

**UNITED STATES OF AMERICA  
BEFORE THE  
FEDERAL ENERGY REGULATORY COMMISSION**

**Louisiana Public Service Commission Docket No. EL10-65-005**

**v.**

**Entergy Corporation  
Entergy Services, Inc.  
Entergy Louisiana, LLC  
Entergy Arkansas, Inc.  
Entergy Mississippi, Inc.  
Entergy New Orleans, Inc.  
Entergy Gulf States of Louisiana  
Entergy Texas, Inc.**

**Entergy Services, Inc.**

**ER14-2085-001  
ER11-3658-001  
ER12-1920-001  
ER13-1595-001  
(Consolidated)**

**SUMMARY OF THE  
DIRECT TESTIMONY OF LANE KOLLEN**

Mr. Kollen addresses Entergy's failure to properly include the Waterford 3 Sale/Leaseback accumulated deferred income taxes ("ADIT") as a cost in the Bandwidth Formula set forth in the Entergy System Agreement MSS-3 tariff.

Mr. Kollen testifies that Entergy's failure to include the Waterford 3 Sale/Leaseback ADIT in the calculation of ELL's actual production costs is contrary to the requirements of the Bandwidth Formula. This error understated Entergy Louisiana, LLC's ("ELL") actual production costs and the receipts that it should have

received in some years from Entergy Arkansas, Inc. (“EAI”), a lower cost Operating Company.

The Waterford 3 Sale/Leaseback ADIT originated when ELL sold a portion of its ownership interest to a third party, recognized a tax gain, and paid taxes to the federal and state governments on the gain. Since then, temporary tax/book timing differences in the recording of book expenses and taking of tax deductions have affected the ADIT balance in the relevant subaccount. The Sale/Leaseback was accounted for by ELL as a Capital Lease in its FERC accounting, but as a financing for accounting purposes in accordance with Generally Accepted Accounting Principles ("GAAP") and SEC reporting requirements.

This ADIT is properly included in ELL’s actual production costs for “FERC cost of service purposes,” one of the requirements for including ADIT amounts specifically set forth in the MSS-3 tariff. The ADIT relates to an asset in the ELL rate base and to the costs amortized in the cost of service reflected in the Bandwidth Formula. ESI excluded this cost from the calculation of ELL’s actual production costs, even though it included the net book value of the leased asset, the related amortization expense, all other operating expenses, and the ADIT and all other costs associated with capital additions (additional investment) related to the leased asset. The fact that all of these other Waterford 3 Sale/Leaseback costs are included in the Bandwidth Formula decisively refutes any claim by Entergy that the ADIT was not properly includable for FERC cost of service purposes. In Docket No. ER08-1056, the presiding judge ruled that the Sale/Leaseback ADIT is properly includable for

FERC cost of service purposes, although that ruling was overturned on a procedural ground applicable only to that case.

Mr. Kollen recommends that the Commission include the Waterford 3 Sale/Leaseback ADIT in the ADIT term used to calculate ELL's actual production costs. The correction of this error is necessary to bring Entergy's annual bandwidth filings into compliance with the terms of the Bandwidth Formula. It does not require a modification of the tariff.

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**(Consolidated)**

**DIRECT TESTIMONY**  
**AND EXHIBITS**  
**OF**  
**LANE KOLLEN**

**ON BEHALF OF THE**  
**LOUISIANA PUBLIC SERVICE COMMISSION**

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

**May 1, 2015**

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<b>Entergy Services</b>	<b>Docket Nos. ER14-2085-001 ER11-3658-001 ER12-1920-001 ER13-1595-001 (Consolidated)</b>
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## GLOSSARY OF ACRONYMS

<b>ADIT:</b>	<b>Accumulated Deferred Income Taxes</b>
<b>EAI:</b>	<b>Entergy Arkansas, Inc.</b>
<b>ELL:</b>	<b>Entergy Louisiana, LLC</b>
<b>ESI:</b>	<b>Entergy Services, Inc.</b>
<b>Exhibits ETR-26 and ETR-28:</b>	<b>Two exhibits filed by Entergy in Docket No. EL01-88, which contained a methodology that became the basis for the Bandwidth Formula</b>
<b>FERC:</b>	<b>Federal Energy Regulatory Commission</b>
<b>LPSC:</b>	<b>Louisiana Public Service Commission</b>

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(Consolidated)**

**DIRECT TESTIMONY OF LANE KOLLEN**

**I. QUALIFICATIONS AND SUMMARY**

1

2 **Qualifications**

3

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

5 A. My name is Lane Kollen. My business address is J. Kennedy and

6 Associates, Inc. ("Kennedy and Associates"), 570 Colonial Park Drive,

1 Suite 305, Roswell, Georgia 30075.

2

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

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

6

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

8 A. I earned a Bachelor of Business Administration in Accounting degree and a  
9 Master of Business Administration degree, both from the University of  
10 Toledo. I also earned a Master of Arts degree in theology from Luther Rice  
11 University. I am a Certified Public Accountant, with a practice license, a  
12 Certified Management Accountant, and a Chartered Global Management  
13 Accountant. I am also a member of numerous professional organizations.  
14 My qualifications and regulatory appearances are further detailed in Exhibit  
15 LC-6.

16

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

18 A. I am providing testimony on behalf of the Louisiana Public Service  
19 Commission (“LPSC”).

20

21 **Q. Have you previously testified in Entergy System Agreement bandwidth**



1 **remedy proceedings?**

2 A. Yes. I have testified in nearly all of the Entergy bandwidth remedy  
3 proceedings.<sup>1</sup> I testified in Docket No. EL01-88, the proceeding in which  
4 the Commission issued Opinions 480 and 480-A adopting the bandwidth  
5 formula to implement rough production equalization among the Operating  
6 Companies. I also testified in the four prior annual bandwidth proceedings:  
7 Docket Nos. ER07-956, ER08-1056, ER09-1224, and ER10-1350, which  
8 were based on the test years of 2006, 2007, 2008, and 2009, respectively.  
9 In addition, I testified or submitted affidavits in the various proceedings to  
10 modify the bandwidth cost inputs or formulas filed pursuant to Section 205  
11 or 206 of the Federal Power Act (“FPA”): Docket Nos. ER07-682, ER07-  
12 684, EL08-51, EL09-50, EL10-55, ER10-2001, ER11-2161, ER12-1384,  
13 and ER13-432.

14

15 **Purpose of Testimony**

16

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

---

<sup>1</sup> Entergy Services, Inc. (“ESI” or “Entergy”) is an affiliated centralized service company that acts on behalf of the Entergy operating companies to file and participate in the Entergy System Agreement (“ESA”) annual bandwidth proceedings, to make Section 205 filings to modify the inputs to or the bandwidth formula itself, and to respond to Section 206 filings by other parties to modify the inputs to or the bandwidth formula itself. The Entergy Operating Companies are: Entergy Arkansas, Inc. (“EAI”), Entergy Gulf States Louisiana, LLC (“EGSL”), Entergy Louisiana, LLC (“ELL”), Entergy Mississippi, Inc. (“EMI”), Entergy New Orleans, Inc. (“ENOI”), and Entergy Texas, Inc. (“ETI”). EAI terminated its participation in the ESA on December 19, 2013. EMI will terminate its participation in the ESA on November 7, 2015.

1 A. The purpose of my testimony is to address ESI's failure to properly include  
2 the Waterford 3 Sale/Leaseback accumulated deferred income taxes  
3 ("ADIT") as a cost in the bandwidth formula set forth in the Entergy  
4 System Agreement MSS-3 tariff.

5

6 **Summary of Conclusions and Recommendations**

7

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

9 A. ESI failed to include the Waterford 3 Sale/Leaseback ADIT in the  
10 calculation of ELL's actual production costs, contrary to the requirements  
11 of the Bandwidth Formula. This error understated ELL's actual production  
12 costs and the receipts that it should have received in some years from EAI,  
13 a lower cost Operating Company. The Waterford 3 Sale/Leaseback ADIT  
14 originated when ELL sold a portion of its ownership interest in the  
15 Waterford 3 nuclear plant to a third party, recognized a tax gain, and paid  
16 taxes to the federal and state governments on the gain. Since then,  
17 temporary tax/book timing differences in the recording of book expenses  
18 and taking of tax deductions have affected the ADIT balance in the relevant  
19 subaccount. The Sale/Leaseback was accounted for by ELL as a Capital  
20 Lease in its FERC accounting, but as a financing for accounting purposes in  
21 accordance with Generally Accepted Accounting Principles ("GAAP") and  
22 SEC reporting requirements.

1           This ADIT is properly included in ELL's actual production costs for  
2           "FERC cost of service purposes," one of the requirements for including  
3           ADIT amounts specifically set forth in the MSS-3 tariff. ESI excluded this  
4           cost from the calculation of ELL's actual production costs, even though it  
5           included the other costs of the leased asset in ELL's actual production  
6           costs, including the net book value of the leased asset, the related  
7           amortization expense, all other operating expenses, and the ADIT and all  
8           other costs associated with capital additions (additional investment) related  
9           to the leased asset. The ADIT relates to an asset in the ELL rate base and  
10          to the costs amortized in the cost of service reflected in the Bandwidth  
11          Formula. The fact that all of these other Waterford 3 Sale/Leaseback costs  
12          are included in the Bandwidth Formula decisively refutes any claim by  
13          Entergy that the ADIT was not properly includable for FERC cost of  
14          service purposes. In Docket No. ER08-1056, the presiding judge ruled that  
15          the Sale/Leaseback ADIT is properly includable for FERC cost of service  
16          purposes, although that ruling was overturned on a procedural ground  
17          applicable only to that case.

18                 I recommend that the Commission include the Waterford 3  
19          Sale/Leaseback ADIT in the ADIT term used to calculate ELL's actual  
20          production costs. The correction of this error is necessary to bring

1 Entergy's annual bandwidth filings into compliance with the terms of the  
2 Bandwidth Formula; it does not require a modification of the tariff.

3

4 **II. DESCRIPTION OF BANDWIDTH CALCULATIONS IN MSS-3**  
5 **TARIFF AND PROVISIONS RELATED TO ADIT**

6

7 **Q. Please generally describe the bandwidth calculations in the MSS-3**  
8 **tariff.**

9 A. The bandwidth portion of the MSS-3 tariff consists of a set of formulas  
10 used to determine the actual production costs ("cost of service") for each  
11 Operating Company participating in the Entergy System Agreement. The  
12 actual production costs are compared to an allocation of the Entergy  
13 System production costs to determine the disparities and the remedy  
14 payments necessary to ensure rough equalization of production costs  
15 among the Operating Companies. Each formula includes various terms that  
16 must be populated with cost data for the test year. The prescribed source  
17 for most of the cost data is the accounting data reported in each Operating  
18 Company's annual FERC Form 1, except where the tariff requires the use  
19 of other data. The tariff specifies many of the cost inputs as the amounts  
20 recorded in specific FERC accounts for book accounting purposes. Thus,  
21 for example, the formula includes plant accounts (such as FERC plant  
22 accounts 310-317, 320-325, and 330-346), which contain the amounts that

1 the Operating Companies have invested in production plant. The tariff also  
2 specifies other amounts to either include or exclude, such as those found in  
3 Note 1 in Section 30.12 of the tariff.

4 The first step in the Bandwidth Formula process is a determination  
5 of the variable and the fixed production costs. The variable production cost  
6 formula calculates the return “of” and “on” the investments in all nuclear  
7 generating plant facilities, operation and maintenance (“O&M”) costs  
8 associated with the nuclear facilities, all fuel used in the production of  
9 electricity, and the cost of purchased power, less credits associated with  
10 non-requirements wholesale sales. The fixed production cost formula  
11 calculates the return “of” and “on” the investments in fossil and other  
12 generating facilities, O&M costs associated with these facilities, and other  
13 production costs, such as an allocation of administrative and general  
14 expense, the return “of” and “on” investments in general and intangible  
15 plant, and other taxes expense allocated to the production function.

16 Once the actual production costs of each Operating Company are  
17 calculated, these costs are compared to the Company's allocated  
18 responsibility for the System's production costs, which are allocated to each  
19 Company using the formula set forth in the MSS-3 tariff. Each Company's  
20 actual production costs are more or less than its allocated share of the  
21 System's production costs. If any Company is more than 11% above or

1 below the System average, the formula requires payments from low-cost to  
2 high-cost Companies to reduce the differences. The differences are reduced  
3 in multiple steps until no Company is more or less than 11% over or under  
4 the System average. These reductions in the differences result in payments  
5 by the lower cost companies to the higher cost companies so that all  
6 companies' production costs are "roughly equalized" within a bandwidth of  
7 plus or minus 11%.

8

9 **Q. What are accumulated deferred income taxes and how are they**  
10 **included in the “cost of service.”**

11 A. The term ADIT is an acronym for *accumulated deferred income taxes*.  
12 ADIT represents the tax effects of temporary timing differences between  
13 the recognition of expenses or revenues on the accounting books of a  
14 Company and their recognition on its tax returns.

15 If a Company has liability ADIT resulting from a temporary deferral  
16 of the obligation to pay taxes, this liability ADIT is considered “cost-free”  
17 capital because it was not supplied by investors, and typically it is  
18 subtracted from other rate base investment used to calculate the cost of  
19 service (also known as the “revenue requirement”) for ratemaking  
20 purposes. The amounts in accounts 281 and 282 are liability ADIT  
21 amounts.

1           Conversely, if a Company has asset ADIT resulting from an  
2 acceleration of the obligation to pay taxes compared to the book  
3 recognition of the associated revenues or expenses, this asset ADIT  
4 constitutes capital supplied by investors, and typically it is added to the rate  
5 base for ratemaking purposes. The amounts in account 190 are asset ADIT  
6 amounts.

