

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF:

**ELECTRONIC APPLICATION OF KENTUCKY)
POWER COMPANY FOR APPROVAL OF A)
CERTIFICATE OF PUBLIC CONVENIENCE)
AND NECESSITY FOR ENVIRONMENTAL)
PROJECT CONSTRUCTION AT THE)
MITCHELL GENERATING STATION, AND)
AMENDED ENVIRONMENTAL COMPLIANCE)
PLAN, AND REVISED ENVIRONMENTAL)
SURCHARGE TARIFF SHEETS)**

CASE NO. 2021-00004

**DIRECT TESTIMONY
AND EXHIBITS
OF
LANE KOLLEN**

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

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

MAY 2021

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CASE NO. 2021-00004

DIRECT TESTIMONY OF LANE KOLLEN

I. QUALIFICATIONS AND SUMMARY

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

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

5

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

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

9

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

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

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

13 I have testified before the Kentucky Public Service Commission on numerous
14 occasions, including Kentucky Power Company (“KPC” or “Company”) base rate
15 proceedings, Case Nos. 2020-00174, 2017-00179, 2014-00396, 2009-00459, and
16 2005-00341; Mitchell acquisition proceeding, Case No. 2012-00578; allocation of fuel
17 costs to off-system sales proceeding, Case No. 2014-00255; ecoPower biomass
18 purchased power agreement (“PPA”) proceeding, Case No. 2013-00144; Big Sandy 2
19 environmental retrofit proceeding, Case No. 2011-00401; wind power PPA
20 proceeding, Case No. 2009-00545; various Environmental Surcharge (“ES”) proceedings
21 and Fuel Adjustment Clause (“FAC”) proceedings; numerous Louisville

1 Gas and Electric Company (“LG&E”) and Kentucky Utilities Company (“KU”) base,
2 ES, and FAC proceedings; and Big Rivers Electric Corporation and East Kentucky
3 Power Cooperative, Inc. base rate, ES, FAC, and other proceedings.¹
4

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

6 A. I am testifying on behalf of the Office of the Attorney General of the Commonwealth
7 of Kentucky (“AG”) and the Industrial Utility Customers, Inc. (“KIUC”), a group of
8 large customers taking electric service on the KPC system. The AG and KIUC have
9 been active participants in all significant KPC rate and certification proceedings for
10 many years.
11

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

13 A. The purpose of my testimony is to address the Company’s request for a Certificate of
14 Public Convenience and Necessity (“CPCN”) to construct environmental projects at
15 the Mitchell power plant located in West Virginia necessary to comply with the Coal
16 Combustion Residuals (“CCR”) and Steam Electric Effluent Limitation Guidelines
17 (“ELG”) Rules promulgated by the Environmental Protection Agency (“EPA”), which
18 it has identified in the aggregate as Project 22. I also address the Company’s request
19 to recover the costs of the projects through its Environmental Surcharge (“ES”) tariff,

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

1 including a change to recover a return on Construction Work In Progress (“CWIP”)
2 during construction in lieu of its prior use of Allowance for Funds Used During
3 Construction (“AFUDC”) for base ratemaking and ES purposes, and a change to
4 increase the depreciation rates on the Project 22 costs to 5.86% under Case 1 or 20.0%
5 under Case 2.²

6 The Company asserts that it must comply with the CCR Rule to continue
7 operating the Mitchell units after April 11, 2021 and must comply with the ELG Rule
8 to continue operating the units beyond 2028 and through 2040, the present probable
9 retirement date assumed for planning and depreciation purposes.

10 The Company presents Case 1, whereby it complies with both Rules and
11 operates the Mitchell Plant through 2040, and Case 2, whereby it complies with the
12 CCR Rule, but not the ELG Rule, and retires both units in 2028. The Company’s
13 economic analyses indicate that the continued operation of the Mitchell Plant through
14 2040 (Case 1) would result in net present value savings of \$27 million without carbon

² The Company’s requests for the change to CWIP in rate base from AFUDC and to increase the depreciation rates relate only to Project 22. These changes are described in the Direct Testimony of Lerah Scott and the Direct Testimony of Heather Whitney, but are not identified or described in the Company’s Application. Although the Company’s witness testimonies only address this change for Project 22, the Company proposes changes to its ES tariff that will make the change applicable to all projects in the future. More specifically, Exhibit LMS-2, a redlined version of the Company’s Tariff E.S. attached to the Direct Testimony of Ms. Scott, includes the following new terms: “The Environmental Compliance Rate Base for Kentucky Power should also include construction work in progress until assets are placed in service” and “return on environmental compliance rate base including construction work in progress.” In addition, Exhibit LMS-3, a revised version of ES Form 3.13 attached to the Direct Testimony of Ms. Scott, includes the following new line item under rate base: “Construction Work In Progress (CWIP).”

1 legislation and a net present value cost of \$6 million with carbon legislation compared
2 to the retirement of the Mitchell Plant in 2028 (Case 2).

3
4 **Q. Please summarize your testimony.**

5 A. I recommend that the Commission authorize the projects included in the Company's
6 request for a CPCN necessary to comply with the CCR Rule. I recommend that the
7 Commission deny the projects for a CPCN necessary to comply with the ELG Rule. I
8 base my recommendations on both quantitative and qualitative factors.

9 Quantitatively, the Company's economic studies demonstrate there are no
10 material savings from the continued operation of the Mitchell Plant beyond 2028 even
11 if there is no carbon legislation/regulation, which clearly represents is a significant risk
12 with a significant cost. However, the studies incorporate errors and unreasonable
13 assumptions that overstate the Company's claimed savings for Case 1 compared to
14 Case 2. If these errors are corrected and the assumptions modified, then Case 2 results
15 in savings compared to Case 1. More specifically, the Company's economic studies
16 fail to consider solar purchased power agreement ("PPA") resources in both cases, fail
17 to correctly reflect the installed costs of new combustion turbine additions in both
18 cases, fail to correctly reflect "abandonment loss" tax benefits in Case 2, fail to
19 correctly reflect the investment tax credits ("ITCs") on new solar resources in both
20 cases, and fail to correctly reflect the production tax credits ("PTCs") on new wind
21 resources in both cases.

1 The Company also failed to consider the possibility of securitization financing
2 for the remaining net book value and decommissioning costs in Case 2. Although
3 securitization financing is not presently available, it could result in savings of \$156
4 million (net present value) to customers while ensuring that the Company's investment
5 is paid off when the Mitchell Plant is retired. Securitization financing would make
6 Case 2 overwhelmingly economic with \$156 million in savings. With the support of
7 the Commission, the Company, the Attorney General, KIUC and other parties still
8 have the opportunity and the incentive to pursue securitization legislation.

9 Qualitatively, the Company's studies fail to consider that Case 2 avoids or
10 mitigates the risk exposure and lack of flexibility and opportunity that are inherent in
11 Case 1. The most evident risks in Case 1 are the political and economic risks that the
12 Company still will be forced to retire the Mitchell Plant before 2040 even if it complies
13 with the ELG Rule. These include the political risks of carbon legislation and/or
14 regulation that will require additional capital investment, restrict the ability of the
15 Mitchell Plant to operate, and/or increase the cost to operate, and the economics of
16 commercially available and declining cost renewable resources, as well as the
17 opportunity to site new reliable gas-fired generation capacity in Kentucky.

18 On the other hand, Case 2 not only presents less risk than Case 1, it provides
19 the Company with the flexibility and opportunity to reduce its cost structure in the near
20 term. Mr. Mattison notes that under Case 2 "The years between 2021 and 2028 would
21 allow the Company time to evaluate those replacement options and present a

1 recommended course of action in a later proceeding.”³

2 In addition, Case 2 ensures greater flexibility and opportunity for a new owner
3 of the Company and its assets to determine the best path forward without the political
4 and economic risk exposure from the continued operation of a coal-fired plant located
5 in West Virginia. American Electric Power (“AEP”) recently announced that it has
6 made the decision to divest the Company and redeploy the sale proceeds to other
7 investments after a recent comprehensive portfolio review.⁴ A new owner will have a
8 different asset base, cost structure, including financing cost structure, and customer
9 base. These differences could result in significantly different alternatives and
10 economic outcomes than under AEP’s ownership of the Company and its continued
11 ownership and operation of the Mitchell Plant. For example, under a generation and
12 transmission cooperative ownership structure, the new owner would have a
13 significantly lower financing cost than under AEP’s ownership for the same assets,
14 including the remaining net book value of the Mitchell Plant.

15 Finally, I recommend that the Commission reject the Company’s proposal to
16 increase the depreciation rates in the ES for this project regardless of whether it
17 includes only the CCR Rule costs or both the CCR Rule and ELG costs. Instead, I
18 recommend that the Commission direct the Company to use the presently authorized
19 depreciation rates for the projects necessary to comply with the CCR Rule or both the

³ Direct Testimony of Brett Mattison at 5-6.

⁴ AEP first quarter earnings call on April 22, 2021.

1 CCR Rule and ELG Rule.

2

3

II. MITCHELL PLANT STATISTICS

4

5 **Q. Describe the Mitchell Plant.**

6 A. The Mitchell Plant is located near Moundsville, West Virginia on the Ohio River. The
7 Mitchell Plant consists of two super-critical pulverized coal-fired base load generating
8 units (Unit 1 and Unit 2). Unit 1 has a capacity of 770 MW and Unit 2 has a capacity
9 of 790 MW for a total capacity of 1,560 MW. Both units were placed in service in
10 1971.

11 The Company owns a 50% undivided interest in Unit 1 and Unit 2. Wheeling
12 Power Company, another wholly owned subsidiary of AEP, owns the other 50%
13 undivided interest in each of the units.

14

15 **Q. How is the Mitchell Plant operated?**

16 A. The Company considers the Mitchell Plant as base load capacity; however, the units
17 each have very low and declining capacity factors, meaning that they generally are not
18 economic on an energy basis compared to pricing available in the PJM energy markets.

19 The Unit 1 capacity factor has steadily declined from 52.1% in 2016 to 22.43%
20 in 2020. [REDACTED]

█ [REDACTED]

█ [REDACTED]

3 The Unit 2 capacity factor has steadily declined from 60.0% in 2016 to 30.2%

4 in 2020. [REDACTED]

█ [REDACTED]

█ [REDACTED]

█ [REDACTED]

█ ■ **Where does the coal burned at the Mitchell Plant originate?**

9 A. The Mitchell Plant burns both high and low sulfur bituminous coals originating

10 primarily from mines located in West Virginia.⁷ In 2020, mines in Kentucky provided

11 only 9,250 tons, or 0.7%, and mines in West Virginia 1,229,276 tons, or 99.3%.

12

13 **Q. What were the staffing requirements and related compensation at the Mitchell**

14 **Plant?**

15 A. There were 225 employees at the Mitchell Plant in 2020.⁸ The average total

16 compensation for the full-time employees was \$144,477 in 2020, for a total annual

17 employee cost of \$32.5 million.⁹

18

⁵ Response to AG-KIUC 1-14. I have attached a copy of this response as my Exhibit__(LK-2).

⁶ *Id.*

⁷ Response to AG-KIUC 1-4. I have attached a copy of this response as my Exhibit__(LK-3).

⁸ Response to AG-KIUC 1-7. I have attached a copy of this response as my Exhibit__(LK-4).

