 A. No. The acquisition of the Mitchell capacity increased the “no-load” expenses  
13 incurred by the Company, although this additional cost was not disclosed to the  
14 Commission in the Mitchell acquisition proceeding, Case No. 2012-00578. After the  
15 acquisition, the Company allocated 100% of the Mitchell 1 and 2 no-load expenses  
16 to native load customers and continued to allocate 100% of the Big Sandy 1 and 2  
17 and the Rockport 1 and 2 “no load” expenses to native load customers. It did so  
18 even though the Mitchell acquisition resulted in an unusually large reserve margin  
19 that was well in excess of its native load requirements and even though nearly half of  
20 the Company’s generation was sold off-system.

21

22 **Q. Would a reasonable allocation methodology recognize the fact that the**  
23 **Company’s generating units were used to serve both native load customers and**  
24 **off-system sales?**

1 A. Yes. A reasonable allocation methodology would recognize that the no-load  
2 expenses were incurred to serve both native load customers and off-system sales.  
3 There are two allocation methodologies that achieve this reasonable result. The first  
4 one is the Commission methodology, which allocated 100% of the no-load expenses  
5 for the Rockport and Big Sandy units to native load customers and 100% of the no-  
6 load expenses for the Mitchell units to off-system sales. The second is the  
7 EKPC/Duke methodology, which does not separately identify no-load expenses, but  
8 effectively allocates the no-load expenses for all six of the Company's generating  
9 between native load customers and off-system sales on a proportional basis.

10 The Commission methodology is a reasonable methodology for allocating the  
11 no-load expenses for all six of the Company's generating units between native load  
12 customers and off-system sales. This is demonstrated by comparing the cost  
13 allocation of fuel (including no-load costs) for each plant and purchase power  
14 expense between native load customer and off-system sales, and the energy supplied  
15 to native load customers and off-system sales, under: 1) the Company methodology;  
16 2) the Commission methodology; and 3) the EKPC/Duke methodology. This  
17 comparison is shown on the table below:



1

2

3

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10 **Q. Please compare the fuel and purchase power expense and the average**  
 11 **cost/MWh allocated to native load customers and off-system sales under the**  
 12 **Company methodology, the Commission methodology, and the EKPC/Duke**  
 13 **methodology.**

During January-October 2014, 46.95% of the Company's sales were to off-system, yet its methodology allocated only 42.32% of the total fuel and purchase power expense to off-system sales, clearly an unreasonable result. The Commission methodology allocates 52.38% of the total fuel and purchase power expense to off-system sales and the EKPC/Duke methodology allocates 52.59% to off-system sales. The results of the Commission methodology and the EKPC/Duke methodology are almost identical.

1 A. The following table compares the cost/MWh allocated to native load customers and  
 2 off-system sales for each of the three methodologies. The Kentucky Power  
 3 allocation methodology allocates substantially more costs to native load customers  
 4 than to off-system sales. For the ten month period from January through October  
 5 2014, the Company's allocation methodology results in an average of \$31.56/MWh  
 6 in fuel and purchase power expense to native load customers and \$26.16/MWh to  
 7 off-system sales. In contrast, the Commission methodology results in an average of  
 8 \$26.06/MWh in fuel and purchase power expense to native load customers and  
 9 \$32.38/MWh to off-system sales. The EKPC/Duke methodology results in an  
 10 average of \$25.73/MWh in fuel and purchase power expense to native load  
 11 customers and \$32.25/MWh to off-system sales. Again, this shows that the results of  
 12 the Commission methodology and the EKPC/Duke methodology are very similar.

**ALLOCATION OF FUEL COSTS AND PURCHASE POWER BY  
METHOD (Jan-Oct 2014)**

	<u>OSS</u>	<u>NL</u>	<u>Total</u>
Company Methodology (\$)	\$130,555,109	\$177,939,038	\$308,494,146
Commission Reallocation (\$)	\$161,587,984	\$146,906,162	\$308,494,146
EKPC Restack (\$)	\$160,937,727	\$145,064,529	\$306,002,255
	<u>OSS</u>	<u>NL</u>	<u>Total</u>
Energy (MWh)	4,990,308	5,638,229	10,628,537
	<u>OSS</u>	<u>NL</u>	<u>Total</u>
Company Methodology (\$/MWh)	26.16	31.56	29.03
Commission Reallocation (\$/MWh)	32.38	26.06	29.03
EKPC Restack (\$/MWh)	32.25	25.73	28.79

13

14

1 **Q. Please describe how you quantified the allocations using the Commission**  
2 **methodology.**

3 A. I determined the Company's allocation of fuel and purchase power expense between  
4 native load customers and off-system sales using the data it provided in response to  
5 discovery.<sup>2</sup> The Company's allocation to native load customers included the no-load  
6 expenses for all six of its generating units, including the Mitchell units. I then  
7 removed the Mitchell no-load expenses from the fuel and purchase power expense  
8 the Company allocated to native load customers and added it to off-system sales. I  
9 obtained the Mitchell no-load expenses from the Company in response to discovery.<sup>3</sup>

10

11 **Q. Please describe how you quantified the allocations using the EKPC/Duke**  
12 **methodology.**

13 A. The EKPC/Duke methodology allocates the lowest fuel and purchase power  
14 expenses to native load and the highest to off-system sales each hour. This method  
15 economically "stacks" fuel and purchase power expense each hour and assigns the  
16 highest cost resources to off-system sales. This requires an after the fact  
17 reconstruction of fuel expense to serve native load by economically stacking all  
18 resources each hour from lowest to highest cost. The cost of each resource each hour  
19 is stated on an all-in basis; there is no separate identification, quantification, or  
20 allocation of no-load or other minimum segment expenses.