7

8 **Q. Please specifically describe how ADIT is reflected in the Bandwidth**  
9 **Formula in the MSS-3 tariff.**

10 A. All ADIT amounts recorded by ELL and each of the other Operating  
11 Companies in Accounts 190, 281 and 282 are included in the computation  
12 of the rate base component of actual production costs, *unless* the ADIT is  
13 “not generally and properly includable for FERC cost of service purposes.”  
14 ADIT resulting from temporary differences caused by retail ratemaking  
15 decisions are excluded because the effects of retail ratemaking deferrals and  
16 the related ADIT effects are “not generally and properly includable for  
17 FERC cost of service purposes.” Accordingly, the bandwidth formula does  
18 not include ADIT recorded in account 283, which is the account typically  
19 used by the Operating Companies to record the ADIT resulting from  
20 temporary differences caused by retail ratemaking decisions.

21           With respect to ADIT, Section 30.12 of the MSS-3 tariff states:

1  
2 ADIT = Net Accumulated Deferred Income Taxes (ADIT)  
3 recorded in FERC Accounts 190, 281 and 282 (as reduced  
4 by amounts not generally and properly includable for  
5 FERC cost of service purposes, including but not limited  
6 to, SFAS 109 ADIT amounts and ADIT amounts arising  
7 from retail ratemaking decisions) plus Accumulated  
8 Deferred Income Tax Credit-3% portion only recorded in  
9 FERC Account 255.  
10

11 [LC-3 at 53].

12 **III. DESCRIPTION OF WATERFORD 3 SALE/LEASEBACK**  
13 **TRANSACTION AND ADIT DISPUTE**  
14

15 **Description of Waterford 3 Sale/Leaseback Transaction**  
16

17 **Q. Please describe the Waterford 3 Sale/Leaseback transaction.**

18 A. Entergy described the Waterford 3 Sale/Leaseback in its 2009 SEC 10-K as  
19 follows:

20  
21 **In 1989, in three separate but substantially identical**  
22 **transactions, Entergy Louisiana sold and leased back undivided**  
23 **interests in Waterford 3 for the aggregate sum of \$353.6**  
24 **million. The interests represent approximately 9.3% of**  
25 **Waterford 3. The leases expire in 2017. Under certain**  
26 **circumstances, Entergy Louisiana may repurchase the leased**  
27 **interests prior to the end of the term of the leases. At the end of**  
28 **the lease terms, Entergy Louisiana has the option to repurchase**  
29 **the leased interests in Waterford 3 at fair market value or to**  
30 **renew the leases for either fair market value or, under certain**  
31 **conditions, a fixed rate.**

32  
33 [Entergy 2009 SEC 10-K at 136].  
34



1 Another Entergy affiliate, Entergy Operations, Inc., operates the  
2 Waterford 3 generating unit. There is no distinction between the owned  
3 and leased portions of the plant for operational purposes.  
4

5 Entergy has treated the Sale-Leaseback as a Capital Lease in FERC  
6 Form 1 reports at least since 1994. [See LC-7]. It has recorded the  
7 amortization in Account 404, the appropriate account in which to amortize  
8 lease payments. The Commission has accepted Entergy's accounting for  
9 the asset as a Capital Lease. In 2007, Entergy filed with the Commission  
10 for approval to include the asset in the Bandwidth Formula as a Capital  
11 Lease. Entergy informed FERC that, in order to achieve consistency with  
12 Exhibits ETR-26 and ETR-28 in Docket No. EL01-88, the source exhibits  
13 for the Bandwidth Formula, it needed to "incorporate FERC accounts  
14 related to Property under Capital Lease into the production cost formula."  
15 [LC-8 at 4]. The Commission accepted the filing, recognizing that the asset  
16 was the "Waterford 3 nuclear plant subject to the sale/leaseback. . . ."  
17 *Entergy Services, Inc.*, 119 F.E.R.C. ¶61,193 (2007), ¶7.

18 Moreover, Entergy has recorded the leased plant as a Capital Lease  
19 in Account 101.1 for FERC accounting at least since 1994. Entergy  
20 recorded the amortization in Account 404 for a number of years after the  
21 Sale-Leaseback was entered and after a hiatus, from 2003 forward. Thus,

1 both the Entergy filing and numerous Form 1 reports establish that the asset  
2 was treated for FERC accounting and reporting as a Capital Lease.

3

4

5 **Q. Please describe the Waterford 3 Sale/Leaseback accounting and how**  
6 **Entergy reflects each of the related costs in the inputs to the Bandwidth**  
7 **Formula in the MSS-3 tariff.**

8 A. Since it entered into the transaction, ELL has retained the net book value of  
9 the leased portion on its accounting books pursuant to generally accepted  
10 accounting principles (“GAAP”) and the requirements of the FERC  
11 Uniform System of Accounts (“USOA”). The Waterford 3 lease is  
12 recorded on ELL’s accounting books in account 101.1 *Property Under*  
13 *Capital Leases*. ESI includes this amount in the nuclear production plant in  
14 service (“NPP”) input to ELL’s production costs in the bandwidth formula.  
15 [LC-3 at 52].

16 The Waterford 3 capital lease amortization expense is recorded on  
17 ELL’s accounting books in account 404 *Amortization [Expense] of Limited*  
18 *Term Electric Plant*. ESI includes this amount in the nuclear depreciation  
19 and amortization expense (“NDE”) input to ELL’s production costs in the  
20 Bandwidth Formula.

1           The cumulative amount of the amortization expense is recorded on  
2           ELL's accounting books in account 111 *Accumulated Provision for*  
3           *Amortization of Electric Utility Plant*. ESI includes this amount in the  
4           nuclear accumulated provision for depreciation and amortization ("NAD")  
5           input to ELL's production costs in the Bandwidth Formula.

6           The liability ADIT due to accelerated tax depreciation on the capital  
7           additions related to the leased portion of the plant is recorded on ELL's  
8           accounting books in account 282 *Accumulated Deferred Income Taxes*.  
9           ESI includes this amount in the net accumulated deferred income taxes  
10          ("ADIT") input to ELL's production costs in the Bandwidth Formula.

11          Finally, the asset ADIT related to the Waterford 3 lease is recorded  
12          on ELL's accounting books in account 190 *Accumulated Deferred Income*  
13          *Taxes*. Unlike the other Waterford 3 lease costs included in the cost of  
14          service and the bandwidth calculations, ESI improperly excludes this  
15          amount from the ADIT input to ELL's production costs in the Bandwidth  
16          Formula.

17

18          **Description of Waterford 3 Sale/Leaseback ADIT Dispute**

19

20          **Q.     Please generally describe the Waterford 3 Sale/Leaseback ADIT that is**  
21          **in dispute.**

1 A. The Waterford 3 Sale/Leaseback transaction was recorded as a financing  
2 for book accounting purposes, but as a sale for income tax purposes.  
3 Although it was not considered a sale and no gain was recorded for *book*  
4 *accounting* purposes, the transaction did result in a taxable gain for *income*  
5 *tax* purposes and ELL incurred federal and state income tax expense on that  
6 taxable gain. In accordance with generally accepted accounting principles,  
7 ELL recorded the tax effect of the gain in account 190, an asset ADIT  
8 account. Asset ADIT amounts have the effect of increasing rate base, and  
9 thus, production costs, to the extent that such amounts are included in the  
10 ADIT input used to populate the Bandwidth Formula. The accounting  
11 entries for the sale and leaseback were provided by Entergy in response to  
12 Staff 5-5 in Docket No. EL09-50, a copy of which I have attached as  
13 Exhibit LC-9.

14 In addition, at the date of the transaction, ELL reversed and removed  
15 the liability ADIT that had been recorded in Account 282 due to liberalized  
16 depreciation on the portion of the plant that was subject to the  
17 Sale/Leaseback. The reversal of the amount in account 282, reduced the  
18 asset ADIT recorded in account 190 due to the tax gain.

19

20 **Q. What are the components of the Sale/Leaseback ADIT?**

1 A. The initial component is due to the tax gain resulting from the sale in 1989,  
2 one of the tax/book temporary differences reflected in this ADIT. The  
3 other components are due to other tax/book temporary timing differences  
4 since the sale in 1989. For tax return purposes, ELL deducts the lease  
5 payments. For book accounting purposes, ELL recognizes the amortization  
6 of the capitalized lease and the interest on the unamortized capitalized  
7 lease. The difference between a deduction for tax return purposes and  
8 expense for book accounting purposes results in a tax/book temporary  
9 difference. The tax effect of these annual temporary differences is reflected  
10 in the ADIT in Account 190 each year as either an increase or decrease in  
11 the prior year's amount. Entergy quantified the effects of one of these  
12 tax/book temporary differences (additional interest) and provided the  
13 balances of the Waterford 3 Sale/Leaseback ADIT at December 31 of each  
14 year from 2008 through 2013 in response to LPSC 1-7 in this proceeding. I  
15 have attached a copy of this response as Exhibit LC-10.

16

17 **Q. In comparing Operating Company production costs in Exhibits ETR-**  
18 **26 and ETR-28 in Docket No. EL01-88, which became the basis for the**  
19 **Bandwidth Formula, to the subsequent annual Bandwidth filings, how**  
20 **did Entergy treat the Sale/Leaseback and related ADIT?**

1 A. In Exhibits ETR-26 and ETR-28, Entergy treated the Sale/Leaseback as an  
2 asset in the ELL rate base and included in production costs. The ADIT  
3 recorded in Account 190 also was included as an addition to rate base. The  
4 reversal of the accumulated depreciation ADIT related to the affected  
5 property in Account 282, that resulted from the tax gain, was also reflected  
6 for ratemaking. In other words, all the ADIT effects of the Sale/Leaseback  
7 transaction were reflected in the Entergy methodology for determining  
8 production costs. In *Opinion No. 480*, 111 F.E.R.C. ¶61,311 (2005), ¶35,  
9 the Commission directed that future production cost comparisons should  
10 follow the Entergy methodology.

11 Beginning with the first bandwidth filing, however, Entergy has not  
12 included the Sale/Leaseback ADIT in Account 190 in calculating the ELL  
13 production costs. It still includes the Capital Lease Asset, the amortization  
14 and other costs associated with the Capital Lease, and reflects the reversal  
15 of the Account 282 accumulated depreciation ADIT. Entergy singled out  
16 this one component of the Capital Lease for exclusion from production  
17 costs.

18 All actual ADIT effects of the Waterford 3 Sale/Leaseback should  
19 be included in a consistent manner to reflect ELL's actual production costs  
20 in the bandwidth filing. The LPSC agrees with Entergy that the liability  
21 ADIT previously recorded in Account 282 should not be included and

1 subtracted from ELL's rate base because that amount is no longer actually  
2 recorded on ELL's accounting books as a result of the transaction.  
3 However, the LPSC disagrees with Entergy that the asset ADIT recorded in  
4 account 190 ADIT should not be included. It is actually recorded on ELL's  
5 accounting books as a result of the transaction; it is an actual production  
6 cost; and it is properly includable for FERC cost of service purposes.

7

8 **IV. BRIEF HISTORY OF WATERFORD 3 SALE/LEASEBACK DISPUTE**  
9 **IN BANDWIDTH PROCEEDINGS**

10

11 **Q. Please provide a brief history of the Waterford 3 Sale/Leaseback ADIT**  
12 **in the rough production cost equalization proceedings.**

13 A. Entergy included the Waterford 3 Sale/Leaseback ADIT in the calculation  
14 of ELL's production costs in Docket No. EL01-88. Entergy included the  
15 Waterford 3 Sale/Leaseback ADIT in the ADIT input for ELL's actual  
16 production costs reflected in the seminal Exhibits ETR-26 and ETR-28  
17 used by the Commission for the Bandwidth Formulas included in the MSS-  
18 3 tariff and to determine the production cost disparities among the  
19 Operating Companies. The LPSC agreed with Entergy's treatment of this  
20 cost in Docket No. EL01-88, although it actively opposed Entergy  
21 proposals for the treatment of certain other production costs. No other  
22 party opposed Entergy's treatment of this cost in Docket No. EL01-88.

1           Entergy subsequently reversed course and excluded the Waterford 3  
2           Sale/Leaseback ADIT from the ADIT input used in the calculation of  
3           ELL's actual production costs in Docket No. ER07-956. When confronted  
4           with this unauthorized change, Entergy claimed for the first time in rebuttal  
5           testimony in that proceeding that the ADIT was properly excluded because  
6           it related to a "retail ratemaking decision," ostensibly because the LPSC  
7           had approved the transaction. Entergy never claimed, nor did it  
8           demonstrate, that the ADIT *arose* as the result of a retail ratemaking  
9           decision, which is the standard for inclusion set forth in the "ADIT"  
10          variable in the Bandwidth Formula. [ADIT "not properly includable for  
11          FERC cost of service purposes" includes "ADIT amounts arising from  
12          retail ratemaking decisions."]. Nevertheless, in Opinion 505, the  
13          Commission accepted Entergy's exclusion of this ADIT amount based on  
14          the incorrect premise that it arose as the result of a "retail ratemaking  
15          decision," although that was subsequently proven to be incorrect in Docket  
16          No. ER08-1056.

17           ADIT "arise[s]" from a retail ratemaking decision when a regulator  
18           changes the timing of cost recovery in rates compared to the timing in  
19           which the cost is incurred. For example, if the regulator delays recovery, a  
20           regulatory asset is recorded along with ADIT, representing the deferred  
21           taxes created by deducting the expense currently but paying tax on the rate



1 recovery of the expense later. The Sale/Leaseback gain ADIT was created  
2 by the transaction itself -- ELL received a purchase price in excess of the  
3 taxable basis of the asset. The LPSC approved the transaction, but that  
4 approval did not cause the creation of the ADIT.