⁹ Response to AG-KIUC 1-8. I have attached a copy of this response as my Exhibit__(LK-5).

1 **Q. Where do the Mitchell Plant employees and contractors reside?**

2 A. In 2020, the Mitchell Plant employees resided either in West Virginia or Ohio. No
3 employees resided in Kentucky.¹⁰ The Company does not know where its on-site
4 contractors reside.¹¹ However, it is likely that the contractors reside in West Virginia
5 and Ohio, like the Company's employees, all within a reasonable distance and
6 commute to and from the plant site.

7
8 **Q. How much does the Mitchell Plant contribute in taxes to West Virginia?**

9 A. In 2020, the Mitchell Plant paid \$2.963 million in West Virginia state and local
10 property taxes.¹² In 2020, it also paid \$6.285 million in West Virginia business and
11 occupation taxes, \$0.159 million in West Virginia state unemployment taxes, and
12 \$0.992 million in West Virginia state employment taxes.¹³

13
14 **Q. How much of these West Virginia taxes and employee costs are allocated to**
15 **Kentucky Power and its customers?**

16 A. Kentucky Power is allocated 50% of all Mitchell Plant costs consistent with its
17 ownership share.

18

¹⁰ Response to AG-KIUC 1-7. I have attached a copy of this response as my Exhibit__(LK-4).

¹¹ Response to AG-KIUC 1-9. I have attached a copy of this response as my Exhibit__(LK-6).

¹² Response to AG-KIUC 1-10. I have attached a copy of this response as my Exhibit__(LK-7).

¹³ Response to AG-KIUC 1-11. I have attached a copy of this response as my Exhibit__(LK-8).

1 **Q. Does Kentucky receive any property, transaction, or payroll-related taxes from**
2 **the Mitchell Plant that support the Commonwealth or the local communities in**
3 **Kentucky?**

4 A. No.¹⁴

5

6 **Q. What is the relevance of these Mitchell Plant statistics?**

7 A. They demonstrate that the Mitchell Plant has little to no economic value to the
8 Commonwealth of Kentucky and its communities, but it does have significant
9 economic value to West Virginia and its communities. These qualitative factors may
10 influence the decision of the West Virginia Public Service Commission to authorize
11 the projects necessary to comply with the ELG Rule.

12

13 **Q. If the Commission and the West Virginia Public Service Commission reach**
14 **different decisions regarding compliance with the ELG Rule, does that**
15 **potentially present another opportunity for the Company or a new owner?**

16 A. Yes. That may present an opportunity for the Company or a new owner to sell its 50%
17 undivided ownership interest in one or both of the Units to Wheeling Power Company,
18 Appalachian Power Company, or another party, or otherwise restructure its ownership
19 interest in the Mitchell Plant.

¹⁴ Response to AG-KIUC 1-21. I have attached a copy of this response as my Exhibit__(LK-9).

1

2

III. QUANTITATIVE FACTORS

3

4 **A. Summary of Company's Economic Studies**

5

6 **Q. Provide a brief description of the Company's economic studies.**

7 A. The Company performed a series of economic studies comparing the net present value
8 of revenue requirements under Cases 1 and 2, including a carbon legislation/regulation
9 sensitivity and low band and high band fuel sensitivities.¹⁵ The Company concluded
10 on the basis of these economic studies that there was a slight economic benefit to Case
11 1 without carbon legislation/regulation, but a slight cost to Case 1 with carbon
12 legislation/regulation.

13 The Company used Plexos, an optimization model to simulate its load and the
14 resources necessary to supply its load, including its existing generation resources, and
15 to select new resource additions when needed to maintain reliability on a least cost
16 basis in Cases 1 and 2. The Company used Plexos to calculate the costs in Cases 1
17 and 2 and the carbon and fuel cost sensitivities.

18 The economic studies are forecasts and require thousands of inputs and
19 assumptions to simulate the future. The Company developed generic resource profiles
20 for potential selection by Plexos in its economic studies, including overnight capital

¹⁵ The Company's Cases 1 and 2 and the sensitivities are described in the Direct Testimony and Exhibits of Mark Becker.

1 costs; other capital related costs and assumptions, such as service lives for depreciation
2 purposes, and tax characteristics, such as accelerated tax depreciation, tax credits, and
3 income tax rates; operating characteristics, such as heat rates; fuel and variable
4 operation and maintenance expenses; and fixed operation and maintenance expense.
5 The Company also developed fuel forecasts, carbon price forecasts, and market price
6 forecasts.

7
8 **Q. Are there errors in the Company's economic studies that overstate the economic**
9 **benefits of Case 1?**

10 A. Yes. These errors affect the relative economics of Case 1 and Case 2. I discuss the
11 errors in greater detail in the next section of my testimony.

12
13 **Q. What is the significance of the results of the Company's economic studies?**

14 A. The quantitative results are very close. The Company itself notes that the differences
15 are relatively immaterial compared to its total revenue requirement. If the errors in
16 the studies are corrected and the assumptions are corrected and/or changed, then the
17 economics of Case 2 improve. This strongly suggests that the Commission should
18 decide the CPCN issue on qualitative as well as quantitative issues, including
19 minimizing political, economic, and financial risk looking forward, as well as
20 contributing to the Commonwealth and its communities through ownership of or

1 purchases from new natural gas or renewable generation resources located in
2 Kentucky.

3
4 **B. The Company Failed to Consider Solar PPAs**
5

6 **Q. What is the levelized cost per MWH of the Company's owned solar resources?**

7 A. The Company's capital cost and other assumptions result in a levelized cost for energy
8 and capacity of approximately \$55/MWH each year for its owned solar resources
9 during the Case 1 and Case 2 study period.¹⁶ The Company's forecast of the levelized
10 cost for owned solar resources reflects excessive capital costs and errors in the
11 investment tax credits ("ITCs") available under federal tax law.

12
13 **Q. Did the Company consider any solar PPAs in the generic resource options
14 available for selection by Plexos?**

15 A. No. The Company considered only owned solar resources.

16
17 **Q. What is the actual market pricing for solar PPAs and how does this compare to
18 the Company's forecast levelized cost of owned solar resources?**

¹⁶ Response to SC 1-17 Attachment 1. I have attached a copy of this response as my Exhibit____(LK-11).

1 A. The actual pricing for solar PPAs today is half the cost of the Company's forecast
2 levelized cost of \$55/MWH for owned solar resources reflected in Cases 1 and 2
3 through 2050. Big Rivers recently entered into several 20-year energy and capacity
4 solar PPAs with levelized costs ranging from \$27.30 to \$29.60/MWH.¹⁷ KU and
5 LG&E recently entered into a 20-year solar PPA with levelized energy and capacity
6 costs of \$27.82/MWH.¹⁸

7
8 **Q. What is the significance of this fact to the Case 1 and Case 2 economic studies?**

9 A. It means that the Company's owned solar resource profile provided to Plexos is
10 unreasonable. It means that the costs of the new solar resource additions in both Cases
11 1 and 2 are excessive. It also means that a lower cost solar PPA option was not even
12 considered in the economic studies. If it had been and Plexos economically selected
13 additional solar, it would have an earlier and greater benefit in Case 2 compared to
14 Case 1.

15
16 **Q. What is the effect of overstating the cost of new solar resources?**

¹⁷ Response to AG 1-43 in Case No. 2020-00183. I have attached a copy of this response as my Exhibit__(LK-12).

¹⁸ Rebuttal Exhibit RMC-1 p 20 of 79 attached to the Rebuttal Testimony of Robert Conroy in Case Nos. 2020-00349 and 2020-00350 and statement that "'Solar Energy Payment Rate' means \$27.82/MWh." I have attached a copy of selected pages of this exhibit as my Exhibit__(LK-13).

1 A. The Company reflected only owned solar resource additions of approximately 40 MW
2 in any one year, with cumulative additions of 122 MW in both cases. If the owned
3 solar is priced on a levelized basis comparable to the solar PPAs, then the savings in
4 Case 1 (with carbon) are overstated by \$20 million on a nominal dollar basis and \$8
5 million on a present value basis compared to Case 2. In other words, the present value
6 savings in Case 2 (with carbon) increases from \$6 million in the Company's
7 calculations to \$14 million compared to Case 1 due to just this one change. The
8 savings would be even greater if Plexos had the opportunity to select more solar
9 economically based on current market pricing; however, the quantification of the
10 savings would require that the Company re-run Plexos to re-optimize the resource
11 plans in Cases 1 and 2.

12

13 **Q. Due to the significance of the Company's failure to model new solar PPA**
14 **resources, do you have a recommendation?**

15 A. Yes. I recommend that the Commission direct the Company to re-run Cases 1 and 2
16 to reprice new owned solar and allow Plexos to economically select additional new
17 solar PPAs with the recent actual cost of \$28/MWh and supplement the record with
18 the results. As I previously noted, I expect that this will improve the economics of
19 Case 2 compared to Case 1.

20

21 **C. Capital Costs of New Combustion Turbine Resources**

1

2 **Q. Compare the new resources added in Cases 1 and 2.**

3 A. The primary differences between Cases 1 and 2 are the timing of combustion turbine
4 additions and owned solar additions between 2028 and 2040. The timing of these
5 additions affects the costs in each case. In Case 2 (with carbon), the Company adds
6 476 MW of new combustion turbines in 2028 and in Case 1 (with carbon), the
7 Company adds 476 MW of new combustion turbines in 2040. In Case 2, the Company
8 adds 41 MW of new utility solar in 2031 and two additional tranches of similar size in
9 2036 and 2038 for a total of 122 MW. In Case 1, the Company adds 41 MW of new
10 utility solar in 2036 and two additional tranches of similar size in 2038 and 2040.

11

12 **Q. What assumptions did the Company use for the capital costs of these new**
13 **resource additions?**

14 A. The Company relied on U.S. Energy Information Administration (“EIA”) “Capital
15 Cost and Performance Characteristic Estimates for Utility Scale Electric Power
16 Generating Technologies” dated February 2020. The EIA cost estimates were
17 provided in 2019 dollars. In planning studies, the utility typically escalates/de-
18 escalates the current year dollars to the future dollars consistent with the year the new
19 resource is selected and added in the economic studies.¹⁹ The utility also typically

¹⁹ Direct Testimony of Mark Becker at 14.

1 relies on the related EIA or other sources for the cost escalation/de-escalation factors
2 necessary for this purpose.

3 The Company relied on an installed cost of \$700/KW for the combustion
4 turbine resource addition in 2019 dollars from the EIA 2020 report.²⁰ However, the
5 Company failed to correctly escalate this capital cost to the years the new resources
6 were added in both cases. The Company actually used an installed cost of \$700/KW
7 for the combustion turbine resource addition in 2028 in Case 2 and \$738/KW in 2040
8 in Case 1.²¹ In other words, the Company assumed no escalation in the installed cost
9 from 2019 to 2028 in both cases and almost no escalation (less than 1% annually) from
10 2028 to 2040 in Case 1. If the Company had applied a 2.5% annual escalation rate to
11 the installed cost of the combustion turbine in 2019 dollars, then the cost would be
12 \$874/KW in 2028, a 24% increase compared to its assumption in Case 2, and
13 \$1,176/KW in 2040, a 59% increase compared to its assumption in Case 1.