21 I obtained the necessary hourly data from Kentucky Power through  
22 discovery. The data that I used in this calculation included: 1) the actual hourly unit  
23 generation and fuel cost per MWh, 2) hourly purchase energy and purchase power

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<sup>2</sup> Company response to KIUC 1-12.

<sup>3</sup> Company response to KIUC 1-11.

1 cost per MWh, and 3) native load energy and off system sales energy. I developed  
2 the economic stacking by ranking the costs for each generating unit or purchase that  
3 served load in an hour from lowest to highest and allocated the lowest cost  
4 generating units and purchases first to native load. Once the native load  
5 requirements were met, I allocated the remainder of the fuel and purchase power  
6 expense to off-system sales.

7  
8 **Q. Should Kentucky Power’s “no load” fuel expenses be considered as “variable”**  
9 **rather than as “fixed”?**

10 A. Yes. All utilities in Kentucky consider fuel expense to be variable, even Kentucky  
11 Power, except for the allocation of no-load expenses between native load and off-  
12 system sales in the FAC. For example, in its pending base rate proceeding,  
13 Kentucky Power considered all of its fuel expenses as variable. It did not separate its  
14 fuel expenses into “fixed” and “variable” components.

15  
16 **Q. How does Kentucky Power characterize “no load” expenses for FAC purposes?**

17 A. In Case No. 2014-00225, Kentucky Power claimed that its “no load” expenses were  
18 “fixed” expenses.<sup>4</sup>

19  
20 **Q. Even if the no-load expenses are considered to be “fixed” and not “variable,”**  
21 **does that change your recommendation?**

22 A. No. Even if Kentucky Power’s “no load” expenses were characterized as “fixed,” it

---

<sup>4</sup> Kentucky Power Response to KIUC 1-3 in Case No. 2014-00225.



1 does not change the fact that the no-load expenses are fuel expenses incurred to serve  
2 both native load customers and off-system sales and should be allocated between  
3 both native load customers and off-system sales. The Company cannot make native  
4 load sales or off-system sales if it does not incur the no-load expenses.

5  
6 **Q. Is the Commission methodology for allocating no-load fuel expenses consistent**  
7 **with the Commission methodology for allocating “fixed” environmental**  
8 **surcharge costs between native load customers and off-system sales?**

9 A. Yes. The Commission requires all utilities, including Kentucky Power, to allocate  
10 environmental costs recovered through the environmental surcharge between native  
11 load customers and off-system sales, even though those costs could be considered  
12 “fixed” in the same manner that the Company considers the no-load expenses to be  
13 “fixed.”

14 Similar to its position on no-load fuel expenses, Kentucky Power initially  
15 opposed any allocation of “fixed” environmental costs included in the environmental  
16 surcharge to off-system sales. In its Order in Case No. 96-489, the Commission  
17 stated:

18 Kentucky Power’s generating facilities are currently used to make off-system  
19 sales and the cost of environmental improvements should be allocated to both  
20 retail and off-system sales. Kentucky Power has failed to demonstrate that the  
21 allocation of the surcharge to off-system sales would lower the margins on  
22 those sales to the point they would be uneconomical. To the extent that  
23 Kentucky Power is able to sell power off-system, proper cost allocation  
24 requires that the costs attributable to those sales, including environmental  
25 costs, be assigned to such sales, rather than being charged to retail sales.<sup>5</sup>

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<sup>5</sup> Order, Case No. 96-489 (May 27, 1997).

1 The Franklin Circuit Court affirmed the decision of the Commission with respect to  
2 the allocation of “fixed” environmental compliance costs to off-system sales, ruling:

3 Because Kentucky Power’s system is currently operated to supply wholesale  
4 sales for resale, a representative cost allocation must be made to these  
5 sales....Despite the huge blocks of power sold off-system, Kentucky Power  
6 maintains that Kentucky ratepayers should pay for 98.6% of all its new  
7 environmental costs. The Commission disagreed and ruled that costs should  
8 be allocated to the cost causer. The Commission held that there is some  
9 relationship between the energy consumed and the pollution caused by  
10 generating that energy. That decision is reasonable and should be affirmed.<sup>6</sup>  
11

12 In 2001, when Kentucky Power again tried to allocate the vast majority of its  
13 fixed environmental costs to native load customers, the Commission again rejected  
14 such an approach, stating:

15 We further agree with the arguments of KIUC, which notes that significant  
16 levels of Kentucky Power’s sales are made to off-system customers. Under  
17 these conditions, it is neither appropriate nor reasonable to allocate a greater  
18 share of Kentucky Power’s environmental costs to its jurisdictional  
19 ratepayers, and in effect subsidize off system sales customers.<sup>7</sup>  
20