5 In Docket No. ER08-1056, the LPSC showed that the Waterford 3  
6 lease ADIT was the result of the Sale/Leaseback transaction itself, not the  
7 result of any retail ratemaking decision, as Entergy had previously asserted.  
8 ESI did not dispute this fact, although it noted that the LPSC had approved  
9 the transaction. Instead, ESI argued that this ADIT was not “generally and  
10 properly includable for FERC cost of service purposes,” the standard set  
11 forth in the MSS-3 tariff for inclusion. The LPSC disagreed and showed  
12 that the effects of the Sale/Leaseback transaction included in the rate base  
13 and operating expenses were includable for FERC cost of service purposes.  
14 Thus, the ADIT should not be selectively excluded from the rate base.

15 In the Initial Decision in Docket No. ER08-1056, the presiding judge  
16 agreed with the LPSC and found that the ADIT was “properly includable  
17 for FERC cost of service purposes” and should have been included in  
18 ELL’s rate base. The judge also explicitly rejected Entergy’s claim, made  
19 previously in Docket No. ER07-956 and relied on by the Commission in  
20 that proceeding, that the Waterford 3 Sale/Leaseback ADIT was the result

1 of a retail ratemaking order. In the Initial Decision, the presiding judge  
2 stated:

3 322. The language of Service Schedule MSS-3 excludes certain  
4 ADIT from the bandwidth calculation. *See* Exhibit No. ESI-3 at p.  
5 52. For purposes of determining variable production cost, Service  
6 Schedule MSS-3 states that “ADIT = Net Accumulated Deferred  
7 Income Taxes (ADIT) recorded in FERC Accounts 190, 281 and 282  
8 (as reduced by amounts not generally and properly includable for  
9 FERC cost of service purposes, including but not limited to SFAS  
10 109 ADIT amounts and ADIT amounts arising from retail  
11 ratemaking decisions) . . .” *Id.* at pp. 51-52. Service Schedule MSS-  
12 3 excludes ADIT which is “not generally and properly includable for  
13 Commission cost of service purposes.” *Id.* A subset of ADIT which  
14 is not generally and properly includable for Commission cost of  
15 service purposes, pursuant to Service Schedule MSS-3, is “ADIT  
16 amounts arising from retail ratemaking decisions.” *Id.*

17  
18 323. The Waterford 3 sale-leaseback Account 190 ADIT did not  
19 arise from a retail ratemaking decision. According to Staff witness  
20 Sammon, the Waterford 3 sale-leaseback Account 190 ADIT “arose  
21 from [Entergy Louisiana’s] selling a share of its Waterford [3]  
22 nuclear plant to a third party and then leasing it back.” Exhibit No.  
23 S-14 at p. 26. Further, Entergy witness Peters stated that, “a tax gain  
24 as a result of the sale” was the cause of the ADIT, and he agreed that  
25 the quantification of the tax gain did not result from a retail  
26 ratemaking order. Transcript at p. 521. Louisiana PSC witness  
27 Kollen also noted that the Account 190 ADIT is not the result of a  
28 retail ratemaking adjustment, but is transaction-related. Exhibit No.  
29 LC-12 at p. 35. While the Louisiana PSC agrees that it did permit  
30 the transaction to occur, it noted that Entergy witness May agreed  
31 that “the fact that a regulator approved a project in and of itself is not  
32 sufficient to assert that the ADIT related to the transaction is arising  
33 from a retail ratemaking decision.” Louisiana PSC IB at p. 42;  
34 Transcript at p. 260. The record indicates that the sale-leaseback  
35 ADIT cannot be excluded under Service Schedule MSS-3’s ADIT  
36 exception, which excludes “ADIT amounts arising from retail  
37 ratemaking decisions” from the bandwidth formula. Exhibit No.  
38 ESI-3 at p. 52.

39  
40

1 *Entergy Services, Inc.*, 128 F.E.R.C. ¶63,015 (2009). The judge further  
2 ruled that "here, the Waterford 3 sale-leaseback Account 190 ADIT is  
3 generally and properly includable for Commission cost of service purposes,  
4 and thus not excludable for purposes of the bandwidth formula. The  
5 Waterford 3 sale-leaseback Account 190 ADIT does not fall into the main  
6 category of exclusion under the bandwidth formula." *Id.* at ¶324.

7 In Opinion No. 514, the Commission ruled that the issue should not  
8 have been litigated in Docket ER08-1056, due to a stipulation applicable to  
9 that case, and chose not to decide the issue on the merits. However, on  
10 rehearing, the Commission conceded that it may have based its original  
11 ruling in Opinion No. 505 "on an incorrect premise." Opinion No. 514-A,  
12 142 F.E.R.C. ¶61,013 (2013), ¶25. The Commission noted this statement in  
13 its order setting the issue for hearing in this proceeding. *Hearing Order*,  
14 149 F.E.R.C. ¶61,244 (2014), ¶26.

15  
16 **V. BASIS FOR INCLUDING WATERFORD 3**  
17 **SALE/LEASEBACK ADIT**

18  
19 **Q. Does the fact that the other costs related to the Waterford 3**  
20 **Sale/Leaseback are included in the various data inputs to the**  
21 **Bandwidth Formula in the calculation of ELL's actual production**  
22 **costs demonstrate that the ADIT in account 190 is "properly includable**

1       **for FERC cost of service purposes” in accordance with the**  
2       **requirements of the MSS-3 tariff?**

3    A.    Yes. As I previously described, Entergy has included the other costs  
4       related to the leased portion of the Waterford 3 asset in the Bandwidth  
5       Formula used to calculate ELL’s actual production costs. Entergy actually  
6       incurred the costs for the Waterford 3 Sale/Leaseback ADIT recorded in  
7       account 190. This actual cost should be reflected in the ADIT input to the  
8       Bandwidth Formula for ELL. There is no valid reason to exclude it,  
9       according to the terms set forth in the MSS-3 tariff. It is not the result of a  
10       retail ratemaking decision. It is properly includable for FERC cost of  
11       service purposes.

12  
13   **Q.    What test has Entergy used in determining whether ADIT is properly**  
14       **includable for FERC cost of service purposes?**

15    A.    Donald Peters, who for years has overseen the development of the  
16       bandwidth calculation for Entergy, testified in Docket No. ER10-1350 that  
17       Entergy includes ADIT if the asset with which the ADIT is associated is  
18       included in the Bandwidth Formula. He said:

19       Q.    So ADIT that is associated with an asset that's in the  
20       rate base in the bandwidth calculation should also go  
21       into the bandwidth calculation, right?

22       A.    As a general rule, yes.

1 [LC-11, Docket No. ER10-1350 at 140].

2

3 **Q. Is Entergy's exclusion of the Sale/Leaseback ADIT consistent with its**  
4 **own test?**

5 A. No. The Sale/Leaseback asset is included in the Bandwidth Formula. It  
6 was included in comparing production costs in Exhibits ETR-26/ETR-28 in  
7 Docket No. EL01-88 and, pursuant to the Commission's Order including  
8 Account 101.1 in *Entergy Services, Inc.*, 119 F.E.R.C. ¶61,193 (2007), the  
9 Sale/Leaseback has been included in bandwidth calculations since the first  
10 bandwidth proceeding. Under the Entergy test, the ADIT associated with  
11 the Sale/Leaseback should also be included.

12

13 **Q. Has the Commission used a similar test in determining whether ADIT**  
14 **should be included in the bandwidth calculation?**

15 A. Yes. The Commission has determined that when the costs with which  
16 ADIT is associated are in the bandwidth calculation, the ADIT is properly  
17 includable for FERC cost of service purposes. The Commission's decisions  
18 dealt with ADIT that related to the timing differences in recognizing  
19 deductions for Net Operating Losses and Casualty Losses. The  
20 Commission determined that if "expenses associated with the ADIT are in  
21 accounts that are included in the Bandwidth Formula," the ADIT should be

1 included. *Order on Rehearing and Clarification*, 145 F.E.R.C. ¶61,047  
2 (2013), ¶23, citing *Opinion No. 505*, 130 F.E.R.C. ¶61,023 (2010).

3

4 **Q. Does the Sale/Leaseback ADIT qualify under this test?**

5 A. Yes. The Sale/Leaseback is amortized as an expense in Account No. 404  
6 and is included in the bandwidth calculation. The ADIT balances change  
7 as this amortization occurs. The timing difference in recognizing the gain,  
8 and timing differences between the tax deduction for payments on the  
9 Capital Lease and recognition of the amortization on the books created the  
10 ADIT, and the reversals of these timing differences cause it to amortize.  
11 The ADIT thus is properly includable for FERC cost of service purposes.

12

13 **Q. What are the amounts of the Waterford 3 Sale/Leaseback ADIT**  
14 **recorded in account 190 for the 2009 through 2013 test years?**

15 A. The federal and state ADIT amounts are shown for each year on the  
16 following table. These amounts were obtained from the workpapers  
17 provided by Entergy in each of the annual Bandwidth filings.

**Entergy Louisiana, LLC**  
**Balances at Year End - W3 SL ADIT in Account 190**  
**(Positive Sign Indicates Debit Balance)**  
**(\$ Millions)**

<u>Account</u>	<u>Account Description</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
190307	Sale/Leaseback-Fed	62.189	59.484	49.584	42.614	38.625
190308	Sale/Leaseback-State	<u>22.328</u>	<u>20.633</u>	<u>17.216</u>	<u>14.809</u>	<u>13.429</u>
	Total W3 SL ADIT in Account 190	<u>84.517</u>	<u>80.117</u>	<u>66.801</u>	<u>57.423</u>	<u>52.054</u>

1

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

3 A. Yes.

4

**AFFIDAVIT**

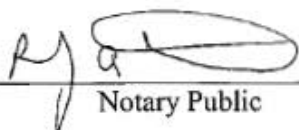
STATE OF GEORGIA        )

COUNTY OF FULTON       )

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

  
Lane Kollen

Sworn to and subscribed before me on this  
1st day of May 2015.

  
Notary Public





**UNITED STATES OF AMERICA  
BEFORE THE  
FEDERAL ENERGY REGULATORY COMMISSION**

**Louisiana Public Service  
Commission**

**v.**

**Docket Nos. EL10-65-005**

**Entergy Corporation  
Entergy Services, Inc.  
Entergy Louisiana LLC  
Entergy Arkansas, Inc.  
Entergy Mississippi, Inc.  
Entergy New Orleans, Inc.  
Entergy Gulf States of Louisiana,  
LLC  
Entergy Texas, Inc.**

**Entergy Services**

**Docket Nos. ER14-2085-001  
ER11-3658-001  
ER12-1920-001  
ER13-1595-001  
(Consolidated)**

**EXHIBITS  
OF  
LANE KOLLEN**

**ON BEHALF OF THE  
LOUISIANA PUBLIC SERVICE COMMISSION**

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

**May 1, 2015**

**UNITED STATES OF AMERICA  
BEFORE THE  
FEDERAL ENERGY REGULATORY COMMISSION**

**Louisiana Public Service Commission**

**Docket No. EL10-65-005**

**v.**

**Entergy Corporation  
Entergy Services, Inc.  
Entergy Louisiana, LLC  
Entergy Arkansas, Inc.  
Entergy Mississippi, Inc.  
Entergy New Orleans, Inc.  
Entergy Gulf States of Louisiana  
Entergy Texas, Inc.**

**Entergy Services, Inc.**

**ER14-2085-001  
ER11-3658-001  
ER12-1920-001  
ER13-1595-001  
(Consolidated)**

**EXHIBIT LC-6  
OF  
LANE KOLLEN**

**ON BEHALF OF THE  
LOUISIANA PUBLIC SERVICE COMMISSION**

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

## **RESUME OF LANE KOLLEN, VICE PRESIDENT**

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### **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 April 2015**

<b>Date</b>	<b>Case</b>	<b>Jurisdict.</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 April 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.



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

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

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

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



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02/09	EL08-51 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Spindletop gas storage facilities regulatory asset and bandwidth remedy.
02/09	2008-00409 Direct	KY	Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative, Inc.	Revenue requirements.
03/09	ER08-1056 Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Entergy System Agreement bandwidth remedy calculations, including depreciation expense, ADIT, capital structure.
03/09	U-21453, U-20925 U-22092 (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: SO2 allowance expense, variable O&M expense, off-system sales margin sharing.
11/10	U-23327 Rebuttal	LA	Louisiana Public Service Commission	SWEPCO	Fuel audit: SO2 allowance expense, variable O&M expense, off-system sales margin sharing.
09/10	U-31351	LA	Louisiana Public Service Commission Staff	SWEPCO and Valley Electric Membership Cooperative	Sale of Valley assets to SWEPCO and dissolution of Valley.
10/10	10-1261-EL-UNC	OH	Ohio OCC, Ohio Manufacturers Association, Ohio Energy Group, Ohio Hospital Association, Appalachian Peace and Justice Network	Columbus Southern Power Company	Significantly excessive earnings test.
10/10	10-0713-E-PC	WV	West Virginia Energy Users Group	Monongahela Power Company, Potomac Edison Power Company	Merger of First Energy and Allegheny Energy.
10/10	U-23327 Subdocket F Direct	LA	Louisiana Public Service Commission Staff	SWEPCO	AFUDC adjustments in Formula Rate Plan.
11/10	EL10-55 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc., Entergy Operating Cos	Depreciation rates and expense input effects on System Agreement tariffs.

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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 S02 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 Surrebuttal	WI	Wisconsin Industrial Energy Group	Northern States Power-Wisconsin	Nuclear O&M, depreciation.
11/11	PUC Docket 39722	TX	Cities Served by AEP Texas Central Company	AEP Texas Central Company	Investment tax credit, excess deferred income taxes; normalization.
02/12	PUC Docket 40020	TX	Cities Served by Oncor	Lone Star Transmission, LLC	Temporary rates.
03/12	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.