14 The Company's failure to incorporate a reasonable escalation in the capital
15 costs for the new combustion turbines in either Case 1 or Case 2 makes the combustion
16 turbine addition in 2040 under Case 1 significantly less expensive than the same
17 combustion turbine addition in 2028 in Case 2 on a net present value basis.

²⁰ Table 3 in Direct Testimony of Mark Becker at 14.

²¹ Response to SC 1-16 Attachment 1. I have attached a copy of this response as my Exhibit____(LK-10).

1 **Q. Due to the significance of the Company’s failure to correctly escalate the capital**
2 **cost of new combustion turbine resources, do you have a recommendation?**

3 A. Yes. I recommend that the Commission direct the Company to re-run Cases 1 and 2
4 with the capital cost of new combustion turbine resources correctly escalated using a
5 reasonable annual escalation rate, such as the 2.5% that I previously cited. As I already
6 noted, I expect that this will improve the economics of Case 2 compared to Case 1.

7

8 **D. Sunk Costs of Mitchell Are Not Equal Between Cases 1 and 2**

9

10 **Q. Did the Company ignore the net book value of Mitchell in its economic analyses**
11 **for Cases 1 and 2?**

12 A. Yes. Mr. Becker states: “The current capital investment in Mitchell is a sunk cost
13 which is assumed to be recovered from customers equally in all scenarios. The current
14 capital investment in Mitchell thus was excluded from the analysis.”²²

15

16 **Q. Is the Company’s assumption correct that the sunk cost of Mitchell is the same**
17 **in both Cases 1 and 2?**

18 A. No. The Company’s assumption is incorrect because the income tax effects differ
19 based on the timing of the retirements. The Company simply ignored the tax benefits
20 resulting from the 2028 retirements in Case 2 compared to Case 1. More specifically,

²²Direct Testimony of Mark Becker at 11.

1 the remaining tax basis is deductible as an “abandonment loss” for income tax
2 purposes when the assets are retired, thus effectively accelerating the tax benefits
3 reflected in accumulated deferred income taxes (“ADIT”) if the units are retired in
4 2028 instead of in 2040. Due to this tax benefit, the net present value of the recovery
5 of the remaining net book value will be less if the Mitchell Plant is retired in 2028
6 instead of 2040.

7
8 **Q. What is the significance of this error?**

9 A. This error overstates the cost of Case 2 compared to Case 1. If it is corrected, Case 2
10 is lower cost than Case 1 with or without carbon and at all fuel price sensitivities. The
11 Company was asked twice in discovery to provide a runout of the ADIT for the
12 Mitchell Plant so that I could quantify the effect of its failure to incorporate the tax
13 benefit in Case 2 if the Mitchell Plant is retired in 2028, but still has not done so.²³ In
14 response to the second request, the Company agreed to provide the quantifications
15 requested. Only the Company has the fixed asset software and ability to calculate the
16 ADIT. The AG and KIUC plan to supplement my testimony when the Company
17 finally provides the quantifications.

18
19 **E. Investment Tax Credits on New Owned Solar Resources Do Not Reflect Current**
20 **Federal Tax Law**

²³ Responses to AG-KIUC 1-27 and AG-KIUC 2-6.

1

2 **Q. Did the Company correctly model the ITCs available on the new owned solar**
3 **resources used in its economic studies?**

4 A. No. The Company's Case 1 and Case 2 economic studies do not reflect recent changes
5 in the federal tax law that establish a 26% ITC for 2021 and 2022 and 22% in 2023
6 (longer if construction meeting certain threshold requirements commenced in 2023 or
7 earlier) followed by a permanent 10% ITC for all years thereafter. The Company
8 assumed that a 30% ITC would be available for projects that go in service by the end
9 of 2023, 10% for projects that go in service by the end of 2024, and 0% for projects
10 that go in service after 2024.²⁴ The 0% assumption was incorrect even under prior tax
11 law.

12

13 **Q. What is the significance of this error?**

14 A. This error overstates the cost of new owned solar resources in both Cases 1 and 2, but
15 has a greater effect on Case 2 due to the earlier additions of these resources in Case 2
16 compared to Case 1. It also may have affected the economic selection of additional
17 owned solar resources in both Cases 1 and 2. In Case 2, the Company added 41 MW
18 of owned utility scale solar in 2031, another 40 MW in 2036, and another 41 MW in

²⁴ Response to SC 1-17 Attachment 1 (Solar tab). I have attached a copy of this response as my Exhibit___(LK-11).

1 2038. In Case 1, the Company did not add utility scale solar until 2036. The Company
2 added another 40 MW in 2038 and then another 41 MW in 2040.

3 Although correcting this error in Cases 1 and 2 would reduce the Company's
4 assumed \$55/MWh cost of new owned solar resources, the revised cost still would not
5 be reasonable compared to the actual cost of the new solar PPAs at approximately
6 \$28/MWh recently entered into by BREC, KU, and LG&E.

7
8 **F. Production Tax Credits On New Wind Resources Do Not Reflect Current Federal**
9 **Tax Law**
10

11 **Q. Did the Company correctly model the PTCs available on new wind resources used**
12 **in its economic studies?**

13 A. No. The Company's Case 1 and Case 2 economic studies do not reflect recent changes
14 in the federal tax law that extend the availability of the PTCs on new wind resources.
15 The recent changes in the federal tax law extend the availability of the 60% PTC for
16 projects that go in service by the end of 2026. The Company assumed that the 60%
17 PTC would be available for projects that go in service by the end of 2022, 40% for
18 projects that go in service by the end of 2023, 60% for projects that go in service by
19 the end of 2024, and 0% for projects that go in service after 2024.²⁵

20

²⁵ Responses to SC 1-17 Attachment 1 (Wind tab) and SC 1-23. I have attached a copy of the
response to SC 1-17 as my Exhibit__(LK-11) to SC 1-23 as my Exhibit__(LK-14).

1 **Q. What is the significance of this error?**

2 A. It overstated the present value of the revenue requirements in both Cases 1 and 2 by
3 the same amount. In both Cases 1 and 2, the Company added 24 MW of new wind
4 resources in 2024 and another 24 MW in 2026.

5 The Plexos model did not economically select any additional new wind
6 resources in either Case 1 or Case 2. If the Company had correctly modeled the PTCs,
7 then the new wind resource additions would have a lower cost in both Cases 1 and 2
8 and the Plexos model may have selected wind resources earlier and/or additional wind
9 resources, especially in Case 2.

10 In any event, new wind generation should be viewed with caution, as noted in
11 the AG/KIUC Comments in the Company's most recent Integrated Resource Plan
12 case.²⁶ As of 2019, only one wind generation facility was located near Kentucky (a
13 27 MW facility on the Kentucky-Tennessee border) with a capacity factor of only
14 16.1%. To access another site more conducive to wind generation, the transmission
15 costs could be significant, and facilities outside of Kentucky provide no job or tax
16 benefits to the Commonwealth or its communities.

17

18 **IV. RATEMAKING EFFECTS OF RETIREMENT IN 2028 CAN BE MITIGATED**
19 **THROUGH EXISTING DECOMMISSIONING RIDER AND FURTHER**
20 **MITIGATED THROUGH POTENTIAL SECURITIZATION**
21

²⁶Comments of AG/KIUC at 11-13 in Case No. 2019-00443.

1 **Q. Is there another important factor that the Commission should consider when**
2 **comparing retirement of the units in 2028 instead of 2040?**

3 A. Yes. The Commission could “flatten” the recovery of the remaining net book value
4 of the Mitchell units over their prior remaining book lives or an even longer period by
5 using a modified version of the Company’s existing Decommissioning Rider. The
6 Company’s Decommissioning Rider is presently used to recover the costs of the Big
7 Sandy 2 and coal-fired costs of the Big Sandy 1 units on a levelized basis over a 25-
8 year period that began after those assets were retired. If the Decommissioning Rider
9 is used to recover the costs of the Mitchell Plant between base rate cases, then it would
10 need to be modified to reflect a credit for the Mitchell costs recovered in the base
11 revenue requirement using a base-current methodology similar to that set forth in the
12 Settlement Agreement pending in KU and LG&E Case Nos. 2020-00349 and 2020-
13 00350. In addition, it would be necessary to remove all Mitchell costs from the
14 environmental surcharge and include them in the Decommissioning Rider.

15

16 **Q. Why is that significant?**

17 A. The Company acknowledges that there is not a significant difference on an economic
18 basis between the 2028 and 2040 retirements. However, it notes that there could be
19 large increases in the Company’s revenue requirement and rates starting in 2029 to
20 recover the costs of replacement capacity and/or energy even if it is more economic

1 on a net present value basis to retire the units in 2028.²⁷ The immediate reduction in
2 the recovery of the remaining net book value of the Mitchell Plant on a levelized basis
3 through the Decommissioning Rider in lieu of the present declining cost basis through
4 base rates and ES rates would address this concern.

5
6 **Q. Is there yet another factor that could result in significant savings if the units are**
7 **retired in 2028?**

8 A. Yes. Although it is not presently an option, securitization financing would result in
9 significant savings if the units are retired in 2028. Such savings would not be available
10 if the units are retired in 2040 because the remaining net book value would not be paid
11 off through securitization financing and the revenue requirement would continue to
12 include a grossed-up rate of return based on the Company's common equity and long-
13 term debt financing. As noted with respect to the tax effects of Case 1 compared to
14 Case 2, the financing costs associated with the Mitchell sunk costs due to a retirement
15 in 2028 would be substantially less in Case 2 if the costs could be securitized.
16 Securitization significantly improves the economics of Case 2, and the Company
17 would be made whole for its entire investment in Mitchell.

18
19 **Q. What is the magnitude of the savings that could be achieved through**

²⁷ Direct Testimony of Mark Becker Figure 1 at 7.

1 **securitization financing?**

2 A. The total savings due to securitization financing would be approximately \$156 million
3 on a net present value basis. These very significant savings result from paying off the
4 estimated \$391 million (jurisdictional) in remaining net book value and estimated
5 decommissioning costs as of December 31, 2028 financed at the Company's grossed-
6 up cost of 7.62%, the presently authorized return determined in Case No. 2020-00174,
7 and replacing that financing with an equivalent amount of securitization debt issued
8 by a Special Purpose Entity ("SPE") at an estimated cost of 3%. A 4.62% financing
9 cost rate reduction on \$391 million would be significant.

10

11 **Q. Could the existing Decommissioning Rider be used to provide ratemaking**
12 **recovery of the Mitchell sunk costs if they are securitized?**

13 A. Yes. The existing Decommissioning Rider would be an effective way to ensure that
14 the specific securitization revenues are collected from customers consistent with the
15 requirements of the SPE and the loan requirements of its lenders. The
16 Decommissioning Rider also would be an effective way to implement the initial rate
17 reductions to reflect the securitization savings compared to the financing costs
18 recovered in the base and ES revenue requirements. In other words, under Case 2 with
19 securitization there would be a rate reduction beginning in 2029 as Mitchell costs are
20 removed from base rates and the environmental surcharge and replaced with lower
21 Mitchell costs in the Decommissioning Rider. The Decommissioning Rider would be

1 adjusted annually as the revenue requirement changes.