21 \*\*\*

22 The Commission has consistently rejected the argument that since a utility’s  
23 generating facilities were installed to meet the needs of its jurisdictional  
24 customers, all environmental costs should be borne by those customers, even  
25 when the utility is also making off-system sales. Kentucky Power has offered  
26 nothing new here, but instead has simply repeated arguments which have  
27 already been rejected in this proceeding. Rather than not recovering the  
28 environmental costs assigned to off-system sales, regardless of whether these  
29 sales are to affiliates or non-affiliates, what will happen is that the margins  
30 made on the sale will be lower.<sup>8</sup>  
31

32 Accordingly, even if the Commission considers Kentucky Power’s “no load”  
33 fuel expenses to be “fixed,” those costs should be treated in the same manner as

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<sup>6</sup> *Commonwealth of Kentucky v. Kentucky Public Service Commission*, Franklin Circuit Court, Consolidated Case Nos. 97-CI-114, 97-CI-01138, and 97-CI-01319 (April 30, 1998) at 19.

<sup>7</sup> Order, Case No. 2000-107 (February 8, 2001).

<sup>8</sup> *Id.*

1 Kentucky Power's "fixed" environmental compliance costs, i.e. properly allocated  
2 between native load customers and off-system sales.

3  
4 **III. KENTUCKY POWER'S FUEL EXPENSE ALLOCATION METHODOLOGY**  
5 **DURING THE REVIEW PERIOD WAS IMPROPER**  
6

7 **Q. Please describe Kentucky Power's methodology for allocating fuel expenses**  
8 **during the review period.**

9 A. Each month, Kentucky Power performs an hour by hour after-the-fact reconstruction  
10 of its fuel expenses for FAC purposes that allocates the expenses between native load  
11 and off-system sales. This allocation does not change the actual dispatch of the  
12 Company's generating units or the sales to native load customers and off-system  
13 sales. Rather, it takes the actual fuel and purchase power expense and determines  
14 how much is allocated to native load and how much is allocated to off-system sales.

15 The complex after-the-fact reconstruction incorporates various  
16 methodologies that systematically allocate the highest costs to native load sales  
17 rather than to off-system sales. The result is that the FAC rate charged to native load  
18 customers is excessive and unreasonable, while the Company's off-system sales  
19 margins are improperly inflated. Every dollar in fuel expense that is shifted to native  
20 load customers represents an additional dollar in off-system sales margins, the  
21 entirety of which the Company retains during the overlap period pursuant to the  
22 Stipulation in the Mitchell acquisition case.

23 During the review period, Kentucky Power allocated its fuel and purchased  
24 power expense between native load and off-system sales in multiple steps. First,  
25 Kentucky Power calculated the theoretical "no load" fuel expense for its units and

1 assigned all of those costs to native load customers. During the January 2014 to  
2 October 2014 period, the no-load fuel expenses for the six generating units totaled  
3 \$73.208 million. The no-load expenses were 41% of the \$177.939 million total fuel  
4 and purchased power expense allocated to native load customers during the ten  
5 month period.

6 Next, Kentucky Power allocated 100% of its other minimum segment  
7 expenses (other than the “no-load” expenses) to native load customers unless the  
8 sum of the minimum segment capacity in the hour was greater than the native load.  
9 In those hours, the Company allocated a portion of the other minimum segment  
10 expenses to off-system sales. In other words, in the hours when it had so much  
11 excess capacity that the minimum operating levels of its units exceeded its native  
12 load, Kentucky Power did allocate a portion of its minimum segment expenses (other  
13 than the “no-load” expenses) to off-system sales.

14 Finally, Kentucky Power allocated the remaining fuel expenses in excess of  
15 the “no-load” and other minimum segment expenses by economically “stacking”  
16 those costs in dispatch order, assigning the next increments of available generation  
17 each hour first to native load and then the final increments to off-system sales. This  
18 last step resulted in the economic stacking of only a portion of the Company’s fuel  
19 expenses, but excluded the no-load expenses altogether from the economic stacking  
20 process.

21 Despite its initial claim in Case No. 2014-00225 that it did not change its  
22 allocation methodology after the AEP Interconnection Agreement was terminated,  
23 the Company actually did modify the allocation methodology in January 2014 to

1 include the second step. Although this modification to the allocation methodology  
2 failed to address the no-load expenses, it was introduced to correct the erroneous  
3 allocation of other minimum segment expenses, the effects of which were magnified  
4 when Mitchell was acquired in the same manner as the erroneous allocation of the  
5 no-load expenses.

6  
7 **Q. Why is Kentucky Power's fuel cost allocation methodology improper?**

8 A. It is inherently unreasonable and illogical to charge native load customers more for  
9 fuel than is allocated to off-system sales for FAC purposes. Instead, Kentucky  
10 Power's native load customers should be allocated the lowest fuel expenses and off-  
11 system sales should be allocated the highest fuel expenses. This is true because the  
12 Company's native load customers are allocated 100% of the allowed fixed  
13 investment and non-fuel operating costs of the six generating units, except for certain  
14 amounts allocated to off-system sales in the environmental surcharge. The Company  
15 methodology runs counter to cost causation principles, and results in native load  
16 customers paying unreasonably high FAC charges in order to subsidize the  
17 Company's off-system sales profits.