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

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

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

<b>Date</b>	<b>Case</b>	<b>Jurisdict.</b>	<b>Party</b>	<b>Utility</b>	<b>Subject</b>
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 Recovery Company LLC	Public Service Company of Colorado	Line extension policies and refunds.

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

<b>Date</b>	<b>Case</b>	<b>Jurisdic.</b>	<b>Party</b>	<b>Utility</b>	<b>Subject</b>
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.
03/15	2014-00396	KY	Kentucky Industrial Utility Customers, Inc.	AEP-Kentucky Power Company	Base, Big Sandy 2 retirement rider, environmental surcharge, and Big Sandy 1 operation rider revenue requirements, depreciation rates, financing, deferrals.
03/15	2014-00371 2014-00372	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Company and Louisville Gas and Electric Company	Revenue requirements, staffing and payroll, depreciation rates.
04/15	2014-00450	KY	Kentucky Industrial Utility Customers, Inc. and the Attorney General of the Commonwealth of Kentucky	AEP-Kentucky Power Company	Allocation of fuel costs between native load and off-system sales.
04/15	2014-00455	KY	Kentucky Industrial Utility Customers, Inc. and the Attorney General of the Commonwealth of Kentucky	Big Rivers Electric Corporation	Allocation of fuel costs between native load and off-system sales.



**UNITED STATES OF AMERICA  
BEFORE THE  
FEDERAL ENERGY REGULATORY COMMISSION**

**Louisiana Public Service Commission**

**Docket No. EL10-65-005**

**v.**

**Entergy Corporation  
Entergy Services, Inc.  
Entergy Louisiana, LLC  
Entergy Arkansas, Inc.  
Entergy Mississippi, Inc.  
Entergy New Orleans, Inc.  
Entergy Gulf States of Louisiana  
Entergy Texas, Inc.**

**Entergy Services, Inc.**

**ER14-2085-001  
ER11-3658-001  
ER12-1920-001  
ER13-1595-001  
(Consolidated)**

**EXHIBIT LC-7  
OF  
LANE KOLLEN**

**ON BEHALF OF THE  
LOUISIANA PUBLIC SERVICE COMMISSION**

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

ENTERGY SERVICES, INC.  
FEDERAL ENERGY REGULATORY COMMISSION  
Docket No. EL10-65-000

Response of: Entergy Services, Inc.  
to the First Set of Data Requests  
of Requesting Party: Louisiana Public Service  
Commission

Prepared Under the Direction of: Rory  
Roberts  
Filed: 3/17/15

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Question No.: LPSC 1-7

Part No.:

Addendum:

Question:

Please refer to the response to STAFF 4-4 in FERC Docket No. EL09-50 related to the ELL Waterford 3 Sale/Leaseback transaction amounts in account 190 ADIT (federal and state). Please start with the balances identified for each temporary difference identified or known at December 31, 2008 provided in that response and provide a schedule that details changes for each year from 2009 through December 2013. Please provide the beginning balance, the additions for each year along with a description of each addition, the subtractions for each year along with a description of each subtraction, and the ending balance for each temporary difference. At a minimum, the temporary differences include the 190 – Tax Gain, Waterford 3 Regulatory Asset, and Additional Interest W3 SLB as those terms were used and the amounts quantified in response to STAFF 4-4(c) and (d) in EL09-50.

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Response:

See attached.

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The preparer certifies that the above response is true and accurate to the best of his/her knowledge, information and belief formed after reasonable inquiry.

## LPSC Staff 1-7

<u>Year</u>	<u>Tax Gain - ADIT</u>	<u>Waterford 3 Regulatory Asset - ADIT</u>	<u>Additional Interest W3 SLB - ADIT</u>	<u>Total 190 ADIT W3 SLB</u>	<u>282 Capital Additions - ADIT</u>
2008	81,235,810	(12,228,459)	20,535,331	89,542,682	(5,746,296)
2009	63,236,956	-	21,280,174	84,517,130	(5,387,808)
2010	58,157,860	-	21,959,511	80,117,371	(5,286,780)
2011	44,232,130	-	22,568,483	66,800,613	(5,693,186)
2012	34,326,073	-	23,097,394	57,423,467	(6,066,344)
2013	28,512,713	-	23,541,386	52,054,099	(6,202,423)

**UNITED STATES OF AMERICA  
BEFORE THE  
FEDERAL ENERGY REGULATORY COMMISSION**

**Louisiana Public Service Commission**

**Docket No. EL10-65-005**

**v.**

**Entergy Corporation  
Entergy Services, Inc.  
Entergy Louisiana, LLC  
Entergy Arkansas, Inc.  
Entergy Mississippi, Inc.  
Entergy New Orleans, Inc.  
Entergy Gulf States of Louisiana  
Entergy Texas, Inc.**

**Entergy Services, Inc.**

**ER14-2085-001  
ER11-3658-001  
ER12-1920-001  
ER13-1595-001  
(Consolidated)**

**EXHIBIT LC-8  
OF  
LANE KOLLEN**

**ON BEHALF OF THE  
LOUISIANA PUBLIC SERVICE COMMISSION**

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

Name of Respondent		This Report is :	Date of Report	Year of Report
Louisiana Power & Light Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(No, Da, Yr)	Dec. 31, 1989
SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION				
Line No.	Item	Total	Electric	
	(a)	(b)	(c)	
1	UTILITY PLANT			
2	In Service			
3	Plant in Service (Classified)	4,170,540,753	4,170,540,753	
4	Property Under Capital Leases	9,205,611	9,205,611	
5	Plant Purchased or Sold - Property Under Financial Lease	219,971,165	219,971,165	
6	Completed Construction not Classified			
7	Experimental Plant Unclassified			
8	TOTAL (Enter Total of lines 3 thru 7)	4,399,717,529	4,399,717,529	
9	Leased to Others	5,143,675	5,143,675	
10	Held for Future Use	114,065	114,065	
11	Construction Work in Progress	112,953,870	112,953,870	
12	Acquisition Adjustments	379,065	379,065	
13	TOTAL Utility Plant (Enter Total of lines 8 thru 12)	4,518,308,184	4,518,308,184	
14	Accum. Prov. for Depr., Amort., & Depl.	1,015,680,088	1,015,680,088	
15	Net Utility Plant (Enter Total of lines 13 less 14)	3,502,628,096	3,502,628,096	
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION			
17	In Service:			
18	Depreciation	1,008,536,675	1,008,536,675	
19	Amort. and Depl. of Producing Natural Gas Land and Land Rights			
20	Amort. of Underground Storage Land and Land Rights			
21	Amort. of Other Utility Plant - Property Under Financial Lease	1,999,738	1,999,738	
22	TOTAL In Service (Enter Total of lines 18 thru 21)	1,010,536,413	1,010,536,413	
23	Leased to Others			
24	Depreciation	5,143,675	5,143,675	
25	Amortization and Depletion			
26	TOTAL Leased to Others (Enter Total of lines 24 and 25)	5,143,675	5,143,675	
27	Held for Future Use			
28	Depreciation			
29	Amortization			
30	TOTAL Held for Future Use (Enter Total of lines 28 and 29)	0	0	
31	Abandonment of Leases (Natural Gas)			
32	Amort. of Plant Acquisition Adj			
33	TOTAL Accumulated Provisions (Should agree with line 14 above) (Enter Total of lines 22, 26, 30, 31, and 32)	1,015,680,088	1,015,680,088	

FEDERAL ENERGY REGULATORY COMMISSION  
 Docket No. ... E.R.10-1350-001  
 Hearing Ex. No. ... LC-134  
 Date Identified ... 3/27/14  
 Date Submitted ... 3/27/14

Name of Respondent		This Report is :		Date of Report	Year of Report
Louisiana Power & Light Company		(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission	(Mo., Da., Yr)	Dec. 31, 1990
<b>SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION</b>					
Line No.	Item	Total	Electric		
	(a)	(b)	(c)		
1	<b>UTILITY PLANT</b>				
2	In Service				
3	Plant in Service (Classified)	4,302,528,120	4,302,528,120		
4	Property Under Capital Leases	8,051,294	8,051,294		
5	Plant Purchased or Sold - Property Under Financial Lease	221,792,326	221,792,326		
6	Completed Construction not Classified				
7	Experimental Plant Unclassified				
8	<b>TOTAL (Enter Total of lines 3 thru 7)</b>	<b>4,532,371,740</b>	<b>4,532,371,740</b>		
9	Leased to Others	5,143,675	5,143,675		
10	Held for Future Use	114,065	114,065		
11	Construction Work in Progress	101,751,916	101,751,916		
12	Acquisition Adjustments	178,768	178,768		
13	<b>TOTAL Utility Plant (Enter Total of lines 8 thru 12)</b>	<b>4,639,560,164</b>	<b>4,639,560,164</b>		
14	Accum. Prov. for Depr., Amort., & Depl.	1,144,858,571	1,144,858,571		
15	<b>Net Utility Plant (Enter Total of lines 13 less 14)</b>	<b>3,494,701,593</b>	<b>3,494,701,593</b>		
<b>DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION</b>					
16	In Service:				
17	Depreciation	1,129,815,354	1,129,815,354		
18	Amort. and Depl. of Producing Natural Gas Land and Land Rights				
19	Amort. of Underground Storage Land and Land Rights				
20	Amort. of Other Utility Plant - Property Under Financial Lease	9,899,542	9,899,542		
21	<b>TOTAL In Service (Enter Total of lines 18 thru 21)</b>	<b>1,139,714,896</b>	<b>1,139,714,896</b>		
22	Leased to Others				
23	Depreciation	5,143,675	5,143,675		
24	Amortization and Depletion				
25	<b>TOTAL Leased to Others (Enter Total of lines 24 and 25)</b>	<b>5,143,675</b>	<b>5,143,675</b>		
26	Held for Future Use				
27	Depreciation				
28	Amortization				
29	<b>TOTAL Held for Future Use (Enter Total of lines 28 and 29)</b>	<b>-</b>	<b>-</b>		
30	Abandonment of Leases (Natural Gas)				
31	Amort. of Plant Acquisition Adj				
32	<b>TOTAL Accumulated Provisions (Should agree with line 14 above)</b>	<b>1,144,858,571</b>	<b>1,144,858,571</b>		
33	<b>(Enter Total of lines 22, 26, 30, 31, and 32)</b>	<b>1,144,858,571</b>	<b>1,144,858,571</b>		

Name of Respondent		This Report is :	Date of Report	Year of Report
Louisiana Power & Light Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo.,Da.,Yr)	Dec. 31, 1991
<b>SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION</b>				
Line No.	Item	Total	Electric	
	(a)	(b)	(c)	
1	<b>UTILITY PLANT</b>			
2	In Service			
3	Plant in Service (Classified)	4,425,728,628	4,425,728,628	
4	Property Under Capital Leases	912,619	912,619	
5	Plant Purchased or Sold - Property Under Financial Lease	225,740,265	225,740,265	
6	Completed Construction not Classified			
7	Experimental Plant Unclassified			
8	<b>TOTAL (Enter Total of lines 3 thru 7)</b>	<b>4,650,381,492</b>	<b>4,650,381,492</b>	
9	Leased to Others	5,143,675	5,143,675	
10	Held for Future Use	114,065	114,065	
11	Construction Work in Progress	93,953,691	93,953,691	
12	Acquisition Adjustments	11,981	11,981	
13	<b>TOTAL Utility Plant (Enter Total of lines 8 thru 12)</b>	<b>4,749,604,904</b>	<b>4,749,604,904</b>	
14	Accum. Prov. for Depr., Amort., & Depl.	1,257,994,863	1,257,994,863	
15	<b>Net Utility Plant (Enter Total of lines 13 less 14)</b>	<b>3,491,610,041</b>	<b>3,491,610,041</b>	
<b>DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION</b>				
16	<b>In Service:</b>			
17	Depreciation	1,240,068,509	1,240,068,509	
18	Amort. and Depl. of Producing Natural Gas Land and Land Rights			
19	Amort. of Underground Storage Land and Land Rights			
20	Amort. of Other Utility Plant - Property Under Financial Lease	12,782,679	12,782,679	
21	<b>TOTAL In Service (Enter Total of lines 17 thru 21)</b>	<b>1,252,851,188</b>	<b>1,252,851,188</b>	
22	Leased to Others			
23	Depreciation	5,143,675	5,143,675	
24	Amortization and Depletion			
25	<b>TOTAL Leased to Others (Enter Total of lines 23 and 24)</b>	<b>5,143,675</b>	<b>5,143,675</b>	
26	Held for Future Use			
27	Depreciation			
28	Amortization			
29	<b>TOTAL Held for Future Use (Enter Total of lines 27 and 28)</b>	<b>-</b>	<b>-</b>	
30	Abandonment of Leases (Natural Gas)			
31	Amort. of Plant Acquisition Adj			
32	<b>TOTAL Accumulated Provisions (Should agree with line 14 above) (Enter Total of lines 22, 25, 29, 30, 31, and 32)</b>	<b>1,257,994,863</b>	<b>1,257,994,863</b>	