2

3 **Q. Should the Commission adopt the Company's proposal to increase the**
4 **depreciation rates on the costs approved for a CPCN and then included in the ES**
5 **for ratemaking recovery?**

6 A. No. I recommend that the Commission reject the Company's proposal to increase the
7 depreciation rates in the ES for this project regardless of whether it includes only the
8 CCR Rule costs or both the CCR Rule and ELG costs. Instead, I recommend that the
9 Commission direct the Company to use the presently authorized depreciation rates for
10 the projects necessary to comply with the CCR Rule. The Company will be able to
11 fully recover the remaining net book value after retirement in 2028 through the
12 Decommissioning Rider.

13

14 **V. QUALITATIVE FACTORS**

15

16 **Q. What are the critical qualitative factors the Commission should consider?**

17 A. As I noted in my summary, even if the Commission authorizes the projects necessary
18 to comply with the ELG Rule, the Company still may be required to retire the Mitchell
19 Plant before 2040 if there are additional restrictions and costs imposed on coal-fired
20 generation facilities through legislation and/or regulation.

21

In addition, the Application and testimony in the West Virginia certificate of

1 need proceeding, while requesting authorization to comply with both the CCR and
2 ELG Rules, demonstrate clearly that for Wheeling Power Company and Appalachian
3 Power Company Case 1 is uneconomic compared to Case 2, in part due to excess
4 capacity owned or under contract by Appalachian Power Company, and that the
5 Mitchell Plant should be retired in 2028.²⁸ If the Commission and the West Virginia
6 Public Service Commission both deny the requests for authority to proceed with the
7 projects necessary to comply with the ELG Rule, then both Commissions will have
8 the opportunity to decide what is best for their respective states and communities. If
9 the Commission denies and the West Virginia Public Service Commission authorizes
10 the projects necessary to comply with the ELG Rule, then AEP will need to find a
11 workable resolution of the differing decisions. One resolution could involve the sale
12 of one or both Units and related liabilities to Wheeling Power Company, Appalachian
13 Power Company, or another affiliate or third party, or some other restructuring of the
14 ownership. However, to date, the Company has had no discussions with Wheeling
15 Power Company about buying out Kentucky Power's share of the Mitchell Plant.²⁹

16 Further, if the Mitchell Plant is retired in 2028, it will provide the Company
17 and Commission an opportunity to assess the economics of new owned or purchased
18 natural gas or other resources located in Kentucky, regardless of whether the Company

²⁸ Application of Wheeling Power Company and Appalachian Power Company in West Virginia Public Service Commission Case 20-1040-E-CN).

²⁹ Response to AG-KIUC 2-3.

1 is owned by AEP or another entity. In this manner, Kentucky and its communities
2 would be beneficiaries of an expanded state and local tax base, just as West Virginia
3 and its communities have been beneficiaries of the Mitchell Plant.

4 Finally, AEP's recent announcement of its intent to divest the Company and
5 redeploy the proceeds into other investments, including renewable resources, could
6 have far-reaching ramifications and create new opportunities. AEP's sale of the
7 Company could be a unique opportunity for new generation investment, jobs and tax
8 revenues in Kentucky, and reductions in rates for customers. A new owner may not
9 be willing to own or operate coal-fired generation located in West Virginia. If the new
10 owner is located in Kentucky, then replacement capacity for the Mitchell Plant could
11 be constructed or purchased from a resource located in Kentucky.

12 A new investor-owned utility ("IOU") owner may have a lower cost structure,
13 which could lead to lower rates. A new generation and transmission cooperative
14 owner would have even lower costs compared to a new IOU owner due to the fact that
15 cooperatives are more highly debt leveraged, have zero cost members equity, and are
16 not subject to federal or state income taxes. A new owner would not be party to the
17 AEP Transmission Agreement, and exiting that Agreement likely would result in
18 lower transmission costs for customers. Regardless of the new owner, rates should
19 decline when the 390 MW Rockport Unit Power Agreement expires at the end of 2022.

20
21 **VI. RECOMMENDATIONS**

1

2 **Q. Please summarize your recommendations.**

3 A. I recommend the Commission order the following:

- 4 1. Grant a CPCN only for the projects necessary for CCR Rule compliance
5 (Case 2) and deny a CPCN for the projects necessary for ELG Rule
6 compliance.
7
- 8 2. Direct the Company to re-run Plexos with actual solar PPA energy and
9 capacity costs of \$28/MWh and supplement the record with the results.
10
- 11 3. Direct the Company to re-run Plexos with the assumption that the cost of
12 combustion turbines will escalate at 2.5% per year and supplement the
13 record with the results.
14
- 15 4. Allow the AG and KIUC to supplement my testimony once the Company
16 provides the information necessary to calculate the abandonment loss for a
17 Case 1 retirement in 2028.
18
- 19 5. Direct the Company to maintain its current depreciation rates for projects
20 necessary to comply with the CCR Rule.
21
- 22 6. Direct that all remaining net book value and decommissioning costs of
23 Mitchell will be recovered in the Company's Decommissioning Rider with
24 the modifications described in my testimony.
25
- 26 7. Direct the Company to work cooperatively with the AG and KIUC, with
27 oversight by the Commission, to develop and support securitization
28 financing legislation.
29
- 30 8. Direct the Company to assess replacements for Mitchell located in
31 Kentucky Power's service territory to promote local economic
32 development, including jobs and taxes.
33

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

35 A. Yes.

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF:

**ELECTRONIC APPLICATION OF KENTUCKY)
POWER COMPANY FOR APPROVAL OF A)
CERTIFICATE OF PUBLIC CONVENIENCE)
AND NECESSITY FOR ENVIRONMENTAL)
PROJECT CONSTRUCTION AT THE)
MITCHELL GENERATING STATION, AND)
AMENDED ENVIRONMENTAL COMPLIANCE)
PLAN, AND REVISED ENVIRONMENTAL)
SURCHARGE TARIFF SHEETS)**

CASE NO. 2021-00004

**EXHIBITS
OF
LANE KOLLEN**

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

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

MAY 2021

EXHIBIT ____ (LK-1)

RESUME OF LANE KOLLEN, VICE PRESIDENT

EDUCATION

University of Toledo, BBA
Accounting

University of Toledo, MBA

Luther Rice University, MA

PROFESSIONAL CERTIFICATIONS

Certified Public Accountant (CPA)

Certified Management Accountant (CMA)

PROFESSIONAL AFFILIATIONS

American Institute of Certified Public Accountants

Georgia Society of Certified Public Accountants

Institute of Management Accountants

Society of Depreciation Professionals

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

RESUME OF LANE KOLLEN, VICE PRESIDENT

EXPERIENCE

1986 to

Present:

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

1983 to

1986:

Energy Management Associates: Lead Consultant.

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

1976 to

1983:

The Toledo Edison Company: Planning Supervisor.

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

Rate phase-ins.

Construction project cancellations and write-offs.

Construction project delays.

Capacity swaps.

Financing alternatives.

Competitive pricing for off-system sales.

Sale/leasebacks.

RESUME OF LANE KOLLEN, VICE PRESIDENT

CLIENTS SERVED

Industrial Companies and Groups

Air Products and Chemicals, Inc.	Lehigh Valley Power Committee
Airco Industrial Gases	Maryland Industrial Group
Alcan Aluminum	Multiple Intervenors (New York)
Armco Advanced Materials Co.	National Southwire
Armco Steel	North Carolina Industrial
Bethlehem Steel	Energy Consumers
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
City of Austin
Georgia Public Service Commission Staff
Florida Office of Public Counsel
Indiana Office of Utility Consumer Counsel
Kentucky Office of Attorney General
Louisiana Public Service Commission
Louisiana Public Service Commission Staff
Maine Office of Public Advocate
New York City
New York State Energy Office
South Carolina Office of Regulatory Staff
Texas Office of Public Utility Counsel
Utah Office of Consumer Services

RESUME OF LANE KOLLEN, VICE PRESIDENT

RESUME OF LANE KOLLEN, VICE PRESIDENT

Utilities

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

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

**Expert Testimony Appearances
of
Lane Kollen
As of May 2021**

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

**Expert Testimony Appearances
of
Lane Kollen
As of May 2021**

Date	Case	Jurisdic.	Party	Utility	Subject
2/88	10064	KY	Kentucky Industrial Utility Customers	Louisville Gas & Electric Co.	Revenue requirements, O&M expense, capital structure, excess deferred income taxes.
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.

**Expert Testimony Appearances
of
Lane Kollen
As of May 2021**

Date	Case	Jurisdiction	Party	Utility	Subject
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.
8/89	3840-U	GA	Georgia Public Service Commission Staff	Georgia Power Co.	Promotional practices, advertising, economic development.
9/89	U-17282 Phase II Detailed	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Revenue requirements, detailed investigation.
10/89	8880	TX	Enron Gas Pipeline	Texas-New Mexico Power Co.	Deferred accounting treatment, sale/leaseback.
10/89	8928	TX	Enron Gas Pipeline	Texas-New Mexico Power Co.	Revenue requirements, imputed capital structure, cash working capital.
10/89	R-891364	PA	Philadelphia Area Industrial Energy Users Group	Philadelphia Electric Co.	Revenue requirements.
11/89 12/89	R-891364 Surrebuttal (2 Filings)	PA	Philadelphia Area Industrial Energy Users Group	Philadelphia Electric Co.	Revenue requirements, sale/leaseback.
1/90	U-17282 Phase II Detailed Rebuttal	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Revenue requirements, detailed investigation.
1/90	U-17282 Phase III	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Phase-in of River Bend 1, deregulated asset plan.
3/90	890319-EI	FL	Florida Industrial Power Users Group	Florida Power & Light Co.	O&M expenses, Tax Reform Act of 1986.
4/90	890319-EI Rebuttal	FL	Florida Industrial Power Users Group	Florida Power & Light Co.	O&M expenses, Tax Reform Act of 1986.
4/90	U-17282	LA 19 th Judicial District Ct.	Louisiana Public Service Commission	Gulf States Utilities	Fuel clause, gain on sale of utility assets.
9/90	90-158	KY	Kentucky Industrial Utility Customers	Louisville Gas & Electric Co.	Revenue requirements, post-test year additions, forecasted test year.
12/90	U-17282 Phase IV	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Revenue requirements.
3/91	29327, et. al.	NY	Multiple Intervenors	Niagara Mohawk Power Corp.	Incentive regulation.

**Expert Testimony Appearances
of
Lane Kollen
As of May 2021**

Date	Case	Jurisdct.	Party	Utility	Subject
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.
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	8469	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.

**Expert Testimony Appearances
of
Lane Kollen
As of May 2021**

Date	Case	Jurisdic.	Party	Utility	Subject
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.
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.

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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 (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	River Bend phase-in plan, deregulated asset plan, capital structure, other revenue requirement issues.
11/94	U-17735 (Rebuttal)	LA	Louisiana Public Service Commission Staff	Cajun Electric Power Cooperative	G&T cooperative ratemaking policy, exclusion of River Bend, other revenue requirement issues.
4/95	R-00943271	PA	PP&L Industrial Customer Alliance	Pennsylvania Power & Light Co.	Revenue requirements. Fossil dismantling, nuclear decommissioning.
6/95	3905-U Rebuttal	GA	Georgia Public Service Commission	Southern Bell Telephone Co.	Incentive regulation, affiliate transactions, revenue requirements, rate refund.
6/95	U-19904 (Direct)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	Gas, coal, nuclear fuel costs, contract prudence, base/fuel realignment.
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.