18  
19 **Q. Were the "no load" fuel expenses that the Company allocated to native load**  
20 **customers incurred only to serve native load customers?**

21 A. No. The no load fuel expenses were incurred in order for the Company to make  
22 massive off-system sales. It could only do so due to the unusually large reserve  
23 margin and the excess capacity resulting from the acquisition of the Mitchell units  
24 prior to the retirement of Big Sandy 2.

1 **Q. Do any other utilities in the Commonwealth use the Company’s methodology to**  
2 **allocate fuel expense between native load customers and off-system sales?**

3 A. No. No other utility in the Commonwealth uses the Kentucky Power allocation  
4 methodology, including EKPC and Duke, which also are PJM members. No other  
5 utility in Kentucky quantifies or uses the PJM theoretical “no load” fuel expenses to  
6 allocate fuel expense between native load customers and off-system sales. The  
7 theoretical “no load” fuel expenses are used by PJM for making commitment and  
8 economic dispatch decisions and are irrelevant to the correct allocation of fuel  
9 expenses between native load customers and off-system sales for FAC purposes. In  
10 contrast to Kentucky Power, EKPC and Duke utilize a correct economic dispatch  
11 accounting for FAC purposes. They calculate the “all-in” fuel expense for each  
12 generating unit in each hour and then allocate their lowest cost generation first to  
13 native load customers and then allocate the residual higher cost generation to off-  
14 system sales.

15

16 **Q. How did Kentucky Power’s average actual fuel cost compare to the fuel cost**  
17 **allocated to native load customers and to off-system sales for the January 2014**  
18 **through October 2014 portion of the review period in this proceeding?**

19 A. From January through October 2014, Kentucky Power allocated 21% more in fuel  
20 expense on a per MWh basis to native load customers than to off-system sales during  
21 that period. Kentucky Power’s actual fuel and purchase power expense for native  
22 load customers and off-system sales combined was \$29.03/MWh. However, the fuel  
23 and purchased power expense allocated to native load customers during that period  
24 was \$31.56/MWh, or 9% more than the average actual for all customers. In contrast,

the fuel and purchase power expense allocated to off-system sales during that period was \$26.16/MWh, or 10% less than the average actual for all sales. The following table portrays the Company's actual fuel and purchase power expense per MWh, the expense per MWh allocated to native load customers, and the expense per MWh allocated to off-system sales by generating unit from January through October 2014.

Kentucky Power Company Allocation of Unit Fuel Costs to Native Load and Off System Sales (\$/MWh)											10 Mo. Avg \$/MWh
Jan-14 \$/MWh	Feb-14 \$/MWh	Mar-14 \$/MWh	Apr-14 \$/MWh	May-14 \$/MWh	Jun-14 \$/MWh	Jul-14 \$/MWh	Aug-14 \$/MWh	Sep-14 \$/MWh	Oct-14 \$/MWh		
<b>Rockport 1</b>											
ROCKPORT #1 TOTAL	24.21	25.95	22.19	25.38	—	26.64	25.97	25.31	20.83	24.56	24.49
ROCKPORT #1 Allocated to Native Load	25.73	28.55	22.07	28.95	23.06	31.05	30.10	29.53	20.72	24.64	25.79
ROCKPORT #1 Allocated to OSS	22.13	23.59	22.41	22.88	23.03	23.21	22.16	22.55	20.97	22.91	22.49
<b>Rockport 2</b>											
ROCKPORT #2 TOTAL	23.94	26.66	22.23	26.13	26.39	25.94	24.84	25.74	19.85	24.43	24.50
ROCKPORT #2 Allocated to Native Load	25.22	28.93	22.35	30.68	26.85	29.22	27.61	30.25	19.14	24.47	25.76
ROCKPORT #2 Allocated to OSS	21.91	23.30	21.97	22.63	24.97	23.15	22.08	22.37	20.84	22.51	22.49
<b>Mitchell 1</b>											
KP Share of Mitchell Unit 1 TOTAL	31.91	37.66	30.64	24.12	25.81	27.13	26.02	26.32	28.13	33.55	27.67
KP Share of Mitchell Unit 1 Allocated to Native Load	33.82	38.55	35.35	29.44	29.75	36.46	32.30	32.74	32.98	39.70	33.06
KP Share of Mitchell Unit 1 Allocated to OSS	23.83	23.94	24.67	18.21	20.17	17.09	19.69	19.60	20.52	18.52	20.14
<b>Mitchell 2</b>											
KP Share of Mitchell Unit 2 TOTAL	29.17	29.46	25.34	28.45	24.32	24.94	25.09	26.07	26.01	25.61	26.47
KP Share of Mitchell Unit 2 Allocated to Native Load	30.69	30.17	26.14	36.93	24.66	29.22	29.48	33.00	29.94	26.01	29.31
KP Share of Mitchell Unit 2 Allocated to OSS	23.78	25.01	23.45	17.92	24.20	19.57	19.63	19.24	19.94	23.12	21.28
<b>Big Sandy 1 and 2</b>											
Bg Sandy TOTAL	31.18	29.54	31.38	30.22	32.61	30.32	29.75	28.60	26.81	—	30.13
Bg Sandy Allocated to Native Load	35.29	32.54	36.25	38.27	37.37	38.25	37.84	34.88	32.52	—	35.97
Bg Sandy Allocated to OSS	25.59	26.79	26.22	24.75	24.94	24.14	22.52	23.09	22.42	—	24.53

Q. Is the disparity in fuel and purchase power expense allocated to native load customers and off-system sales greater in the lower usage months, such as April?