Name of Respondent		This Report is :		Date of Report	Year of Report
Louisiana Power & Light Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		(Mo., Da., Yr)	Dec. 31, 1992
<b>SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION</b>					
Line No.	Item	Total	Electric		
		(b)	(c)		
1	<b>UTILITY PLANT</b>				
2	In Service				
3	Plant in Service (Classified)	4,572,131,004	4,572,131,004		
4	Property Under Capital Leases		0		
5	Plant Purchased or Sold - Property Under Financial Lease	225,082,720	225,082,720		
6	Completed Construction not Classified				
7	Experimental Plant Unclassified				
8	<b>TOTAL (Enter Total of lines 3 thru 7)</b>	<b>4,797,233,724</b>	<b>4,797,233,724</b>		
9	Lessed to Others	5,143,676	5,143,676		
10	Held for Future Use	114,065	114,065		
11	Construction Work in Progress	67,534,982	67,534,982		
12	Acquisition Adjustments	1,712	1,712		
13	<b>TOTAL Utility Plant (Enter Total of lines 8 thru 12)</b>	<b>4,870,028,161</b>	<b>4,870,028,161</b>		
14	Accum. Prov. for Depr., Amort., & Depl.	1,380,282,026	1,380,282,026		
15	<b>Net Utility Plant (Enter Total of lines 13 less 14)</b>	<b>3,489,746,135</b>	<b>3,489,746,135</b>		
<b>DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION</b>					
16	In Service:				
17	Depreciation	1,354,540,892	1,354,540,892		
18	Amort. and Depl. of Producing Natural Gas Land and Land Rights				
19	Amort. of Underground Storage Land and Land Rights				
20	Amort. of Other Utility Plant - Property Under Financial Lease	18,577,459	18,577,459		
21	<b>TOTAL In Service (Enter Total of lines 17 thru 21)</b>	<b>1,373,138,351</b>	<b>1,373,138,351</b>		
22	Lessed to Others				
23	Depreciation	5,143,676	5,143,676		
24	Amortization and Depletion				
25	<b>TOTAL Lessed to Others (Enter Total of lines 23 and 24)</b>	<b>5,143,676</b>	<b>5,143,676</b>		
26	Held for Future Use				
27	Depreciation				
28	Amortization				
29	<b>TOTAL Held for Future Use (Enter Total of lines 26 and 29)</b>	<b>-</b>	<b>-</b>		
30	Abandonment of Leases (Natural Gas)				
31	Amort. of Plant Acquisition Adj				
32	<b>TOTAL Accumulated Provisions (Should agree with line 14 above) (Enter Total of lines 22, 25, 30, 31, and 32)</b>	<b>1,380,282,026</b>	<b>1,380,282,026</b>		



Name of Respondent		This Report is :		Date of Report	Year of Report
Louisiana Power & Light Company		(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec. 31, 1983
<b>SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION</b>					
Line No.	Item (a)	Total (b)	Electric (c)		
1	<b>UTILITY PLANT</b>				
2	In Service				
3	Plant in Service (Classified)	4,840,782,864	4,840,782,864		
4	Property Under Capital Leases				
6	Plant Purchased or Sold - Property Under Financial Lease	225,082,720	225,082,720		
8	Completed Construction not Classified				
7	Experimental Plant Unclassified				
8	TOTAL (Enter Total of lines 3 thru 7)	4,885,845,374	4,885,845,374		
9	Leased to Others	5,143,675	5,143,675		
10	Held for Future Use	114,085	114,085		
11	Construction Work in Progress	133,536,259	133,536,259		
12	Acquisition Adjustments				
13	TOTAL Utility Plant (Enter Total of lines 8 thru 12)	5,004,639,373	5,004,639,373		
14	Accum. Prov. for Depr., Amort., & Depl.	1,498,106,984	1,498,106,984		
15	Net Utility Plant (Enter Total of lines 13 less 14)	3,508,532,389	3,508,532,389		
<b>DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION</b>					
17	In Service:				
18	Depreciation	1,486,538,673	1,486,538,673		
19	Amort. and Depl. of Producing Natural Gas Land and Land Rights				
20	Amort. of Underground Storage Land and Land Rights				
21	Amort. of Other Utility Plant	24,424,638	24,424,638		
22	TOTAL In Service (Enter Total of lines 18 thru 21)	1,480,963,309	1,480,963,309		
23	Leased to Others				
24	Depreciation	5,143,675	5,143,675		
25	Amortization and Depletion				
26	TOTAL Leased to Others (Enter Total of lines 24 and 25)	5,143,675	5,143,675		
27	Held for Future Use				
28	Depreciation				
29	Amortization				
30	TOTAL Held for Future Use (Enter Total of lines 28 and 29)				
31	Abandonment of Leases (Natural Gas)				
32	Amort. of Plant Acquisition Adj.				
33	TOTAL Accumulated Provisions (Should agree with line 14 above) (Enter Total of lines 22, 26, 30, 31, and 32)	1,498,106,984	1,498,106,984		

Name of Respondent Louisiana Power & Light Company		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Revision	Date of Report (Mo. Day, Yr.) 05/22/95	Year of Report Dec. 31, 1994
<b>SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION</b>				
Line No.	Item (a)	Total (b)	Electric (c)	
1	<b>UTILITY PLANT</b>			
2	In Service			
3	Plant in Service (Classified)	84,778,012,022	84,778,012,022	
4	Property Under Capital Leases	229,467,971	229,467,971	
5	Plant Purchased or Sold			
6	Completed Construction not Classified			
7	Experimental Plant Unclassified			
8	<b>TOTAL (Enter Total of lines 3 thru 7)</b>	<b>85,007,479,993</b>	<b>85,007,479,993</b>	
9	Leased to Others			
10	Held for Future Use	114,065	114,065	
11	Construction Work in Progress	94,791,107	94,791,107	
12	Acquisition Adjustments			
13	<b>TOTAL Utility Plant (Enter total of lines 8 thru 12)</b>	<b>85,102,385,165</b>	<b>85,102,385,165</b>	
14	Accum. Prov. for Depr., Amort., & Depl.	1,600,510,479	1,600,510,479	
15	<b>Net Utility Plant (Enter Total of line 13 less 14)</b>	<b>83,501,874,686</b>	<b>83,501,874,686</b>	
16	<b>DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION</b>			
17	In Service:			
18	Depreciation	1,568,349,354	1,568,349,354	
19	Amort. and Depl. of Producing Natural Gas Land and Land Rights			
20	Amort. of Underground Storage Land and Land Rights			
21	Amort. of Other Utility Plant	32,161,125	32,161,125	
22	<b>TOTAL In Service (Enter Total of lines 18 thru 21)</b>	<b>\$1,600,510,479</b>	<b>\$1,600,510,479</b>	
23	Leased to Others			
24	Depreciation			
25	Amortization and Depletion			
26	<b>TOTAL Leased to Others (Enter Total of lines 24 and 25)</b>			
27	Held for Future Use			
28	Depreciation			
29	Amortization			
30	<b>TOTAL Held for Future Use (Enter Total of lines 28 and 29)</b>			
31	Abandonment of Leases (Natural Gas)			
32	Amort. of Plant Acquisition Adj.			
33	<b>TOTAL Accumulated Provisions (Should agree with line 14 above) (Enter Total of lines 22, 26, 30, 31 and 32)</b>	<b>\$1,600,510,479</b>	<b>\$1,600,510,479</b>	

Name of Respondent Louisiana Power & Light Company		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Re-submission	Date of Report (Mo., Da., Yr.) 04/30/96	Year of Report Dec. 31, 1995
<b>SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION</b>				
Line No.	Item (a)	Total (b)	Electric (c)	
1	<b>UTILITY PLANT</b>			
2	In Service			
3	Plant In Service (Classified)	\$4,886,784,387	\$4,886,784,387	
4	Property Under Capital Leases	231,120,449	231,120,449	
5	Plants Purchased or Sold			
6	Completed Construction not Classified			
7	Experimental Plant Unclassified			
8	<b>TOTAL (Enter Total of lines 3 thru 7)</b>	<b>\$5,117,904,836</b>	<b>\$5,117,904,836</b>	
9	Leased to Others			
10	Held for Future Use	114,065	114,065	
11	Construction Work in Progress	87,566,915	87,566,915	
12	Acquisition Adjustments			
13	<b>TOTAL Utility Plant (Enter total of lines 8 thru 12)</b>	<b>\$5,205,585,816</b>	<b>\$5,205,585,816</b>	
14	Accum. Prov. for Depr., Amort., & Depl.	1,742,305,781	1,742,305,781	
15	<b>Net Utility Plant (Enter Total of line 13 less 14)</b>	<b>\$3,463,280,035</b>	<b>\$3,463,280,035</b>	
16	<b>DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION</b>			
17	In Service:			
18	Depreciation	1,702,237,338	1,702,237,338	
19	Amort. and Depl. of Producing Natural Gas Land and Land Rights			
20	Amort. of Underground Storage Land and Land Rights			
21	Amort. of Other Utility Plant	40,068,451	40,068,451	
22	<b>TOTAL In Service (Enter Total of lines 18 thru 21)</b>	<b>\$1,742,305,781</b>	<b>\$1,742,305,781</b>	
23	Leased to Others			
24	Depreciation			
25	Amortization and Depletion			
26	<b>TOTAL Leased to Others (Enter Total of lines 24 and 25)</b>			
27	Held for Future Use			
28	Depreciation			
29	Amortization			
30	<b>TOTAL Held for Future Use (Enter Total of lines 28 and 29)</b>			
31	Abandonment of Leases (Natural Gas)			
32	Amort. of Plant Acquisition Adj.			
33	<b>TOTAL Accumulated Provisions (should agree with line 14 above) (Enter Total of lines 22, 26, 30, 31 and 32)</b>	<b>\$1,742,305,781</b>	<b>\$1,742,305,781</b>	

Name of Respondent Entergy Louisiana, Inc.		This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo., Day, Yr.) 04/30/97	Year of Report Dec. 31, 1996
<b>SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION</b>				
Line No.	Item (a)	Total (b)	Electric (c)	
1	UTILITY PLANT			
2	In Service			
3	Plant in Service (Classified)	\$4,997,340,865	\$4,997,340,865	
4	Property Under Capital Leases	232,582,143	232,582,143	
5	Plant Purchased or Sold			
6	Completed Construction not Classified			
7	Experimental Plant Unclassified			
8	TOTAL (Enter Total of lines 3 thru 7)	\$5,229,923,008	\$5,229,923,008	
9	Leased to Others			
10	Held for Future Use	114,065	114,065	
11	Construction Work in Progress	56,180,582	56,180,582	
12	Acquisition Adjustments			
13	TOTAL Utility Plant (Enter total of lines 8 thru 12)	\$5,286,217,655	\$5,286,217,655	
14	Accum. Prov. for Depr., Amort., & Depl.	1,881,846,953	1,881,846,953	
15	Net Utility Plant (Enter Total of line 13 less 14)	\$3,404,370,702	\$3,404,370,702	
<b>DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION</b>				
17	In Service:			
18	Depreciation	1,833,246,767	1,833,246,767	
19	Amort. and Depl. of Producing Natural Gas Land and Land Rights			
20	Amort. of Underground Storage Land and Land Rights			
21	Amort. of Other Utility Plant	48,600,186	48,600,186	
22	TOTAL In Service (Enter Total of lines 18 thru 21)	\$1,881,846,953	\$1,881,846,953	
23	Leased to Others:			
24	Depreciation			
25	Amortization and Depletion			
26	TOTAL Leased to Others (Enter Total of lines 24 and 25)			
27	Held for Future Use:			
28	Depreciation			
29	Amortization			
30	TOTAL Held for Future Use (Enter Total of lines 28 and 29)			
31	Abandonment of Leases (Natural Gas)			
32	Amort. of Plant Acquisition Adj.			
33	TOTAL Accumulated Provisions (Should agree with line 14 above) (Enter Total of lines 22, 26, 30, 31 and 32)	\$1,881,846,953	\$1,881,846,953	

Name of Respondent Entergy Louisiana, Inc.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/28/2003	Year of Report Dec. 31, 2002
<b>SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION</b>				
Line No.	Classification (a)	Total (b)	Electric (c)	
1	Utility Plant			
2	In Service			
3	Plant in Service (Classified)	5,557,881,934	5,557,881,934	
4	Property Under Capital Leases	241,071,381	241,071,381	
5	Plant Purchased or Sold			
6	Completed Construction not Classified			
7	Experimental Plant Unclassified			
8	Total (3 thru 7)	5,798,733,315	5,798,733,315	
9	Leased to Others			
10	Held for Future Use	114,085	114,085	
11	Construction Work in Progress	147,122,349	147,122,349	
12	Acquisition Adjustments			
13	Total Utility Plant (8 thru 12)	5,945,969,729	5,945,969,729	
14	Accum Prov for Depr, Amort, & Depl	2,651,606,834	2,651,606,834	
15	Net Utility Plant (13 less 14)	3,294,362,895	3,294,362,895	
16	Detail of Accum Prov for Depr, Amort & Depl			
17	In Service:			
18	Depreciation	2,540,478,422	2,540,478,422	
19	Amort & Depl of Producing Nat Gas Land/Land Right			
20	Amort of Underground Storage Land/Land Rights			
21	Amort of Other Utility Plant	111,128,274	111,128,274	
22	Total In Service (18 thru 21)	2,651,606,696	2,651,606,696	
23	Leased to Others			
24	Depreciation			
25	Amortization and Depletion			
26	Total Leased to Others (24 & 25)			
27	Held for Future Use			
28	Depreciation	138	138	
29	Amortization			
30	Total Held for Future Use (28 & 29)	138	138	
31	Abandonment of Leases (Natural Gas)			
32	Amort of Plant Acquisition Adj			
33	Total Accum Prov (equals 14) (22,26,30,31,32)	2,651,606,834	2,651,606,834	