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Date	Case	Jurisdic.	Party	Utility	Subject
7/96	8725	MD	The Maryland Industrial Group and Redland Genstar, Inc.	Baltimore Gas & Electric Co., Potomac Electric Power Co., and Constellation Energy Corp.	Merger savings, tracking mechanism, earnings sharing plan, revenue requirement issues.
9/96 11/96	U-22092 U-22092 (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	River Bend phase-in plan, base/fuel realignment, NOL and AltMin asset deferred taxes, other revenue requirement issues, allocation of regulated/nonregulated costs.
10/96	96-327	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Environmental surcharge recoverable costs.
2/97	R-00973877	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy Co.	Stranded cost recovery, regulatory assets and liabilities, intangible transition charge, revenue requirements.
3/97	96-489	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Co.	Environmental surcharge recoverable costs, system agreements, allowance inventory, jurisdictional allocation.
6/97	TO-97-397	MO	MCI Telecommunications Corp., Inc., MCImetro Access Transmission Services, Inc.	Southwestern Bell Telephone Co.	Price cap regulation, revenue requirements, rate of return.
6/97	R-00973953	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning.
7/97	R-00973954	PA	PP&L Industrial Customer Alliance	Pennsylvania Power & Light Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning.
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.

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11/97	97-204 (Rebuttal)	KY	Alcan Aluminum Corp. Southwire Co.	Big Rivers Electric Corp.	Restructuring, revenue requirements, reasonableness of rates, cost allocation.
11/97	U-22491	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, other revenue requirement issues.
11/97	R-00973953 (Surrebuttal)	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning.
11/97	R-973981	PA	West Penn Power Industrial Intervenors	West Penn Power Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, fossil decommissioning, revenue requirements, securitization.
11/97	R-974104	PA	Duquesne Industrial Intervenors	Duquesne Light Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning, revenue requirements, securitization.
12/97	R-973981 (Surrebuttal)	PA	West Penn Power Industrial Intervenors	West Penn Power Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, fossil decommissioning, revenue requirements.
12/97	R-974104 (Surrebuttal)	PA	Duquesne Industrial Intervenors	Duquesne Light Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning, revenue requirements, securitization.
1/98	U-22491 (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, other revenue requirement issues.
2/98	8774	MD	Westvaco	Potomac Edison Co.	Merger of Duquesne, AE, customer safeguards, savings sharing.
3/98	U-22092 (Allocated Stranded Cost Issues)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Restructuring, stranded costs, regulatory assets, securitization, regulatory mitigation.
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.
3/98	U-22491 (Supplemental Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, other revenue requirement issues.
10/98	97-596	ME	Maine Office of the Public Advocate	Bangor Hydro- Electric Co.	Restructuring, unbundling, stranded costs, T&D revenue requirements.

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

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

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Date	Case	Jurisdic.	Party	Utility	Subject
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.

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07/01	U-21453, U-20925, U-22092 (Subdocket B) Transmission and Distribution Term Sheet	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Business separation plan: settlement agreement on T&D issues, agreements necessary to implement T&D separations, hold harmless conditions, separations methodology.
10/01	14000-U	GA	Georgia Public Service Commission Adversary Staff	Georgia Power Company	Revenue requirements, Rate Plan, fuel clause recovery.
11/01	14311-U Direct Panel with Bolin Killings	GA	Georgia Public Service Commission Adversary Staff	Atlanta Gas Light Co	Revenue requirements, revenue forecast, O&M expense, depreciation, plant additions, cash working capital.
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.

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09/02	2002-00224 2002-00225	KY	Kentucky Industrial Utilities Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric Co.	Line losses and fuel clause recovery associated with off-system sales.
11/02	2002-00146 2002-00147	KY	Kentucky Industrial Utilities Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric Co.	Environmental compliance costs and surcharge recovery.
01/03	2002-00169	KY	Kentucky Industrial Utilities Customers, Inc.	Kentucky Power Co.	Environmental compliance costs and surcharge recovery.
04/03	2002-00429 2002-00430	KY	Kentucky Industrial Utilities Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric Co.	Extension of merger surcredit, flaws in Companies' studies.
04/03	U-26527	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Revenue requirements, corporate franchise tax, conversion to LLC, capital structure, post-test year adjustments.
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.

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03/04	U-26527 Supplemental Surrebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Revenue requirements, corporate franchise tax, conversion to LLC, capital structure, post-test year adjustments.
03/04	2003-00433	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas & Electric Co.	Revenue requirements, depreciation rates, O&M expense, deferrals and amortization, earnings sharing mechanism, merger surcredit, VDT surcredit.
03/04	2003-00434	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Revenue requirements, depreciation rates, O&M expense, deferrals and amortization, earnings sharing mechanism, merger surcredit, VDT surcredit.
03/04	SOAH Docket 473-04-2459 PUC Docket 29206	TX	Cities Served by Texas- New Mexico Power Co.	Texas-New Mexico Power Co.	Stranded costs true-up, including valuation issues, ITC, ADIT, excess earnings.
05/04	04-169-EL-UNC	OH	Ohio Energy Group, Inc.	Columbus Southern Power Co. & Ohio Power Co.	Rate stabilization plan, deferrals, T&D rate increases, earnings.
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.

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02/05	18638-U Panel with Michelle Thebert	GA	Georgia Public Service Commission Adversary Staff	Atlanta Gas Light Co.	Energy conservation, economic development, and tariff issues.
03/05	Case Nos. 2004-00426, 2004-00421	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric	Environmental cost recovery, Jobs Creation Act of 2004 and §199 deduction, excess common equity ratio, deferral and amortization of nonrecurring O&M expense.
06/05	2005-00068	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Co.	Environmental cost recovery, Jobs Creation Act of 2004 and §199 deduction, margins on allowances used for AEP system sales.
06/05	050045-EI	FL	South Florida Hospital and Healthcare Assoc.	Florida Power & Light Co.	Storm damage expense and reserve, RTO costs, O&M expense projections, return on equity performance incentive, capital structure, selective second phase post-test year rate increase.
08/05	31056	TX	Alliance for Valley Healthcare	AEP Texas Central Co.	Stranded cost true-up including regulatory assets and liabilities, ITC, EDIT, capacity auction, proceeds, excess mitigation credits, retrospective and prospective ADIT.
09/05	20298-U	GA	Georgia Public Service Commission Adversary Staff	Atmos Energy Corp.	Revenue requirements, roll-in of surcharges, cost recovery through surcharge, reporting requirements.
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 (Subdocket B)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Jurisdictional separation plan.

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03/06	NOPR Reg 104385-OR	IRS	Alliance for Valley Health Care and Houston Council for Health Education	AEP Texas Central Company and CenterPoint Energy Houston Electric	Proposed Regulations affecting flow- through to ratepayers of excess deferred income taxes and investment tax credits on generation plant that is sold or deregulated.
04/06	U-25116	LA	Louisiana Public Service Commission Staff	Entergy Louisiana, Inc.	2002-2004 Audit of Fuel Adjustment Clause Filings. Affiliate transactions.
07/06	R-00061366, Et. al.	PA	Met-Ed Ind. Users Group Pennsylvania Ind. Customer Alliance	Metropolitan Edison Co., Pennsylvania Electric Co.	Recovery of NUG-related stranded costs, government mandated program costs, storm damage costs.
07/06	U-23327	LA	Louisiana Public Service Commission Staff	Southwestern Electric Power Co.	Revenue requirements, formula rate plan, banking proposal.
08/06	U-21453, U-20925, U-22092 (Subdocket J)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Jurisdictional separation plan.
11/06	05CVH03-3375 Franklin County Court Affidavit	OH	Various Taxing Authorities (Non-Utility Proceeding)	State of Ohio Department of Revenue	Accounting for nuclear fuel assemblies as manufactured equipment and capitalized plant.
12/06	U-23327 Subdocket A Reply Testimony	LA	Louisiana Public Service Commission Staff	Southwestern Electric Power Co.	Revenue requirements, formula rate plan, banking proposal.
03/07	U-29764	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc., Entergy Louisiana, LLC	Jurisdictional allocation of Entergy System Agreement equalization remedy receipts.
03/07	PUC Docket 33309	TX	Cities	AEP Texas Central Co.	Revenue requirements, including functionalization of transmission and distribution costs.
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.

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05/07	ER07-682-000 Supplemental Affidavit	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Allocation of intangible and general plant and A&G expenses to production and account 924 effects on MSS-3 equalization remedy payments and receipts.
06/07	U-29764	LA	Louisiana Public Service Commission Staff	Entergy Louisiana, LLC, Entergy Gulf States, Inc.	Show cause for violating LPSC Order on fuel hedging costs.
07/07	2006-00472	KY	Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative	Revenue requirements, post-test year adjustments, TIER, surcharge revenues and costs, financial need.
07/07	ER07-956-000 Affidavit	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Storm damage costs related to Hurricanes Katrina and Rita and effects of MSS-3 equalization payments and receipts.
10/07	05-UR-103 Direct	WI	Wisconsin Industrial Energy Group	Wisconsin Electric Power Company, Wisconsin Gas, LLC	Revenue requirements, carrying charges on CWIP, amortization and return on regulatory assets, working capital, incentive compensation, use of rate base in lieu of capitalization, quantification and use of Point Beach sale proceeds.
10/07	05-UR-103 Surrebuttal	WI	Wisconsin Industrial Energy Group	Wisconsin Electric Power Company, Wisconsin Gas, LLC	Revenue requirements, carrying charges on CWIP, amortization and return on regulatory assets, working capital, incentive compensation, use of rate base in lieu of capitalization, quantification and use of Point Beach sale proceeds.
10/07	25060-U Direct	GA	Georgia Public Service Commission Public Interest Adversary Staff	Georgia Power Company	Affiliate costs, incentive compensation, consolidated income taxes, §199 deduction.
11/07	06-0033-E-CN Direct	WV	West Virginia Energy Users Group	Appalachian Power Company	IGCC surcharge during construction period and post-in-service date.
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.

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03/08	ER07-956-000 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Functionalization of expenses, storm damage expense and reserves, tax NOL carrybacks in accounts, ADIT, nuclear service lives and effects on depreciation and decommissioning.
04/08	2007-00562, 2007-00563	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co., Louisville Gas and Electric Co.	Merger surcredit.
04/08	26837 Direct Bond, Johnson, Thebert, Kollen Panel	GA	Georgia Public Service Commission Staff	SCANA Energy Marketing, Inc.	Rule Nisi complaint.
05/08	26837 Rebuttal Bond, Johnson, Thebert, Kollen Panel	GA	Georgia Public Service Commission Staff	SCANA Energy Marketing, Inc.	Rule Nisi complaint.
05/08	26837 Suppl Rebuttal Bond, Johnson, Thebert, Kollen Panel	GA	Georgia Public Service Commission Staff	SCANA Energy Marketing, Inc.	Rule Nisi complaint.
06/08	2008-00115	KY	Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative, Inc.	Environmental surcharge recoveries, including costs recovered in existing rates, TIER.
07/08	27163 Direct	GA	Georgia Public Service Commission Public Interest Advocacy Staff	Atmos Energy Corp.	Revenue requirements, including projected test year rate base and expenses.
07/08	27163 Taylor, Kollen Panel	GA	Georgia Public Service Commission Public Interest Advocacy Staff	Atmos Energy Corp.	Affiliate transactions and division cost allocations, capital structure, cost of debt.
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.