A. Yes. This highlights the inherently unreasonable results of the Company's allocation methodology. Kentucky Power's allocation methodology results in higher FAC charges to native load customers during lower usage months because the same amount of "no load" and other minimum segment costs are being allocated to native load customers, but collected over a smaller number of kilowatt hour sales. Due to

1 the significant no-load costs being allocated entirely to native load customers, this  
2 results in a greater disparity between the costs allocated to native load customers and  
3 off-system sales.

4  
5 **IV. RESPONSE TO KENTUCKY POWER'S ARGUMENTS THAT COMMISSION**  
6 **METHODOLOGY SHOULD BE REVERSED**  
7

8 **Q. In this proceeding, what arguments does the Company make in opposition to**  
9 **the Commission methodology?**

10 A. The Company makes four arguments in this proceeding. First, it argues that the  
11 allocation of the entirety of the no-load costs to native load customers “is appropriate  
12 because the Company-owned units are first and foremost available to serve native  
13 load.”<sup>9</sup> Second, the expenses were not imprudently incurred.<sup>10</sup> Third, there were  
14 some hours during the review period where all of the generation of the Mitchell units  
15 was used to serve native load customers.<sup>11</sup> Fourth, the Mitchell units provided a “net  
16 FAC benefit to customers of approximately \$6.9 million” during calendar year  
17 2014.<sup>12</sup>

18  
19 **Q. Please respond to the first argument that the Company-owned units are first**  
20 **and foremost available to serve native load.**

21 A. Although that is true, it is an argument in favor of the Commission allocation  
22 methodology and against the Company methodology. The allowable plant-related  
23 and non-fuel operating expenses for all of the Company-owned and Rockport units

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<sup>9</sup> Kelly Pearce Direct Testimony at 6.

<sup>10</sup> *Id.*

<sup>11</sup> *Id.*, 7.

<sup>12</sup> *Id.*, 8-10.



1 are recovered from native load customers, except for a portion of the environmental  
2 costs, which are allocated between native load customers and off-system sales. That  
3 means that native load customers are entitled to the lowest fuel expense.

4  
5 **Q. Please respond to the second argument that the fuel expenses were not**  
6 **imprudently incurred.**

7 A. This is an allocation issue plain and simple. The imprudence argument raised by the  
8 Company is a strawman. No party has made a claim that the fuel and purchase  
9 power expenses were imprudently incurred in either the six month review or in this  
10 two year review.

11  
12 **Q. Please respond to the argument that there were some hours during the review**  
13 **period where all of the generation of the Mitchell units was used to serve native**  
14 **load customers.**

15 A. Although that is true, it is irrelevant because it masks the fact that in most of those  
16 same hours other units were used to serve off-system sales, but none of their no-load  
17 expenses were allocated to off-system sales. This is proven by the fact that in 98%  
18 of the hours from January through October 2014, the Company made off-system  
19 sales, yet it allocated the entirety of the no-load expenses for all of its units to native  
20 load customers and none to off-system sales. Even worse, in 38% of the hours from  
21 January through October 2014, the native load was less than the sum of the unit  
22 minimums and the Company sold this generation and more off-system. Yet, the  
23 Company methodology allocated the entirety of the no-load expenses to native load  
24 customers and none to off-system sales. The Company's allocation methodology is  
25 unreasonable during periods of excess capacity.

1 **Q. Please respond to the argument that the Mitchell units provided a “net FAC**  
2 **benefit to customers of approximately \$6.9 million” during calendar year 2014.**

3 A. This claim is misleading at best. First, the issue in this proceeding is the correct  
4 allocation of no-load fuel expenses between native load customers and off-system  
5 sales, not whether the Mitchell units provided fuel savings or how much those  
6 savings were compared to the fuel expense for the Company’s other generating units  
7 or purchase power expense. Native load customers presently pay \$44 million per  
8 year for a portion of the plant and non-fuel operating expenses of the Mitchell units  
9 pursuant to the Commission’s Order in Case No. 2012-00578 even though the  
10 capacity of those units is not needed during the overlap period. Thus, native load  
11 customers are entitled to the fuel savings, even the meager \$6.9 million in such  
12 savings claimed by the Company, in exchange for paying \$44 million per year for a  
13 portion of the plant and non-fuel operating expenses 17 months before it is needed.

14 Second, the Company’s calculation extends two months beyond the ten  
15 months during the review period that the Mitchell units were available. Using the  
16 Company’s methodology for the ten months from January 2014 through October  
17 2014, the benefit was only \$3.2 million, or less than one-half of the benefit claimed  
18 for the entire calendar year.

19  
20 **Q. Do you agree with the Company that the failure to disclose Mitchell no-load fuel**  
21 **expense and the unusually large reserve margin during the overlap period does**  
22 **not justify a disallowance?**

23 A. I am not an attorney and do not offer a legal opinion; however, the overarching issue  
24 is the reasonable allocation of the no-load expenses between native load customers

1 and off-system sales. It is incontrovertible that the Company did not disclose the no-  
2 load fuel expense during Case No. 2012-00578. It is incontrovertible that during the  
3 overlap period the Company's reserve margin is unusually large and that operating  
4 conditions are not normal. In fact, there is substantial testimony by the Company's  
5 witnesses in the pending base rate proceeding, Case No. 2014-00396, that the  
6 circumstances and costs during the overlap period are unusual and not normal.<sup>13</sup> The  
7 Company removed the unusual revenues and costs through a series of proforma  
8 adjustments to the base revenue requirement.