Name of Respondent		This Report is:		Date of Report	Year/Period of Report
Energy Louisiana, LLC		(1) <input type="checkbox"/> An Original	(2) <input checked="" type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/18/2008	End of 2005/Q4
<b>SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION</b>					
Report in Column (c) the amount for electric function, in column (d) the amount for gas function, in column (e), (f), and (g) report other (specify) and in column (h) common function.					
Line No.	Classification (a)	Total Company for the Current Year/Quarter Ended (b)	Electric (c)		
1	Utility Plant				
2	In Service				
3	Plant in Service (Classified)	6,025,488,606	6,025,488,606		
4	Property Under Capital Leases	250,610,285	250,610,285		
5	Plant Purchased or Sold				
6	Completed Construction not Classified	208,108,874	208,108,874		
7	Experimental Plant Unclassified				
8	Total (3 thru 7)	6,484,207,545	6,484,207,545		
9	Leased to Others				
10	Held for Future Use	114,065	114,065		
11	Construction Work in Progress	415,475,368	415,475,368		
12	Acquisition Adjustments				
13	Total Utility Plant (8 thru 12)	6,899,796,978	6,899,796,978		
14	Accum Prov for Depr, Amort, & Depl	2,828,762,214	2,828,762,214		
15	Net Utility Plant (13 less 14)	4,071,034,764	4,071,034,764		
16	Detail of Accum Prov for Depr, Amort & Depl				
17	In Service:				
18	Depreciation	2,639,460,270	2,639,460,270		
19	Amort & Depl of Producing Nat Gas Land/Land Right				
20	Amort of Underground Storage Land/Land Rights				
21	Amort of Other Utility Plant	189,301,737	189,301,737		
22	Total In Service (18 thru 21)	2,828,762,007	2,828,762,007		
23	Leased to Others				
24	Depreciation				
25	Amortization and Depletion				
26	Total Leased to Others (24 & 25)				
27	Held for Future Use				
28	Depreciation	207	207		
29	Amortization				
30	Total Held for Future Use (28 & 29)	207	207		
31	Abandonment of Leases (Natural Gas)				
32	Amort of Plant Acquisition Adj				
33	Total Accum Prov (equals 14) (22,28,30,31,32)	2,828,762,214	2,828,762,214		

Name of Respondent 20100426-8041 FERC PDF (Unofficial) Entergy Louisiana, LLC		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/19/2010	Year/Period of Report End of 2009/Q4	
<b>SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION</b>					
Report in Column (c) the amount for electric function, in column (d) the amount for gas function, in column (e), (f), and (g) report other (specify) and in column (h) common function.					
Line No.	Classification (a)	Total Company for the Current Year/Quarter Ended (b)	Electric (c)		
1	Utility Plant				
2	In Service				
3	Plant in Service (Classified)	7,093,878,768	7,093,878,768		
4	Property Under Capital Leases	262,110,919	262,110,919		
5	Plant Purchased or Sold				
6	Completed Construction not Classified	240,013,124	240,013,124		
7	Experimental Plant Unclassified				
8	Total (3 thru 7)	7,596,002,811	7,596,002,811		
9	Leased to Others				
10	Held for Future Use	114,065	114,065		
11	Construction Work in Progress	509,666,665	509,666,665		
12	Acquisition Adjustments				
13	Total Utility Plant (8 thru 12)	8,105,783,741	8,105,783,741		
14	Accum Prov for Depr, Amort, & Depl	3,494,626,663	3,494,626,663		
15	Net Utility Plant (13 less 14)	4,611,157,078	4,611,157,078		
16	Detail of Accum Prov for Depr, Amort & Depl				
17	In Service:				
18	Depreciation	3,209,176,547	3,209,176,547		
19	Amort & Depl of Producing Nat Gas Land/Land Right				
20	Amort of Underground Storage Land/Land Rights				
21	Amort of Other Utility Plant	285,449,909	285,449,909		
22	Total In Service (18 thru 21)	3,494,626,456	3,494,626,456		
23	Leased to Others				
24	Depreciation				
25	Amortization and Depletion				
26	Total Leased to Others (24 & 25)				
27	Held for Future Use				
28	Depreciation	207	207		
29	Amortization				
30	Total Held for Future Use (28 & 29)	207	207		
31	Abandonment of Leases (Natural Gas)				
32	Amort of Plant Acquisition Adj				
33	Total Accum Prov (equals 14) (22,28,30,31,32)	3,494,626,663	3,494,626,663		

**UNITED STATES OF AMERICA  
BEFORE THE  
FEDERAL ENERGY REGULATORY COMMISSION**

**Louisiana Public Service Commission**

**Docket No. EL10-65-005**

**v.**

**Entergy Corporation  
Entergy Services, Inc.  
Entergy Louisiana, LLC  
Entergy Arkansas, Inc.  
Entergy Mississippi, Inc.  
Entergy New Orleans, Inc.  
Entergy Gulf States of Louisiana  
Entergy Texas, Inc.**

**Entergy Services, Inc.**

**ER14-2085-001  
ER11-3658-001  
ER12-1920-001  
ER13-1595-001  
(Consolidated)**

**EXHIBIT LC-9  
OF  
LANE KOLLEN**

**ON BEHALF OF THE  
LOUISIANA PUBLIC SERVICE COMMISSION**

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



# ORIGINAL

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April 6, 2007

Philis J. Posey  
Acting Secretary  
Federal Energy Regulatory Commission  
888 1st Street, NE  
Washington, DC 20426

RE: Entergy Services, Inc., Docket ER07-727

Dear Acting Secretary Posey:

Pursuant to Section 205 of the Federal Power Act ("FPA"), 16 U.S.C. § 824e (2006), and Part 35 of the Commission's Regulations, 18 C.F.R. Part 35 (2006), Entergy Services, Inc. ("ESI"), as agent and on behalf of the Entergy Operating Companies<sup>1</sup> (collectively, "Entergy"), hereby submits for filing an amendment ("Amendment") to the Entergy System Agreement ("System Agreement" or "Tariff").

The System Agreement, as amended, is a FERC-approved rate schedule filed with and subject to the exclusive jurisdiction of this Commission. The System Agreement includes various Service Schedules that govern, among other things, the allocation of certain costs associated with the integrated operations of the Entergy System. This filing proposes three amendments to section 30.12 of Service Schedule MSS-3. The first proposed amendment reflects an accounting reclassification related to Property Under Capital Lease, the second proposed amendment clarifies that the return on common equity rates used in the formula are to be those in effect at December 31 of the previous year, and the third amendment clarifies the definition of a few variables.

<sup>1</sup> The Operating Companies are Entergy Arkansas, Inc. ("EAP"), Entergy Gulf States, Inc. ("EGS"), Entergy Louisiana LLC ("ELL"), Entergy Mississippi, Inc. ("EMI"), and Entergy New Orleans, Inc. ("ENO"). The generation and bulk transmission systems of all of the Operating Companies are collectively referred to as the "Entergy System."

Philis J. Posey  
April 6, 2007  
Page 2

## I. Background

In Opinion Nos. 480 and 480-A, the Commission ordered Entergy to make certain amendments to the System Agreement.<sup>2</sup> The Commission held that “[f]uture production cost comparisons among the Operating Companies should follow the methodology in Exhibit ETR-26.”<sup>3</sup> On November 17, 2006, the Commission accepted, with several modifications, amendments to System Agreement Service Schedule MSS-3.<sup>4</sup> In compliance with that order, on December 18, 2006, in Docket No. EL01-88-006, ESI filed a further revised MSS-3, which is pending before the Commission.

## II. Contents of Filing and Request for Waiver

Included in this filing are the following materials:

- This transmittal letter describing the Amendment;
- Clean version of the revised Service Schedule MSS-3 of the System Agreement; and
- Black-lined version of the revised Service Schedule MSS-3, showing the amendments to that Schedule. The black-lined version shows changes to the version of MSS-3 filed December 18, 2006, in Docket No. EL01-88-006.

### Part 35 Requirements

This filing does not involve a rate increase within the meaning of section 35.13(a)(2)(iii) of the Commission’s regulations, 18 C.F.R. § 35.13(a)(2)(iii). No expenses or costs in connection with this filing are illegal, duplicative, or unnecessary within the meaning of 18 C.F.R. § 35.13(b)(7). To the extent that the enclosed materials and information do not meet the detailed filing requirements of the Commission’s regulations, Entergy requests that the Commission grant a waiver. Good cause exists to grant such waiver because Entergy is requesting modifications to a rate formula, the System Agreement, that already has been

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<sup>2</sup> *Louisiana Public Service Comm’n v. Entergy Services, Inc.*, Opinion No. 480, 111 FERC ¶ 61,311 (“Opinion No. 480”), *aff’d Louisiana Public Service Comm’n v. Entergy Services, Inc.*, Opinion No. 480-A, 113 FERC ¶ 61,282 (2005) (“Opinion No. 480-A”).

<sup>3</sup> Opinion No. 480 at P 33.

<sup>4</sup> *Louisiana Public Service Comm’n v. Entergy Services, Inc.*, 117 FERC ¶ 61,203 (2006) (“November 2006 Order”).

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April 6, 2007  
Page 3

approved by and is on file with the Commission. The modifications are being made to reflect an accounting reclassification and to clarify the return on common equity to be used in the calculation.

**III. Requested Effective Date and Regulatory Requirements**

Requested Effective Date

Entergy requests that the Commission accept these Amendments for filing, effective no later than fifty-three (53) days after filing. Entergy requests that the Amendments be allowed to go into effect without suspension, hearing or investigation. The need for the proposed changes was just discovered and identified and Entergy believes that good cause exists to allow these changes to be reflected concurrent with the other proposed changes to Service Schedule MSS-3 that were filed with the Commission on March 30, 2007. Accordingly, Entergy requests that any waivers be granted, as necessary, to allow the proposed revisions to take effect no later than 53 days after filing, May 29, 2007.

Persons Served

Entergy has served a copy of this filing on the state and local regulators of the Entergy Operating Companies and on the e-mail service list for FERC Docket No. EL01-88-001.

Service List

Please place the following on the official service list for this proceeding.

William S. Scherman  
Skadden, Arps, Slate,  
Meagher & Flom LLP  
1440 New York Avenue, N.W.  
Washington, D.C. 20005  
(202) 371-7060

Kimberly H. Despeaux  
Associate General Counsel  
Entergy Services, Inc.  
Mail Unit L-ENT-26E  
639 Loyola Avenue  
New Orleans, LA 70113  
(504) 576-4267

**IV. Description of the Entergy System**

Entergy Corporation is a public utility holding company and corporate parent of the five Entergy Operating Companies. The Entergy Operating Companies own and operate generation, transmission, and distribution facilities in four states - Arkansas, Louisiana, Mississippi, and Texas. The Operating Companies provide electric service to retail customers subject to state and local regulation and transmit and sell power at wholesale, subject to regulation by the

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April 6, 2007  
Page 4

Federal Energy Regulatory Commission. ESI is a wholly owned subsidiary of Entergy Corporation, providing management, administrative, accounting, legal, engineering, and other services to the subsidiaries of Entergy Corporation.

## V. Description of the Amendments

In Opinion No. 480, the Commission ordered Entergy to follow the methodology in Exhibit ETR-26 for purposes of calculating production cost comparisons among the Operating Companies.<sup>5</sup> Herein, Entergy proposes to amend Service Schedule MSS-3, section 30.12 to comply with the methodology in ETR-26 and ETR-28.<sup>6</sup> The first amendment is necessary to incorporate FERC accounts related to Property Under Capital Lease into the production cost formula in a manner consistent with the manner in which it was reflected in Exhibits ETR-26 and ETR-28. The second amendment clarifies that the return on common equity rates are to be those in effect as of the same date used for the five (5) other cost of capital components used in section 30.12. The third amendment clarifies the definition of certain variables related to plant investment.

### 1. Amendment To Properly Reflect FERC Account Numbers Relating To Property Under Capital Leases

Section 30.12 is a section added in compliance with Opinion No. 480. This Section provides the formula for determining each Operating Company's actual Production Costs (PC). A Company's PC are the sum of the Company's actual variable production costs (VPC) and actual fixed production costs (FPC). Detailed formulas for calculating VPC and FPC are included in that section. Variable Production Costs (VPC) are calculated as the sum of each Company's variable production rate base (VPRB) times the average weighted cost of capital, including income taxes, and each Company's variable production expenses (VPX). The formula and inputs for determining variable production costs (VPC) are shown beginning on Original Sheet No. 48C of MSS-3, section 30.12. Relevant here, VPC includes, *inter alia*, nuclear production plant in service (NPP) which is defined as the sum of FERC Accounts 320 through 325, excluding asset retirement obligations (ARO), if any.

Exhibits ETR-26 and ETR-28 reflected the inclusion of total production plant, including Property Under Capital Lease. However, the current definition of variable NPP does not include a reference to FERC Account 101.1 wherein Property Under Capital Lease is recorded. Entergy proposes to amend the

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<sup>5</sup> Opinion No. 480 at P 33.

<sup>6</sup> Exhibit ETR-28 includes a more detailed breakdown of the calculations reflected in ETR-26. November 2006 Order at P 63.

Philis J. Posey  
April 6, 2007  
Page 5

definition of NPP on Original Sheet 48C to include "and FERC Account 101.1." Similarly, Entergy proposes to amend the definition of production plant in service (PP) and production plant in service excluding nuclear plant (PPXN) in the Fixed Production Rate Base (FPRB) formula to reflect the production Property Under Capital Lease that is recorded in FERC Account 101.1. Thus, on Original Sheet 48F and 48G, the words "and FERC Account 101.1" are added to the definitions of PP and PPXN. Correspondingly, to reflect the accumulated amortization associated with Property Under Capital Lease, Entergy proposes to modify the definitions of (1) Nuclear Accumulated Provision for Depreciation (NAD); and (2) Accumulated Provision for Depreciation associated with non-nuclear production plant in service and coal mining equipment (ADXN) to include Amortization of Other Utility Plant recorded in Account 111.