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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, ELG v ASL depreciation procedures, 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.
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.

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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 Answer	CO	CF&I Steel, Rocky Mountain Steel Mills LP, Climax Molybdenum Company	Public Service Company of Colorado	Forecasted test year, historic test year, proforma adjustments for major plant additions, tax depreciation.
09/09	6680-UR-117 Direct and Surrebuttal	WI	Wisconsin Industrial Energy Group	Wisconsin Power and Light Company	Revenue requirements, CWIP in rate base, deferral mitigation, payroll, capacity shutdowns, regulatory assets, rate of return.
10/09	09A-415E 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.

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Date	Case	Jurisdic.	Party	Utility	Subject
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.
04/10	2009-00459	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Revenue requirement issues.
04/10	2009-00548, 2009-00549	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.

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Date	Case	Jurisdic.	Party	Utility	Subject
09/10	38339 Direct and Cross-Rebuttal	TX	Gulf Coast Coalition of Cities	CenterPoint Energy Houston Electric	Revenue requirement issues, including consolidated tax savings adjustment, incentive compensation FIN 48; AMS surcharge including roll-in to base rates; rate case expenses.
09/10	EL10-55	FERC	Louisiana Public Service Commission	Entergy Services, Inc., Entergy Operating Cos	Depreciation rates and expense input effects on System Agreement tariffs.
09/10	2010-00167	KY	Gallatin Steel	East Kentucky Power Cooperative, Inc.	Revenue requirements.
09/10	U-23327 Subdocket E Direct	LA	Louisiana Public Service Commission	SWEPCO	Fuel audit: S02 allowance expense, variable O&M expense, off-system sales margin sharing.
11/10	U-23327 Rebuttal	LA	Louisiana Public Service Commission	SWEPCO	Fuel audit: S02 allowance expense, variable O&M expense, off-system sales margin sharing.
09/10	U-31351	LA	Louisiana Public Service Commission Staff	SWEPCO and Valley Electric Membership Cooperative	Sale of Valley assets to SWEPCO and dissolution of Valley.
10/10	10-1261-EL-UNC	OH	Ohio OCC, Ohio Manufacturers Association, Ohio Energy Group, Ohio Hospital Association, Appalachian Peace and Justice Network	Columbus Southern Power Company	Significantly excessive earnings test.
10/10	10-0713-E-PC	WV	West Virginia Energy Users Group	Monongahela Power Company, Potomac Edison Power Company	Merger of First Energy and Allegheny Energy.
10/10	U-23327 Subdocket F Direct	LA	Louisiana Public Service Commission Staff	SWEPCO	AFUDC adjustments in Formula Rate Plan.
11/10	EL10-55 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc., Entergy Operating Cos	Depreciation rates and expense input effects on System Agreement tariffs.
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	EAI depreciation rates.
04/11	Cross-Answering			Arkansas, Inc.	

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04/11	U-23327 Subdocket E	LA	Louisiana Public Service Commission Staff	SWEPCO	Settlement, incl resolution of SO2 allowance expense, var O&M expense, sharing of OSS margins.
04/11	38306 Direct	TX	Cities Served by Texas- New Mexico Power Company	Texas-New Mexico Power Company	AMS deployment plan, AMS Surcharge, rate case expenses.
05/11	Suppl Direct				
05/11	11-0274-E-GI	WV	West Virginia Energy Users Group	Appalachian Power Company, Wheeling Power Company	Deferral recovery phase-in, construction surcharge.
05/11	2011-00036	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Revenue requirements.
06/11	29849	GA	Georgia Public Service Commission Staff	Georgia Power Company	Accounting issues related to Vogtle risk-sharing mechanism.
07/11	ER11-2161 Direct and Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and Entergy Texas, Inc.	ETI depreciation rates; accounting issues.
07/11	PUE-2011-00027	VA	Virginia Committee for Fair Utility Rates	Virginia Electric and Power Company	Return on equity performance incentive.
07/11	11-346-EL-SSO 11-348-EL-SSO 11-349-EL-AAM 11-350-EL-AAM	OH	Ohio Energy Group	AEP-OH	Equity Stabilization Incentive Plan; actual earned returns; ADIT offsets in riders.
08/11	U-23327 Subdocket F Rebuttal	LA	Louisiana Public Service Commission Staff	SWEPCO	Depreciation rates and service lives; AFUDC adjustments.
08/11	05-UR-105	WI	Wisconsin Industrial Energy Group	WE Energies, Inc.	Suspended amortization expenses; revenue requirements.
08/11	ER11-2161 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and Entergy Texas, Inc.	ETI depreciation rates; accounting issues.
09/11	PUC Docket 39504	TX	Gulf Coast Coalition of Cities	CenterPoint Energy Houston Electric	Investment tax credit, excess deferred income taxes; normalization.
09/11	2011-00161 2011-00162	KY	Kentucky Industrial Utility Consumers, Inc.	Louisville Gas & Electric Company, Kentucky Utilities Company	Environmental requirements and financing.
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.

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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 Rebuttal Rehearing	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Rate case expenses, depreciation rates and expense.
04/12	10-2929-EL-UNC	OH	Ohio Energy Group	AEP Ohio Power	State compensation mechanism, CRES capacity charges, Equity Stabilization Mechanism
05/12	11-346-EL-SSO 11-348-EL-SSO	OH	Ohio Energy Group	AEP Ohio Power	State compensation mechanism, Equity Stabilization Mechanism, Retail Stability Rider.
05/12	11-4393-EL-RDR	OH	Ohio Energy Group	Duke Energy Ohio, Inc.	Incentives for over-compliance on EE/PDR mandates.
06/12	40020	TX	Cities Served by Oncor	Lone Star Transmission, LLC	Revenue requirements, including ADIT, bonus depreciation and NOL, working capital, self insurance, depreciation rates, federal income tax expense.
07/12	120015-EI	FL	South Florida Hospital and Healthcare Association	Florida Power & Light Company	Revenue requirements, including vegetation management, nuclear outage expense, cash working capital, CWIP in rate base.
07/12	2012-00063	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Environmental retrofits, including environmental surcharge recovery.
09/12	05-UR-106	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Electric Power Company	Section 1603 grants, new solar facility, payroll expenses, cost of debt.
10/12	2012-00221 2012-00222	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Company, Kentucky Utilities Company	Revenue requirements, including off-system sales, outage maintenance, storm damage, injuries and damages, depreciation rates and expense.
10/12	120015-EI Direct	FL	South Florida Hospital and Healthcare Association	Florida Power & Light Company	Settlement issues.

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11/12	120015-EI Rebuttal	FL	South Florida Hospital and Healthcare Association	Florida Power & Light Company	Settlement issues.
10/12	40604	TX	Steering Committee of Cities Served by Oncor	Cross Texas Transmission, LLC	Policy and procedural issues, revenue requirements, including AFUDC, ADIT – bonus depreciation & NOL, incentive compensation, staffing, self-insurance, net salvage, depreciation rates and expense, income tax expense.
11/12	40627 Direct	TX	City of Austin d/b/a Austin Energy	City of Austin d/b/a Austin Energy	Rate case expenses.
12/12	40443	TX	Cities Served by SWEPCO	Southwestern Electric Power Company	Revenue requirements, including depreciation rates and service lives, O&M expenses, consolidated tax savings, CWIP in rate base, Turk plant costs.
12/12	U-29764	LA	Louisiana Public Service Commission Staff	Entergy Gulf States Louisiana, LLC and Entergy Louisiana, LLC	Termination of purchased power contracts between EGSL and ETI, Spindletop regulatory asset.
01/13	ER12-1384 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Gulf States Louisiana, LLC and Entergy Louisiana, LLC	Little Gypsy 3 cancellation costs.
02/13	40627 Rebuttal	TX	City of Austin d/b/a Austin Energy	City of Austin d/b/a Austin Energy	Rate case expenses.
03/13	12-426-EL-SSO	OH	The Ohio Energy Group	The Dayton Power and Light Company	Capacity charges under state compensation mechanism, Service Stability Rider, Switching Tracker.
04/13	12-2400-EL-UNC	OH	The Ohio Energy Group	Duke Energy Ohio, Inc.	Capacity charges under state compensation mechanism, deferrals, rider to recover deferrals.
04/13	2012-00578	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Resource plan, including acquisition of interest in Mitchell plant.
05/13	2012-00535	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Revenue requirements, excess capacity, restructuring.
06/13	12-3254-EL-UNC	OH	The Ohio Energy Group, Inc., Office of the Ohio Consumers' Counsel	Ohio Power Company	Energy auctions under CBP, including reserve prices.
07/13	2013-00144	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Biomass renewable energy purchase agreement.
07/13	2013-00221	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Agreements to provide Century Hawesville Smelter market access.
10/13	2013-00199	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Revenue requirements, excess capacity, restructuring.

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12/13	2013-00413	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Agreements to provide Century Sebree Smelter market access.
01/14	ER10-1350 Direct and Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Waterford 3 lease accounting and treatment in annual bandwidth filings.
02/14	U-32981	LA	Louisiana Public Service Commission	Entergy Louisiana, LLC	Montauk renewable energy PPA.
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.

**Expert Testimony Appearances
of
Lane Kollen
As of May 2021**

Date	Case	Jurisdic.	Party	Utility	Subject
12/14	14-1152-E-42T	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.
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.
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.
04/15	ER2014-0370	MO	Midwest Energy Consumers' Group	Kansas City Power & Light Company	Affiliate transactions, operation and maintenance expense, management audit.
05/15	PUE-2015-00022	VA	Virginia Committee for Fair Utility Rates	Virginia Electric and Power Company	Fuel and purchased power hedge accounting; change in FAC Definitional Framework.
05/15 09/15	EL10-65 Direct, Rebuttal Complaint	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Accounting for AFUDC Debt, related ADIT.
07/15	EL10-65 Direct and Answering Consolidated Bandwidth Dockets	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Waterford 3 sale/leaseback ADIT, Bandwidth Formula.
09/15	14-1693-EL-RDR	OH	Public Utilities Commission of Ohio	Ohio Energy Group	PPA rider for charges or credits for physical hedges against market.