9  
10 **Q. Is it appropriate to characterize the disallowance of a portion of the Company's**  
11 **no-load fuel expenses as a "penalty"?**

12 A. No. Again, the overarching issue is the reasonable allocation of no-load fuel  
13 expenses between native load customers and off-system sales. The Company  
14 methodology is unreasonable and the Commission was correct to replace it with a  
15 reasonable methodology. The Commission properly excluded no-load expenses that  
16 should not have been included in the FAC in the first place. The exclusion was not a  
17 "penalty" for bad behavior or imprudence; rather, it was the remedy necessary to  
18 reflect the reasonable allocation.

19 **Q. Was the exclusion of the Mitchell no-load fuel expenses a "taking" that**  
20 **prevented Kentucky Power from recovering Mitchell costs even when those**  
21 **costs were incurred to serve native load customers?**

---

<sup>13</sup> Among other adjustments, the Company removed the Big Sandy 1 coal-related costs and the Big Sandy 2 costs from the base revenue requirement and included the costs in the Big Sandy Retirement Rider. The Company also proposed a proforma adjustment to reduce off-system sales margins to "calculate a more appropriate OSS margin amount for setting base rates. This is necessary because the Company's historic test year OSS margins of \$76.9 million are in no way representative of the level of margins the Company will experience when its new base rates resulting from this case go into effect." [Vaughan Direct Testimony at 27].

1 A. No. There was no “taking”; there was a reallocation of unreasonable expenses that  
2 the Company was not entitled to recover through the FAC in the first place. As I  
3 previously explained, the no-load expenses were incurred to serve both native load  
4 customers and off-system sales, not only native load customers. All of the  
5 Company’s generating units were used to supply both native load customers and off-  
6 system sales.

7

8 **Q. Does it matter that the Commission first determined the reasonable allocation**  
9 **in a six month review proceeding rather than in the two year review**  
10 **proceeding?**

11 A. No. As the Commission explained in its Order in the six month review proceeding,  
12 the acquisition of the Mitchell units prior to the retirement of Big Sandy 2 resulted in  
13 an overlap period where the reserve margin is unusually large and operating  
14 conditions are not normal. This overlap period will continue until May 31, 2015  
15 when Big Sandy 2 is retired.

16 The Commission determined that the Company methodology and the results  
17 of that methodology were unreasonable at the first opportunity and in the first review  
18 proceeding after the interests in the Mitchell units were acquired. Those  
19 determinations necessarily will extend through the overlap period. Nevertheless, the  
20 Commission ordered refunds only for the four months during the six month period  
21 since January 1, 2014. Meanwhile, the Company included the excessive costs for at  
22 least another eight months before the effective date of the Commission’s Order in the  
23 six month review proceeding. Perhaps rather obviously, it would be better for both  
24 the Company and the native load customers if the Company did not continue to

1 collect excessive expenses through the FAC only to later refund these unreasonable  
2 amounts.

3

4 **Q. Is it correct that the Order in Case No. 2014-00225 abrogated the Order in the**  
5 **Mitchell acquisition case allegedly because Kentucky Power complied with the**  
6 **requirement that says customers shall be entitled to the least-cost energy**  
7 **produced by Kentucky Power's generation, consistent with economic dispatch**  
8 **principles?**

9 A. No. To the contrary, it is the Company methodology that abrogated the Order in the  
10 Mitchell acquisition case by denying native load customers the least-cost energy. In  
11 Case No. 2012-00578, the Company never disclosed that it would incur no-load fuel  
12 expenses, that it would include 100% of those expenses in the FAC, or that it would  
13 exclude the no-load expenses altogether from the economic dispatch in the after-the-  
14 fact reconstruction used to allocate fuel expenses between native load customers and  
15 off-system sales. At the time the Mitchell Stipulation was approved, none of the  
16 intervenors and probably no one at the Commission had ever even heard of the  
17 concept of no-load fuel costs. Thus, the Commission could not knowingly have  
18 authorized the exclusion of the no-load fuel expenses from the stated requirement  
19 that customers be provided the least cost generation consistent with economic  
20 dispatch principles in Case No. 2012-00578. The Company's claim that the  
21 Commission intended that the no-load expenses be excluded from this requirement is  
22 unsupported and completely contrary to the evidence cited by the Commission in the  
23 Order itself.

24

1 **Q. Is the Kentucky Power allocation methodology justified by some alleged**  
2 **consistency with the allocation methodology employed by KU and LG&E?**

3 A. No. First, neither KU nor LG&E separately identify or quantify their no-load  
4 expenses in their allocation methodology. Thus, any attempt to analogize the  
5 Company methodology to the KU/LG&E methodology is inherently flawed.  
6 Second, the Company's circumstances are much different than those for  
7 KU/LG&E. The allocation of costs by KU and LG&E is governed by an  
8 agreement that was approved by the Commission in the merger proceeding, Case No.  
9 97-300. In addition, KU and LG&E do not have "unusually large" reserve margins  
10 caused by excess capacity and their operating conditions are normal.