Exhibits ETR-26 and ETR-28 also reflected the inclusion of total nuclear depreciation expense (NDE), which historically had been recorded in FERC Account 403, (Depreciation Expense). The definition of NDE is shown on Original Sheet 48F. In 2003, Entergy began recording nuclear amortization on the portion of ELL's Waterford 3 nuclear plant subject to a sale/leaseback in FERC Account 404, Amortization of Limited Term Electric Plant, rather than Account 403. Entergy proposes to amend the definition of NDE in Section 30.12 to include amounts recorded in Account 404 so that the Section 30.12 formula for determining Actual Production Costs continues to capture total nuclear depreciation expense. Similarly, Entergy proposes to make a similar amendment to the definition of depreciation expense associated with plant investment in production plant in service excluding nuclear plant (DEXN) in the Fixed Production Expense (FPX) formula to reflect the inclusion of Account 404.

## 2. Amendment To Clarify the Date To Determine The Retail Return on Common Equity Rates

In section 30.12, the weighted average cost of capital (CM) is determined based, in part, on the "simple average of the Companies most recently approved retail return on common equity rate," or ("c"). The proposed amendment will modify this provision to define c as the "simple average of the Companies' approved retail return on common equity rates as of Dec. 31 of the previous year." This amendment clarifies that the return on common equity rates are to be those in effect as of the same date used for the other cost of capital components used in that section.

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### 3. Amendment To Clarify the Definition of Selected Variables

Exhibits ETR-26 and ETR-28 predated the existence of Statement of Financial Accounting Standards 143 relating to Asset Retirement Obligations (ARO). The definition of Electric Plant in Service (PXI) and General Plant in Service (GP) on Original Sheet 48D and 48G, respectively, needs to be amended by adding "excluding ARO, if any".

Exhibits ETR-26 and ETR-28 defined Electric Plant in Service (PXI) and Electric and Gas Plant in Service (EGPXI) on a consistent basis, i.e., EGPXI was equal to PXI plus Gas Plant. However, the current definition of variable EGPXI does not include all accounts that are reflected in the calculation of variable PXI. Entergy proposes to revise the definition of EGPXI on Original Sheets 48G and 48H to read as "Electric and Gas Plant in Service defined as PXI above plus Gas Plant as recorded in FERC Account 118 excluding ARO, if any."

### VI. Conclusion

Entergy respectfully requests that the Commission accept these Amendments to the Entergy System Agreement for filing, effective 53 days after filing, without suspension or hearing.

Respectfully submitted,

  
J. Wayne Anderson

Deputy General Counsel  
Kimberly H. Despeaux  
Associate General Counsel  
Entergy Services, Inc.  
Mail Unit L-ENT-26E  
639 Loyola Avenue  
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101 Constitution Avenue, N.W.  
Suite 200 East  
Washington, DC 20001  
(202) 530-7342

cc: E-mail Service List in Docket No. EL01-88

**UNITED STATES OF AMERICA  
BEFORE THE  
FEDERAL ENERGY REGULATORY COMMISSION**

**Louisiana Public Service Commission**

**Docket No. EL10-65-005**

**v.**

**Entergy Corporation  
Entergy Services, Inc.  
Entergy Louisiana, LLC  
Entergy Arkansas, Inc.  
Entergy Mississippi, Inc.  
Entergy New Orleans, Inc.  
Entergy Gulf States of Louisiana  
Entergy Texas, Inc.**

**Entergy Services, Inc.**

**ER14-2085-001  
ER11-3658-001  
ER12-1920-001  
ER13-1595-001  
(Consolidated)**

**EXHIBIT LC-10  
OF  
LANE KOLLEN**

**ON BEHALF OF THE  
LOUISIANA PUBLIC SERVICE COMMISSION**

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

ENTERGY SERVICES, INC.  
FEDERAL ENERGY REGULATORY COMMISSION  
Docket No. EL09-50-000

Response of: Entergy Services, Inc.  
to the Fifth Set of Data Requests  
of Requesting Party: Commission Trial Staff

---

Question No.: STAFF 5-5

Part No.:

Addendum:

Question:

- a. Please provide the step-by-step derivation of the Account 190 balance that was created at the time of the Waterford 3 sale/leaseback. Include all workpapers with your response, showing the derivation of the gain on the sale and the tax rate applied to that gain.
- b. Please provide each debit/credit to the Account 190 balance associated with the Waterford 3 sale/leaseback since it was created. In addition, specify each contra account, Account 4101.1, 410.2, 411.1 or 411.2 credit/debit and indicate the account accordingly.
- c. Please provide the step-by-step derivation of the Account 282 balance associated with that portion of Waterford 3 that was sold and subsequently leased back as it existed immediately prior to that portion of Waterford 3 being sold.
- d. Please explain what happened to the Account 282 balance shown in response to part c) above at the time of the sale/leaseback. If the Account 282 balance was not reversed at the time of the Waterford 3 sale/leaseback, please specify the end of year balance as of 2006, 2007, 2008 and the balance to date.
- e. If the Account 282 balance shown in response to part c) above at the time of the sale/leaseback was not fully reversed, please specify how the balance is treated in the 2009 bandwidth calculation.
- f. Please explain, in detail, why an Account 190 balance associated with that portion Waterford 3 sale that was subsequently leased back was created, rather than the Account 282 balance specified in



Question No.: STAFF 5-5

response to part c) above, being applied as payment for the income tax due on the gain of the sale.

---

## Response:

- a. Notwithstanding and without waiving the objection, ESI responds as follows: See the attached workpapers.
- d. Notwithstanding and without waiving the objection, ESI responds as follows: See the attached workpapers.
- e. Notwithstanding and without waiving the objection in part “c”, ESI responds as follows: Account 282121 (W3 Nuclear Plant Deprec – Fed) is included in the ADIT amount for the Bandwidth Calculation.
- f. Notwithstanding and without waiving the objection in part “c”, ESI responds as follows: An Account 190 had to be established because the sales price was in excess of the net book value.



1:58 10/06/89

LOUISIANA POWER & LIGHT COMPANY  
W-3 SALE/LEASEBACK

PAGE NO. i

REPORT NO. LGA1051-01

JOURNAL ENTRY 98F MONTH ENDING SEPTEMBER, 1989

FERC ACCT	ACCOUNT DESCRIPTION	DEBIT AMOUNT	CREDIT AMOUNT	NET AMOUNT
136.	TEMPORARY CASH INVESTMENTS	353,600,000.00	0.00	353,600,000.00
190.	ACCUM. DEFERRED INCOME TX 127	70,322,879.00	3,774,395.00	66,548,484.00
	TOTAL ASSET ACCOUNTS	423,922,879.00	3,774,395.00	
224.	OTHER LONG TERM DEBT	0.00	353,600,000.00	353,600,000.00-
237.	INTEREST ACCRUED	0.00	164,688.00	164,688.00-
282.	ACC.DEF.INC.TAX.-LBR&ADR-EL	31,127,790.00	207,375.00	30,920,415.00
	TOTAL LIABILITY ACCOUNTS	31,127,790.00	353,972,063.00	
410.1	PROV.DEF INC TAXES-UT OP INC-E	207,375.00	0.00	207,375.00
410.2	PROV.DEF INC TAXES-O INC DED-E	3,774,395.00	0.00	3,774,395.00
411.1	INC TAXES DEF PRI YRS-CR-UOI-E	0.00	101,450,669.00	101,450,669.00-
427.	INTEREST ON LONG TERM DEBT	164,688.00	0.00	164,688.00
	TOTAL INCOME ACCOUNTS	4,146,458.00	101,450,669.00	
	TOTAL JOURNAL ENTRY	459,197,127.00	459,197,127.00	

EL09-50-0000

STAFF 5-5 SS45

TJ27  
pw 27

9776291002

LOUISIANA POWER & LIGHT COMPANY  
NEW ORLEANS PUBLIC SERVICE INC.

MANUAL JOURNAL BATCH TICKET NO.-----

JOURNAL ENTRY NUMBER (1)

MONTH NUMBER

9 85

COMPANY CODE (LP&L=2) & (NOPSI=4)

2

MONTH YEAR

JOURNAL ENTRY DATE (1)

9 89

TOTAL DEBITS

459 197 127 : 00

TOTAL CREDITS

459 197 127 : 00

JOURNAL ENTRY DESCRIPTION (30 CHARACTER MAXIMUM)

W-3 SALE/LEASEBACK

(PRINTS IN HEADING OF COMPUTER PRINTED ENTRY)  
CARD CODE (ZERO)

*[Signature]*  
PREPARED BY

(1) Indicate journal entry MONTH as follows:

January thru September - 1 thru 9

October - O  
November - N  
December - D

Journal entries transmitted to the computer center  
intermittently during the month must be coded with a "W"  
followed by the regular numbers. The last batch of the  
month for the same journal should then have the regular  
code indicated--1 thru 9, O, N or D.

LOUISIANA POWER & LIGHT COMPANY / NEW ORLEANS PUBLIC SERVICE INC.

JOURNAL ENTRY NAME / DESCRIPTION  
W-13 SALE/LEASEBACK

PAGE 1 OF 2

DATE	
MONTH	YEAR
9	89

(MARK BLOCK INDICATING COMPANY)

LOUISIANA POWER & LIGHT COMPANY

COMPANY CODE 2

NEW ORLEANS PUBLIC SERVICE INC.

COMPANY CODE 4

JOURNAL ENTRY NO. 98F

MONTH TO BE RECORDED Sept '89

EL09-50-000

DESCRIPTION	PAMS G.L./REF.		DISTRIBUTION								AMOUNT						
	ACCOUNT		LOC. CHG.	DEPT. CODE	ACCOUNT		SPECIFIC E.R./W.O. J.O./U.R.	VEH. NO./ OTHER	ASG. LOC.	TYPE COST	DEBIT		CREDIT				
	MAJOR	SUB			MAJOR	SUB											
					136	002					353	600	000	00			
					224	227						353	600	000	00		
					410	11					174	394	00				
					410	12					32	981	00				
					410	21					3	005	678	00			
					410	22					768	717	00				
					190	157					49	687	384	00			
					190	158					20	549	297	00			
					282	111					238	737	00				
					282	112					31	195	00				
					282	117					417	360	00				
					282	118					54	750	00				
					282	123					30	385	748	00			
					190	133								3	005	678	00
					190	134								768	717	00	
					282	107								174	394	00	
TOTALS													+			+	

EXPLANATION (DO NOT KEYPUNCH) TO RECORD ENTRIES ON WATERFORD 3 SALE/LEASEBACK

FOR Sept '89.

APPROVALS  
 PREPARED BY: [Signature]  
 APPROVED BY:

STAFF 5-5 SS47

LOUISIANA POWER & LIGHT COMPANY / NEW ORLEANS PUBLIC SERVICE INC.

JOURNAL ENTRY NAME / DESCRIPTION  
M-3 ISALE/2EASLEBLACKI

PAGE 2 OF 2

DATE	
MONTH	YEAR
9	89

(MARK BLOCK INDICATING COMPANY)  
 LOUISIANA POWER & LIGHT COMPANY COMPANY CODE 2  
 NEW ORLEANS PUBLIC SERVICE INC. COMPANY CODE 4

JOURNAL ENTRY NO. 98F  
 MONTH TO BE RECORDED Sept '89

EL09-50-000

DESCRIPTION	PAMS G.L./REF.		DISTRIBUTION								AMOUNT			
	ACCOUNT		LOC. CHG.	DEPT. CODE	ACCOUNT		SPECIFIC E.R./W.O. J.O./U.A.R.	VEH. NO./ OTHER	ASG. LOC.	TYPE COST	DEBIT	CREDIT		
	MAJOR	SUB			MAJOR	SUB								
					287	108						32981.00		
					411	11					80	729 229.00		
					411	12					20	635 242.00		
					427	2				164	688.00			
					237	217						164 688.00		
					190	157				60	984.00			
					190	158				25	214.00			
					411	11						60 984.00		
					411	12						25 214.00		
TOTALS											459	197 127.00	459	197 127.00

EXPLANATION (DO NOT KEYPUNCH)

APPROVALS

PREPARED BY:

APPROVED BY:

STAFF 5-5 SS48

Page 7 of 12

Exhibit LC-10

20150501-5453 FEREC PDF (Unofficial) 5/1/2015 4:30:34 PM

LOUISIANA POWER & LIGHT COMPANY  
 DETAIL DISTRIBUTION \*\*\* JEID = 98F

DESCRIPTION	REFER NUMBER	DATE	LOC CHG D	ACCOUNT DISTRIBUTION			U OF M	QUANTITY	TOTAL AMOUNT
				ACC.NO	HLWO.	LLWO			
1 SALE/LEASEBACK	0989			136002				999999999	
2 SALE/LEASEBACK	0989			136002				999999999	
3 SALE/LEASEBACK	0989			136002				999999999	
3 SALE/LEASEBACK	0989			136002			AS	536000000	
				136			AM	999999999	
				136			AM	999999999	
				136			AM	999999999	
				136			AM	536000000	
3 SALE/LEASEBACK	0989			190133				30056780	
				190133			AS	30056780	
3 SALE/LEASEBACK	0989			190134				7687170	
				190134			AS	7687170	
3 SALE/LEASEBACK	0989			190157				496873840	
3 SALE/LEASEBACK	0989			190157				609840	
				190157			AS	497483680	
3 SALE/LEASEBACK	0989			190158				205492970	
3 SALE/LEASEBACK	0989			190158				252140	
				190158			AS	205745110	
				190158			AS	665484840	
				190			AM	665484840	
							CLS	999999999	
							CLS	999999999	
							CLS	999999999	
							CLS	999999999	
							CLS	201484840	
9 SALE/LEASEBACK	0989			224227				999999999	