**Expert Testimony Appearances
of
Lane Kollen
As of May 2021**

Date	Case	Jurisdic.	Party	Utility	Subject
12/15	45188	TX	Cities Served by Oncor Electric Delivery Company	Oncor Electric Delivery Company	Hunt family acquisition of Oncor; transaction structure; income tax savings from real estate investment trust (REIT) structure; conditions.
12/15	6680-CE-176	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Power and Light Company	Need for capacity and economics of proposed Riverside Energy Center Expansion project; ratemaking conditions.
01/16	Direct, Surrebuttal, Supplemental Rebuttal				
03/16	EL01-88 Remand	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Bandwidth Formula: Capital structure, fuel inventory, Waterford 3 sale/leaseback, Vidalia purchased power, ADIT, Blythesville, Spindletop, River Bend AFUDC, property insurance reserve, nuclear depreciation expense.
03/16	Direct				
04/16	Answering				
05/16	Cross-Answering				
06/16	Rebuttal				
03/16	15-1673-E-T	WV	West Virginia Energy Users Group	Appalachian Power Company	Terms and conditions of utility service for commercial and industrial customers, including security deposits.
04/16	39971 Panel Direct	GA	Georgia Public Service Commission Staff	Southern Company, AGL Resources, Georgia Power Company, Atlanta Gas Light Company	Southern Company acquisition of AGL Resources, risks, opportunities, quantification of savings, ratemaking implications, conditions, settlement.
04/16	2015-00343	KY	Office of the Attorney General	Atmos Energy Corporation	Revenue requirements, including NOL ADIT, affiliate transactions.
04/16	2016-00070	KY	Office of the Attorney General	Atmos Energy Corporation	R & D Rider.
05/16	2016-00026 2016-00027	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric Co.	Need for environmental projects, calculation of environmental surcharge rider.
05/16	16-G-0058 16-G-0059	NY	New York City	Keyspan Gas East Corp., Brooklyn Union Gas Company	Depreciation, including excess reserves, leak prone pipe.
06/16	160088-EI	FL	South Florida Hospital and Healthcare Association	Florida Power and Light Company	Fuel Adjustment Clause Incentive Mechanism re: economy sales and purchases, asset optimization.
07/16	160021-EI	FL	South Florida Hospital and Healthcare Association	Florida Power and Light Company	Revenue requirements, including capital recovery, depreciation, ADIT.
07/16	16-057-01	UT	Office of Consumer Services	Dominion Resources, Inc. / Questar Corporation	Merger, risks, harms, benefits, accounting.
08/16	15-1022-EL-UNC 16-1105-EL-UNC	OH	Ohio Energy Group	AEP Ohio Power Company	SEET earnings, effects of other pending proceedings.

**Expert Testimony Appearances
of
Lane Kollen
As of May 2021**

Date	Case	Jurisdic.	Party	Utility	Subject
9/16	2016-00162	KY	Office of the Attorney General	Columbia Gas Kentucky	Revenue requirements, O&M expense, depreciation, affiliate transactions.
09/16	E-22 Sub 519, 532, 533	NC	Nucor Steel	Dominion North Carolina Power Company	Revenue requirements, deferrals and amortizations.
09/16	15-1256-G-390P (Reopened) 16-0922-G-390P	WV	West Virginia Energy Users Group	Mountaineer Gas Company	Infrastructure rider, including NOL ADIT and other income tax normalization and calculation issues.
10/16	10-2929-EL-UNC 11-346-EL-SSO 11-348-EL-SSO 11-349-EL-SSO 11-350-EL-SSO 14-1186-EL-RDR	OH	Ohio Energy Group	AEP Ohio Power Company	State compensation mechanism, capacity cost, Retail Stability Rider deferrals, refunds, SEET.
11/16	16-0395-EL-SSO Direct	OH	Ohio Energy Group	Dayton Power & Light Company	Credit support and other riders; financial stability of Utility, holding company.
12/16	Formal Case 1139	DC	Healthcare Council of the National Capital Area	Potomac Electric Power Company	Post test year adjust, merger costs, NOL ADIT, incentive compensation, rent.
01/17	46238	TX	Steering Committee of Cities Served by Oncor	Oncor Electric Delivery Company	Next Era acquisition of Oncor; goodwill, transaction costs, transition costs, cost deferrals, ratemaking issues.
02/17	16-0395-EL-SSO Direct (Stipulation)	OH	Ohio Energy Group	Dayton Power & Light Company	Non-unanimous stipulation re: credit support and other riders; financial stability of utility, holding company.
02/17	45414	TX	Cities of Midland, McAllen, and Colorado City	Sharyland Utilities, LP, Sharyland Distribution & Transmission Services, LLC	Income taxes, depreciation, deferred costs, affiliate expenses.
03/17	2016-00370 2016-00371	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Company, Louisville Gas and Electric Company	AMS, capital expenditures, maintenance expense, amortization expense, depreciation rates and expense.
06/17	29849 (Panel with Philip Hayet)	GA	Georgia Public Service Commission Staff	Georgia Power Company	Vogtle 3 and 4 economics.
08/17	17-0296-E-PC	WV	West Virginia Energy Users Group	Monongahela Power Company, The Potomac Edison Power Company	ADIT, OPEB.
10/17	2017-00179	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Weather normalization, Rockport lease, O&M, incentive compensation, depreciation, income taxes.

**Expert Testimony Appearances
of
Lane Kollen
As of May 2021**

Date	Case	Jurisdic.	Party	Utility	Subject
10/17	2017-00287	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Fuel cost allocation to native load customers.
12/17	2017-00321	KY	Attorney General	Duke Energy Kentucky (Electric)	Revenues, depreciation, income taxes, O&M, regulatory assets, environmental surcharge rider, FERC transmission cost reconciliation rider.
12/17	29849 (Panel with Philip Hayet, Tom Newsome)	GA	Georgia Public Service Commission Staff	Georgia Power Company	Vogtle 3 and 4 economics, tax abandonment loss.
01/18	2017-00349	KY	Kentucky Attorney General	Atmos Energy Kentucky	O&M expense, depreciation, regulatory assets and amortization, Annual Review Mechanism, Pipeline Replacement Program and Rider, affiliate expenses.
06/18	18-0047	OH	Ohio Energy Group	Ohio Electric Utilities	Tax Cuts and Jobs Act. Reduction in income tax expense; amortization of excess ADIT.
07/18	T-34695	LA	LPSC Staff	Crimson Gulf, LLC	Revenues, depreciation, income taxes, O&M, ADIT.
08/18	48325	TX	Cities Served by Oncor	Oncor Electric Delivery Company	Tax Cuts and Jobs Act; amortization of excess ADIT.
08/18	48401	TX	Cities Served by TNMP	Texas-New Mexico Power Company	Revenues, payroll, income taxes, amortization of excess ADIT, capital structure.
08/18	2018-00146	KY	KIUC	Big Rivers Electric Corporation	Station Two contracts termination, regulatory asset, regulatory liability for savings
09/18	20170235-EI	FL	Office of Public Counsel	Florida Power & Light Company	FP&L acquisition of City of Vero Beach municipal electric utility systems.
10/18	20170236-EU Direct Supplemental Direct				
09/18	2017-370-E	SC	Office of Regulatory Staff	South Carolina Electric & Gas Company and Dominion Energy, Inc.	Recovery of Summer 2 and 3 new nuclear development costs, related regulatory liabilities, securitization, NOL carryforward and ADIT, TCJA savings, merger conditions and savings.
10/18	2017-207, 305, 370-E Surrebuttal Supplemental Surrebuttal				
12/18	2018-00261	KY	Attorney General	Duke Energy Kentucky (Gas)	Revenues, O&M, regulatory assets, payroll, integrity management, incentive compensation, cash working capital.
01/19	2018-00294 2018-00295	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Company, Louisville Gas & Electric Company	AFUDC v. CWIP in rate base, transmission and distribution plant additions, capitalization, revenues generation outage expense, depreciation rates and expenses, cost of debt.

**Expert Testimony Appearances
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Date	Case	Jurisdic.	Party	Utility	Subject
01/19	2018-00281	KY	Attorney General	Atmos Energy Corp.	AFUDC v. CWIP in rate base, ALG v. ELG depreciation rates, cash working capital, PRP Rider, forecast plant additions, forecast expenses, cost of debt, corporate cost allocation.
02/19	UD-18-17	New Orleans	Crescent City Power Users Group	Entergy New Orleans, LLC	Post-test year adjustments, storm reserve fund, NOL ADIT, FIN48 ADIT, cash working capital, depreciation, amortization, capital structure, formula rate plans, purchased power rider.
04/19	Surrebuttal and Cross-Answering				
03/19	2018-0358	KY	Attorney General	Kentucky American Water Company	Capital expenditures, cash working capital, payroll expense, incentive compensation, chemicals expense, electricity expense, water losses, rate case expense, excess deferred income taxes.
03/19	48929	TX	Steering Committee of Cities Served by Oncor	Oncor Electric Delivery Company LLC, Sempra Energy, Sharyland Distribution & Transmission Services, L.L.C., Sharyland Utilities, L.P.	Sale, transfer, merger transactions, hold harmless and other regulatory conditions.
06/19	49421	TX	Gulf Coast Coalition of Cities	CenterPoint Energy Houston Electric	Prepaid pension asset, accrued OPEB liability, regulatory assets and liabilities, merger savings, storm damage expense, excess deferred income taxes.
07/19	49494	TX	Cities Served by AEP Texas	AEP Texas, Inc.	Plant in service, prepaid pension asset, O&M, ROW costs, incentive compensation, self-insurance expense, excess deferred income taxes.
08/19	19-G-0309 19-G-0310	NY	New York City	National Grid	Depreciation rates, net negative salvage.
10/19	42315	GA	Atlanta Gas Light Company	Public Interest Advocacy Staff	Capital expenditures, O&M expense, prepaid pension asset, incentive compensation, merger savings, affiliate expenses, excess deferred income taxes.
10/19	45253	IN	Duke Energy Indiana	Office of Utility Consumer Counselor	Prepaid pension asset, inventories, regulatory assets and liabilities, unbilled revenues, incentive compensation, income tax expense, affiliate charges, ADIT, riders.
12/19	2019-00271	KY	Attorney General	Duke Energy Kentucky	ADIT, EDIT, CWC, payroll expense, incentive compensation expense, depreciation rates, pilot programs
05/20	202000067-EI	FL	Office of Public Counsel	Tampa Electric Company	Storm Protection Plan.
06/20	20190038-EI	FL	Office of Public Counsel	Gulf Power Company	Hurricane Michael costs.

**Expert Testimony Appearances
of
Lane Kollen
As of May 2021**

Date	Case	Jurisdct.	Party	Utility	Subject
07/20 09/20	PUR-2020-00015 Direct Surrebuttal	VA	Old Dominion Committee for Fair Utility Rates	Appalachian Power Company	Coal Amortization Rider, storm damage, prepaid pension and OPEB assets, return on joint-use assets.
07/20 09/20	2019-226-E Direct Surrebuttal	SC	Office of Regulatory Staff	Dominion Energy South Carolina	Integrated Resource Plan.
10/20	2020-00160	KY	Attorney General	Water Service Corporation of Kentucky	Return on rate base v. operating ratio.
10/20	2020-00174	KY	Attorney General and Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Rate base v. capitalization, Rockport UPA, prepaid pension and OPEB, cash working capital, incentive compensation, Rockport 2 depreciation expense, EDIT, AML, grid modernization rider.
11/20 12/20	2020-125-E Direct Surrebuttal	SC	Office of Regulatory Staff	Dominion Energy South Carolina	Summer 2 and 3 cancelled plant and transmission cost recovery; TCJA; regulatory assets.
12/20	2020172-EI	FL	Office of Public Counsel	Florida Power & Light Company	Hurricane Dorian costs.
12/20	29849 (Panel with Philip Hayet, Tom Newsome)	GA	Georgia Public Service Commission Staff	Georgia Power Company	Vogle 3 and 4 rate impact analyses.
02/21 04/21	2019-224-E 2019-225-E Direct Surrebuttal	SC	Office of Regulatory Staff	Duke Energy Carolinas, LLC, Duke Energy Progress, LLC	Integrated Resource Plans.
03/21	51611	TX	Steering Committee of Cities Served by Oncor	Sharyland Utilities, L.L.C	ADIT, capital structure, return on equity.
03/21	2020-00349 2020-00350	KY	Attorney General and Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Company and Louisville Gas and Electric Company	Rate base v. capitalization, retired plant costs, depreciation, securitization, staffing + payroll, pension + OPEB, AML, off-system sales margins.
04/21	18-857-EL-UNC 19-1338-EL-UNC 20-1034-EL-UNC 20-1476-EL-UNC	OH	The Ohio Energy Group	First Energy Ohio Companies	Significantly Excessive Earnings Test; legacy nuclear plant costs.