11

12 **Q. Is the finding in the Order in Case No. 2014-00225 that Kentucky Power failed**  
13 **to disclose the economic impacts of Mitchell supported by substantial evidence?**

14 A. Yes. In the Mitchell acquisition case, the Company failed to disclose that there were  
15 Mitchell no-load expenses, that they were more than double than the estimated  
16 annual fuel savings, that the Company would include the expenses in the FAC, and  
17 that they would be allocated entirely to native load customers. The Company failed  
18 to provide any evidence in Case No. 2014-00225 that it had disclosed these facts in  
19 Case No. 2012-00578, despite numerous opportunities for it to do so.

1           **V.     THE COMMISSION SHOULD REQUIRE KENTUCKY POWER TO**  
2           **REFUND AT LEAST \$31.033 MILLION IN IMPROPERLY COLLECTED**  
3           **FUEL EXPENSES TO NATIVE LOAD CUSTOMERS PLUS INTEREST OF**  
4           **\$2.872 MILLION**  
5

6   **Q.     What actions do you recommend that the Commission take in this case?**

7   A.     I recommend that the Commission order Kentucky Power to refund \$31.033 million  
8           in the excessive fuel and purchase power expenses that were improperly allocated to  
9           native load customers and recovered through the FAC from January 2014 through  
10          October 2014 using the Commission methodology.

11           I also recommend that the Commission order Kentucky Power to refund an  
12          additional amount for interest using its weighted average cost of capital through June  
13          30, 2015, the approximate date of an Order in this proceeding. This will increase the  
14          refund by \$2.872 million based on the Commission methodology.

15  
16   **Q.     How should the refund be implemented?**

17   A.     The Commission determined in Case No. 2014-00225 that the disallowed fuel  
18          expenses should be refunded as credits to the FAC over the same number of months  
19          that the overcharges occurred. For the months January 2014 through April 2014, the  
20          Commission directed that the refunds occur over a four month period. Similarly, for  
21          the additional six months from May 2014 through October 2014, I recommend that  
22          the refunds occur over a six month period.

23  
24   **Q.     Does this complete your testimony?**

25   A.     Yes.

**AFFIDAVIT**

STATE OF GEORGIA        )

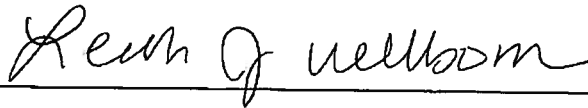
COUNTY OF FULTON        )

LANE KOLLEN, being duly sworn, deposes and states: that the attached are his sworn Testimony and Exhibits 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  
8th day of April 2015.

Notary Public

  
\_\_\_\_\_







**EXHIBIT \_\_\_\_ (LK-1)**

**RESUME OF LANE KOLLEN, VICE PRESIDENT**

---

**EDUCATION**

**University of Toledo, BBA**  
Accounting

**University of Toledo, MBA**

**Luther Rice University, MA**

**PROFESSIONAL CERTIFICATIONS**

**Certified Public Accountant (CPA)**

**Certified Management Accountant (CMA)**

**PROFESSIONAL AFFILIATIONS**

**American Institute of Certified Public Accountants**

**Georgia Society of Certified Public Accountants**

**Institute of Management Accountants**

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

## RESUME OF LANE KOLLEN, VICE PRESIDENT

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### 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**

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

**Regulatory Commissions and  
Government Agencies**

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

**RESUME OF LANE KOLLEN, VICE PRESIDENT**

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**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 March 2015**

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

**Expert Testimony Appearances  
of  
Lane Kollen  
as of March 2015**

<b>Date</b>	<b>Case</b>	<b>Jurisdic.</b>	<b>Party</b>	<b>Utility</b>	<b>Subject</b>
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.



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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 <sup>th</sup> 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.

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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.

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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.
4/94	U-20647 (Supplemental Surrebuttal)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	Audit and investigation into fuel clause costs.
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.

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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.
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.

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

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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.
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.

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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.
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.

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



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12/00	U-21453, U-20925, U-22092 (Subdocket C) Surrebuttal	LA	Louisiana Public Service Commission Staff	SWEPCO	Stranded costs, regulatory assets.
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.

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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.
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.

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<b>Date</b>	<b>Case</b>	<b>Jurisdiction</b>	<b>Party</b>	<b>Utility</b>	<b>Subject</b>
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.
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.

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<b>Date</b>	<b>Case</b>	<b>Jurisdct.</b>	<b>Party</b>	<b>Utility</b>	<b>Subject</b>
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.
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.

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08/05	31056	TX	Alliance for Valley Healthcare	AEP Texas Central Co.	Stranded cost true-up including regulatory assets and liabilities, ITC, EDIT, capacity auction, proceeds, excess mitigation credits, retrospective and prospective ADIT.
09/05	20298-U	GA	Georgia Public Service Commission Adversary Staff	Atmos Energy Corp.	Revenue requirements, roll-in of surcharges, cost recovery through surcharge, reporting requirements.
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.

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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.
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.

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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.
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.