STAFF 5-5 SS49

10:53 10/06/89  
 REPORT NO. LGA7102-02

LOUISIANA POWER & LIGHT COMPANY  
 DETAIL DISTRIBUTION \*\*\* JEID = 98F

PAGE NO.  
 MONTH OF SEPTEMBER 198

DESCRIPTION	REFER NUMBER	DATE	LOC CHG D	ACCOUNT DISTRIBUTION			U OF M	QUANTITY	TOTAL AMOUNT
				ACC.NO	HLWO.	LLWO			
SALE/LEASEBACK	0989			224227				999999999	
SALE/LEASEBACK	0989			224227				999999999	
SALE/LEASEBACK	0989			224227				536000000	
				224			AM	999999999	
				224			AM	999999999	
				224			AM	999999999	
				224			AM	536000000	
SALE/LEASEBACK	0989			237217				1646880	
				237			AM	1646880	
SALE/LEASEBACK	0989			282107				1743940	
				282107			AS	1743940	
SALE/LEASEBACK	0989			282108				329810	
				282108			AS	329810	
SALE/LEASEBACK	0989			282111				2387370	
				282111			AS	2387370	
SALE/LEASEBACK	0989			282112				311950	
				282112			AS	311950	
SALE/LEASEBACK	0989			282117				4173600	
				282117			AS	4173600	
SALE/LEASEBACK	0989			282118				547500	
				282118			AS	547500	
SALE/LEASEBACK	0989			282123				30385748	
				282123			AS	30385748	
				282			AM	30920410	
							CLS	999999999	
							CLS	999999999	

EL09-50-000

STAFF 5-5 SSS50

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Exhibit LC-10  
 Page 90 of 98



0:53 10/06/89  
 PORT NO. LGA7102-02

LOUISIANA POWER & LIGHT COMPANY  
 DETAIL DISTRIBUTION \*\*\* JEID = 98F

PAGE NO.  
 MONTH OF SEPTEMBER 19

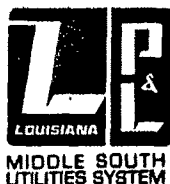
DESCRIPTION	REFER NUMBER	DATE	LOC CHG D	ACCOUNT DISTRIBUTION			U OF M	QUANTITY	TOTAL AMOUNT
				ACC.NO	HLWO.	LLWO			
SALE/LEASEBACK		0989		41011					1743940
				41011			AS		1743940
SALE/LEASEBACK		0989		41012					329810
				41012			AS		329810
				4101			AM		2073750
SALE/LEASEBACK		0989		41021					30056780
				41021			AS		30056780
SALE/LEASEBACK		0989		41022					7687170
				41022			AS		7687170
				4102			AM		37743950
SALE/LEASEBACK		0989		41111					807292290
SALE/LEASEBACK		0989		41111					609840
				41111			AS		807902130
SALE/LEASEBACK		0989		41112					206352420
SALE/LEASEBACK		0989		41112					252140
				41112			AS		206604560
				4111			AM		999999990
				4111			AM		14506690
SALE/LEASEBACK		0989		4272					1646880
				427			AM		1646880
							CLS		973042110
TOTAL DEBITS									459197127
TOTAL CREDITS									459197127

EL 09-50-000

STAT 5 SSS1

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Exhibit LC-10  
 Page 10 of 12

**LOUISIANA**  
POWER & LIGHT / INTER-OFFICE CORRESPONDENCE

Date: October 6, 1989

Office: 1010 Common Street

To: Jim Howard

From: Mike Volpi *MSU*  
Terrell Martin *TM*

Subject: Recordation of Waterford 3 Sale leaseback

As per our phone conversation yesterday, attached are the journal entries necessary to record the effects of the sale leaseback in September 1989 except the accrual of interest income that you have agreed to record. Recordation of current income tax expense and utilization of the federal NOL carryforward will be handled by the Tax Department via journal entry 95. We understand that certain legal and other issuance costs have not yet been charged to job order 174.1 91552. Therefore, this job order should probably be closed in October 1989 with recordation of a full month's amortization (plus two days for September) in October 1989.

A final amortization schedule of principal and interest will be forwarded when available for your use in accruing interest in future periods. Also, accrual of interest on the first mortgage bonds to be refunded on October 27 should continue thru that date.

Please review the attached for proper FERC account number and assign appropriate sub-accounts where needed. Should you have any questions, please give either of us a call.

cc: Messrs. M. H. McLetchie  
J. C. Alack  
F. H. Yeager  
R. W. Boulmay  
T. W. Boatright  
Ms. K. R. Parham  
E. H. Head  
N. L. Mayer

" AN EQUAL OPPORTUNITY EMPLOYER "

SENT BY: LP&amp;L INC.

;10-6-89 2:39PM ;

LOUISIANA POWER & LIGHT COMPANY  
WATERFORD 3 SALE-LEASEBACK  
JOURNAL ENTRIES FOR SEPTEMBER 1989

## JOURNAL ENTRIES FOR SEPTEMBER 1989

NO.	FERC ACCOUNT	DESCRIPTION	DEBIT	CREDIT
1	136.XXX 002 224.XXX 227	Temporary investments Other long-term debt	353,600,000.00	353,600,000.00
TO RECORD RECEIPT OF PROCEEDS AND INVESTMENT IN TEMPORARY CASH INVESTMENTS AND TO RECORD RELATED OBLIGATION AS PER SFAS NO. 98				
2	410.11 410.12 410.21 410.22 190.XXX 157 190.XXX 158 282.111 282.112 282.117 282.118 282.123 190.133 190.134 282.107 282.108 411.11 411.12	Deferred income taxes-fed. Deferred income taxes-st. Deferred income taxes-fed. Deferred income taxes-st. Waterford 3 saleleaseback-fed. Waterford 3 saleleaseback-st. Pensions chg'd to constr.-fed. Pensions chg'd to constr.-st. Taxes chg'd to constr.-fed. Taxes chg'd to constr.-st. Nuclear plant depreciation-fed. Waterford 3 disallowance-fed. Waterford 3 disallowance-st. Waterford 3 test energy-fed. Waterford 3 test energy-st. Deferred income taxes-fed. Deferred income taxes-st.	174,394.00 32,981.00 3,005,678.00 768,717.00 49,687,384.00 20,549,297.00 238,737.00 31,195.00 417,360.00 54,750.00 30,385,748.00	3,005,678.00 768,717.00 174,394.00 32,981.00 80,729,229.00 20,635,242.00
TO RECORD DEFERRED TAXES ON DIFFERENCE BETWEEN BOOK AND TAX BASIS				
3	427.2 <del>237.XXX 217</del> 237.XXX 217 190.XXX 157 190.XXX 158 411.11 411.12	Interest expense Interest accrued Waterford 3 saleleaseback-fed. Waterford 3 saleleaseback-st. Deferred income taxes-fed. Deferred income taxes-st.	164,688.00 60,984.00 25,214.00	164,688.00 60,984.00 25,214.00
TO ACCRUE INTEREST FOR TWO DAYS ON WATERFORD 3 LEASE OBLIGATION AND RELATED DEFERRED TAXES (2/94 * \$7,740,342 INTEREST ACCRUAL FOR 1989)				

## NOTE:

ALL MAJOR ACCOUNT NUMBERS FOLLOWED BY ".XXX" REQUIRE POSSIBLE SUB-ACCOUNTS  
TO BE SET UP FOR THIS TRANSACTION

**UNITED STATES OF AMERICA  
BEFORE THE  
FEDERAL ENERGY REGULATORY COMMISSION**

**Louisiana Public Service Commission**

**Docket No. EL10-65-005**

**v.**

**Entergy Corporation  
Entergy Services, Inc.  
Entergy Louisiana, LLC  
Entergy Arkansas, Inc.  
Entergy Mississippi, Inc.  
Entergy New Orleans, Inc.  
Entergy Gulf States of Louisiana  
Entergy Texas, Inc.**

**Entergy Services, Inc.**

**ER14-2085-001  
ER11-3658-001  
ER12-1920-001  
ER13-1595-001  
(Consolidated)**

**EXHIBIT LC-11  
OF  
LANE KOLLEN**

**ON BEHALF OF THE  
LOUISIANA PUBLIC SERVICE COMMISSION**

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

# Federal Energy Regulatory Commission

**Date:** March 26, 2014

**Volume:** 4

**Case:** In The Matter Of: Entergy Services, Inc., Dkt No. ER10-1350-001



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Internet: [www.acefederal.com](http://www.acefederal.com)

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<p>1 MR. ORTMAN: Thank you.</p> <p>2 PRESIDING JUDGE: Ms. Shelton?</p> <p>3 MS. SHELTON: Yes, your Honor. Dana Shelton for</p> <p>4 the Louisiana Commission, and I will be conducting our</p> <p>5 cross-examination of Mr. Peters today.</p> <p>6 PRESIDING JUDGE: Thank you.</p> <p>7 CROSS-EXAMINATION</p> <p>8 BY MS. SHELTON:</p> <p>9 Q Good afternoon, Mr. Peters.</p> <p>10 A Good afternoon.</p> <p>11 Q You sponsor the bandwidth calculation in this</p> <p>12 case; true?</p> <p>13 A Yes; that's correct.</p> <p>14 Q And you supervise and are responsible for the</p> <p>15 preparation of the bandwidth calculation; right?</p> <p>16 A Yes; that's correct.</p> <p>17 Q You determined what ADT goes into the bandwidth</p> <p>18 calculation; correct?</p> <p>19 A I determined what ADIT --</p> <p>20 Q What did I say?</p> <p>21 A I thought I heard you say "ADT." But I</p> <p>22 determined what ADIT went into the calculation.</p> <p>23 Q Okay. Well, I meant ADIT.</p> <p>24 A Okay.</p> <p>25 Q Can you tell us for the record what ADIT stands</p>	<p>1 Q And ADIT that is not associated with an asset</p> <p>2 that's in the rate base should not go into the calculation;</p> <p>3 is that also true?</p> <p>4 A In general, that is true.</p> <p>5 Q When you say "associated with," that the ADIT is</p> <p>6 associated with assets that are included in the bandwidth</p> <p>7 rate base, you mean that the ADIT was generated as a result</p> <p>8 of the rate base items; right?</p> <p>9 A In general, yes.</p> <p>10 Q So if the asset that generated the ADIT is</p> <p>11 included in the bandwidth rate base, the ADIT it generated</p> <p>12 should be included in the bandwidth, too; right?</p> <p>13 A In general, yes.</p> <p>14 Q Do you agree with this: For storm restoration</p> <p>15 costs that are securitized and removed from the bandwidth</p> <p>16 calculation, the ADIT generated by those securitized</p> <p>17 amounts should be removed from the bandwidth calculation</p> <p>18 also?</p> <p>19 A The ADIT -- per my testimony, it specifically</p> <p>20 addresses the concept of securitization ADIT, and that has</p> <p>21 been removed from the calculation because the securitized</p> <p>22 assets are not included in the rough production cost</p> <p>23 calculation.</p> <p>24 Q But that wasn't exactly my question.</p> <p>25 A I'm sorry.</p>
<p>Page 140</p> <p>1 for?</p> <p>2 A Yes. ADIT stands for accumulated deferred</p> <p>3 income taxes.</p> <p>4 Q Okay. The key determinant for deciding what</p> <p>5 ADIT goes into the bandwidth calculation is whether the</p> <p>6 ADIT is associated with an asset that is in the bandwidth</p> <p>7 rate base; true?</p> <p>8 A That's a key component, but per the tariff, the</p> <p>9 ADIT is what's properly and generally accruable for</p> <p>10 deferred cost of services purposes.</p> <p>11 Q Okay. But what I'm trying to get at is what</p> <p>12 your key determinant was in deciding whether the ADIT went</p> <p>13 into the bandwidth.</p> <p>14 A Yes, and that is -- excuse me. Go ahead with</p> <p>15 your question.</p> <p>16 Q So the key determinant is, as I stated it, which</p> <p>17 is, what ADIT goes into the bandwidth calculation is that</p> <p>18 ADIT that is an associated with an asset that is in the</p> <p>19 bandwidth calculation; right?</p> <p>20 A It is a part of the rate base that goes into the</p> <p>21 calculation.</p> <p>22 Q So ADIT that is associated with an asset that's</p> <p>23 in the rate base in the bandwidth calculation should also</p> <p>24 go into the bandwidth calculation; right?</p> <p>25 A As a general rule, yes.</p>	<p>Page 142</p> <p>1 Q Let me try it again.</p> <p>2 A Okay.</p> <p>3 Q For storm restoration costs that are securitized</p> <p>4 and removed --</p> <p>5 A Okay.</p> <p>6 Q -- from the bandwidth calculation, the ADIT that</p> <p>7 is generated by those securitized amounts should also be</p> <p>8 removed from the bandwidth calculation; true?</p> <p>9 A In general, yes.</p> <p>10 Q Okay. Are you familiar with the FERC Docket</p> <p>11 09-1224 case?</p> <p>12 A Yes.</p> <p>13 Q And that was Entergy's third annual bandwidth</p> <p>14 filing case?</p> <p>15 A Yes; that's correct.</p> <p>16 Q And you were involved with that filing; true?</p> <p>17 A Yes, I was.</p> <p>18 Q And you sponsored the calculation in that case,</p> <p>19 like you do in this case; true?</p> <p>20 A Yes.</p> <p>21 MS. SHELTON: Your Honor, I would like to mark</p> <p>22 as an exhibit Entergy's filing in FERC Docket ER09-1224,</p> <p>23 dated May 29th, 2009. I would like to mark that for</p> <p>24 identification as LC-154.</p> <p>25 PRESIDING JUDGE: It is so marked.</p>

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