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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.
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 ADFFIT, cash working capital, recovery of prior year restructuring costs, levelized recovery of storm damage costs, prospective storm damage accrual, consolidated tax savings adjustment.
12/08	27800	GA	Georgia Public Service Commission	Georgia Power Company	AFUDC versus CWIP in rate base, mirror CWIP, certification cost, use of short term debt and trust preferred financing, CWIP recovery, regulatory incentive.
01/09	ER08-1056	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Entergy System Agreement bandwidth remedy calculations, including depreciation expense, ADIT, capital structure.
01/09	ER08-1056 Supplemental Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Blytheville leased turbines; accumulated depreciation.



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02/09	EL08-51 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Spindletop gas storage facilities regulatory asset and bandwidth remedy.
02/09	2008-00409 Direct	KY	Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative, Inc.	Revenue requirements.
03/09	ER08-1056 Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Entergy System Agreement bandwidth remedy calculations, including depreciation expense, ADIT, capital structure.
03/09	U-21453, U-20925 U-22092 (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.

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10/09	09A-415E Answer	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.
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.

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04/10	2009-00458, 2009-00459	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Company, Louisville Gas and Electric Company	Revenue requirement issues.
08/10	31647	GA	Georgia Public Service Commission Staff	Atlanta Gas Light Company	Revenue requirement and synergy savings issues.
08/10	31647 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: S02 allowance expense, variable O&M expense, off-system sales margin sharing.
11/10	U-23327 Rebuttal	LA	Louisiana Public Service Commission	SWEPCO	Fuel audit: S02 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.

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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.
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	SWEPCO	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	SWEPCO	Depreciation rates and service lives; AFUDC adjustments.
08/11	05-UR-105	WI	Wisconsin Industrial Energy Group	WE Energies, Inc.	Suspended amortization expenses; revenue requirements.
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.

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10/11	11-4571-EL-UNC 11-4572-EL-UNC	OH	Ohio Energy Group	Columbus Southern Power Company, Ohio Power Company	Significantly excessive earnings.
10/11	4220-UR-117 Direct	WI	Wisconsin Industrial Energy Group	Northern States Power-Wisconsin	Nuclear O&M, depreciation.
11/11	4220-UR-117 Surrebutal	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	11AL-947E Answer	CO	Climax Molybdenum Company and CF&I Steel, L.P. d/b/a Evraz Rocky Mountain Steel	Public Service Company of Colorado	Revenue requirements, including historic test year, future test year, CACJA CWIP, contra-AFUDC.
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.

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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.
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.

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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.
04/14	ER13-432 Direct	FERC	Louisiana Public Service Commission	Entergy Gulf States Louisiana, LLC and Entergy Louisiana, LLC	UP Settlement benefits and damages.
05/14	PUE-2013-00132	VA	HP Hood LLC	Shenandoah Valley Electric Cooperative	Market based rate; load control tariffs.
07/14	PUE-2014-00033	VA	Virginia Committee for Fair Utility Rates	Virginia Electric and Power Company	Fuel and purchased power hedge accounting, change in FAC Definitional Framework.
08/14	ER13-432 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Gulf States Louisiana, LLC and Entergy Louisiana, LLC	UP Settlement benefits and damages.
08/14	2014-00134	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Requirements power sales agreements with Nebraska entities.
09/14	E-015/CN-12-1163 Direct	MN	Large Power Intervenors	Minnesota Power	Great Northern Transmission Line; cost cap; AFUDC v. current recovery; rider v. base recovery; class cost allocation.
10/14	2014-00225	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Allocation of fuel costs to off-system sales.
10/14	ER13-1508	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Entergy service agreements and tariffs for affiliate power purchases and sales; return on equity.
10/14	14-0702-E-42T 14-0701-E-D	WV	West Virginia Energy Users Group	First Energy-Monongahela Power, Potomac Edison	Consolidated tax savings; payroll; pension, OPEB, amortization; depreciation; environmental surcharge.
11/14	E-015/CN-12-1163 Surrebuttal	MN	Large Power Intervenors	Minnesota Power	Great Northern Transmission Line; cost cap; AFUDC v. current recovery; rider v. base recovery; class allocation.
11/14	05-376-EL-UNC	OH	Ohio Energy Group	Ohio Power Company	Refund of IGCC CWIP financing cost recoveries.
11/14	14AL-0660E	CO	Climax, CF&I Steel	Public Service Company of Colorado	Historic test year v. future test year; AFUDC v. current return; CACJA rider, transmission rider; equivalent availability rider; ADIT; depreciation; royalty income; amortization.
12/14	EL14-026	SD	Black Hills Industrial Intervenors	Black Hills Power Company	Revenue requirement issues, including depreciation expense and affiliate charges.
01/15	9400-YO-100 Direct	WI	Wisconsin Industrial Energy Group	Wisconsin Energy Corporation	WEC acquisition of Integrys Energy Group, Inc.
01/15	14F-0336EG 14F-0404EG	CO	Development Recover Company LLC	Public Service Company of Colorado	Line extension policies and refunds.

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01/15	14-0702-E-42T 14-0701-E-D	WV	West Virginia Energy Users Group	AEP-Appalachian Power Company	Income taxes, payroll, pension, OPEB, deferred costs and write offs, depreciation rates, environmental projects surcharge.
02/15	9400-YO-100 Rebuttal	WI	Wisconsin Industrial Energy Group	Wisconsin Energy Corporation	WEC acquisition of Integrys Energy Group, Inc.