EXHIBIT ____ (LK-2)

Kentucky Power Company
KPSC Case No. 2021-00004
KIUC-AG's First Set of Data Requests
Dated March 10, 2021

DATA REQUEST

KIUC-AG_1_14 Provide the Mitchell Generating Station's Net Capacity Factor over the past five years. Compare that net capacity factor to the modeled or assumed factors of other potential replacement resources.

RESPONSE

Please see KPCO_R_KIUC_AG_1_14_Attachment1 for the net capacity factors for the last five years and KPCO_R_KIUC_AG_1_14_ConfidentialAttachment2 for the forecasted capacity factors.

Capacity factors are dependent on market energy and gas prices for dispatchable resource types such as coal or gas fired units. Capacity factor alone is not a good indicator of the overall value of a given resource. The most likely replacement resources for Mitchell would be some combination of solar, wind, or gas-fired resources. Generally speaking, solar resources in PJM experience capacity factors of around 20-25 percent. Wind resource capacity factors vary widely by location, but generally in areas of PJM suitable for wind development wind achieves between 30 percent and 40 percent capacity factors. Simple cycle gas fired peaking resources typically operate at under 10 percent capacity factors. Combined cycle gas-fired units experience capacity factors as high as 70-90 percent when gas prices are low as they have been in recent periods. The capacity factor is lower when gas prices are higher.

Witness: Mark A. Becker

Net CapacityFactor (%)

	2016	2017	2018	2019	2020
Mitchell 1	52.07	46.50	38.12	35.97	22.43
Mitchell 2	59.99	65.77	42.37	37.78	30.20

WSD User



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KPCO_R_KIUC_AG_1_14_ConfidentialAttachment2.xlsx

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Case 1 Base with Carbon Fundamental Scenario

Description	Year	Mitchell 1	Mitchell 2
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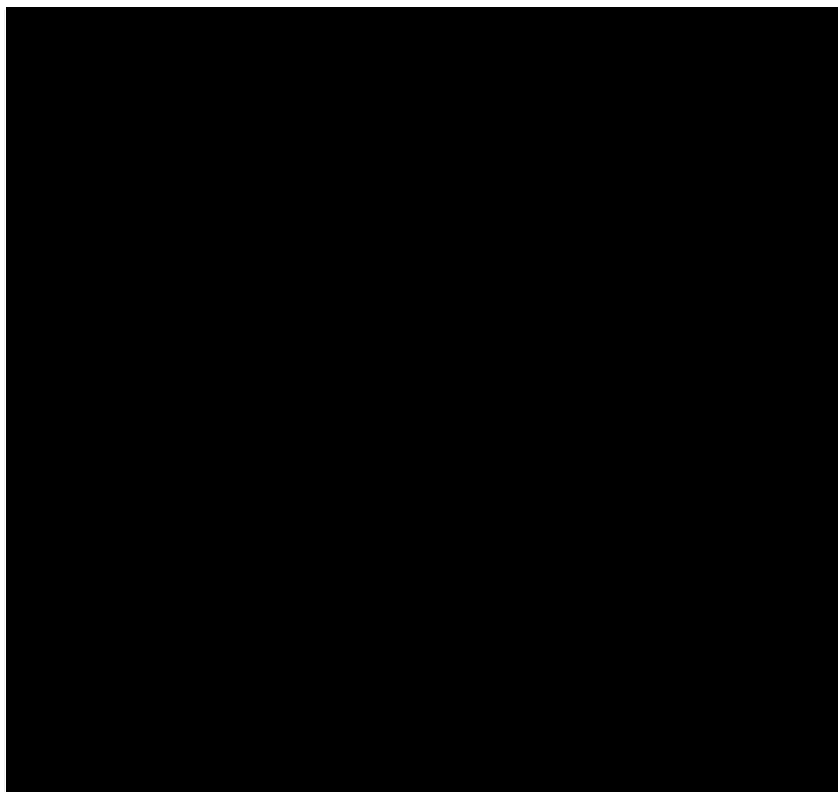


EXHIBIT ____ (LK-3)

Kentucky Power Company
KPSC Case No. 2021-00004
KIUC-AG's First Set of Data Requests
Dated March 10, 2021

DATA REQUEST

KIUC-AG_1_4 Identify the type of coal burned at the Mitchell Generating Station and discuss whether the type of coal to be burned is anticipated to change over time. Further, identify the source of the coal currently burned.

RESPONSE

The Mitchell Generating Station burns both high- and low-sulfur bituminous coals. The low-sulfur coal originates from mines in either West Virginia or Kentucky. The high-sulfur coal originates from the upper Ohio River region from a mine located in the state of West Virginia. Kentucky Power does not anticipate the types of coal being burned to change in the future.

Witness: D. Brett Mattison

EXHIBIT ____ (LK-4)

Kentucky Power Company
KPSC Case No. 2021-00004
KIUC-AG's First Set of Data Requests
Dated March 10, 2021

DATA REQUEST

KIUC-AG_1_7 For years 2016-2020, please identify how many full-time workers at the Mitchell Plant were citizens of Kentucky, West Virginia and Ohio.

RESPONSE

The Company objects to this question as irrelevant and not reasonably calculated to lead to the discovery of admissible evidence. Subject to and without waiving its objection, the Company provides the following response:

The Company does not maintain information regarding the state citizenship of its employees. The following census reflects the residences of full-time Mitchell Plan employees. Some employees may have had residences in multiple states in the same year. Further, the census includes all full-time employees who were full-time employees with residences in Ohio, Kentucky, or West Virginia, and who were assigned to Mitchell Plant at any time during the indicated year:

Commonwealth of Kentucky - 1 (2016); 0 (2017, 2020); and 2 (2018, 2019).
West Virginia - 167 (2016); 164 (2017); 161 (2018); 147 (2019); and 120 (2020).
Ohio - 127 (2016); 135 (2017); 121 (2018); 107 (2019); and 105 (2020).

Witness: D. Brett Mattison

EXHIBIT ____ (LK-5)

Kentucky Power Company
KPSC Case No. 2021-00004
KIUC-AG's First Set of Data Requests
Dated March 10, 2021

DATA REQUEST

KIUC-AG_1_8 For years 2016-2020, please identify the average total compensation package (salary plus all benefits) for the full-time workers at Mitchell.

RESPONSE

The Company objects to this question as irrelevant and not reasonably calculated to lead to the discovery of admissible evidence. Subject to and without waiving its objection, the Company provides the following response:

The average total compensation package for full-time employees at Mitchell Plant was \$125,882 (2016); \$123,177 (2017); \$148,964 (2018); \$160,100 (2019); and \$144,477 (2020).

Witness: D. Brett Mattison

EXHIBIT ____ (LK-6)

Kentucky Power Company
KPSC Case No. 2021-00004
KIUC-AG's First Set of Data Requests
Dated March 10, 2021

DATA REQUEST

KIUC-AG_1_9 For years 2016-2020, please identify how many on-site contractors at the Mitchell Plant were citizens of Kentucky, West Virginia and Ohio. To the best of Kentucky Power's knowledge, how much were these on-site workers paid on average (salary plus all benefits).

RESPONSE

The Company objects to this question as irrelevant and not reasonably calculated to lead to the discovery of admissible evidence.

Subject to and without waiving its objection, the Company provides the following response:

The Company does not have the requested information.

Witness: D. Brett Mattison

EXHIBIT ____ (LK-7)

Kentucky Power Company
KPSC Case No. 2021-00004
KIUC-AG's First Set of Data Requests
Dated March 10, 2021

DATA REQUEST

KIUC-AG_1_10 For years 2016-2020, please identify the amount of property tax paid by Kentucky Power to the state of West Virginia or any political subdivision in West Virginia.

RESPONSE

The Company objects to this request as irrelevant and not reasonably calculated to lead to the discovery of admissible evidence.

Subject to and without waiving its objection, Kentucky Power provides the following response:

For each of the calendar years below, Kentucky Power paid to the state of West Virginia or any political subdivision in West Virginia the following amounts of property taxes:

2016 = \$3,171,597. \$3,169,381 for utility property and \$2,216 for non-utility property

2017 = \$3,217,705. \$3,215,465 for utility property and \$2,240 for non-utility property

2018 = \$3,124,906. \$3,122,668 for utility property and \$2,238 for non-utility property

2019 = \$3,025,712. \$3,023,482 for utility property and, \$2,230 for non-utility property

2020 = \$2,964,925. \$2,962,702 for utility property and \$2,223 for non-utility property

Witness: Heather M. Whitney

EXHIBIT ____ (LK-8)

Kentucky Power Company
KPSC Case No. 2021-00004
KIUC-AG's First Set of Data Requests
Dated March 10, 2021

DATA REQUEST

KIUC-AG_1_11 For years 2016-2020, please identify all other taxes paid by Kentucky Power to the state of West Virginia or any political subdivision in West Virginia.

RESPONSE

The Company objects to this question as irrelevant and not reasonably calculated to lead to the discovery of admissible evidence.

Subject to and without waiving its objection, Kentucky Power provides the following response:

Please refer to KPCO_R_KIUC_AG_1_11_Attachment1 through 4 for the requested information.

1. KPCO_R_KIUC_AG_1_11_Attachment1: Kentucky Power Company West Virginia State Business and Occupation Tax 2016 - 2020
2. KPCO_R_KIUC_AG_1_11_Attachment2: Kentucky Power Company West Virginia Sales and Use Tax 2016 - 2020
3. KPCO_R_KIUC_AG_1_11_Attachment3: Kentucky Power Company West Virginia Payroll-Related Tax 2016 - 2020
4. KPCO_R_KIUC_AG_1_11_Attachment4: Kentucky Power Company West Virginia State Income Tax 2016 - 2020

Witness: Heather M. Whitney

WSD User



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KPCO_R_KIUC_AG_1_11_Attachment1.xlsx

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KENTUCKY POWER COMPANY
WEST VIRGINIA
STATE BUSINESS AND OCCUPATION TAX
ACCOUNT 2360013
2016-2020

Year	Amount
2016 Total	3,961,842.50
2017 Total	5,689,780.00
2018 Total	6,202,301.01
2019 Total	6,327,381.40
2020 Total	6,284,979.93
Grand Total	28,466,284.84

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KPCO_R_KIUC_AG_1_11_Attachment2.xlsx

03/29/21 11:13 AM

Kentucky Power WV SU Tax Payments 2016_2020

	2016	2017	2018	2019	2020
January	1,143.01	22,778.73	21,091.36	16,924.70	60,376.80
February	1,686.14	7,358.18	11,352.41	7,956.36	12,289.18
March	2,610.75	7,394.00	10,836.60	18,251.36	11,361.53
April	1,898.91	14,391.68	20,786.21	13,825.92	14,256.70
May	1,890.52	13,483.96	9,711.10	9,531.57	8,869.59
June	1,704.98	8,914.97	7,460.86	17,452.06	8,856.43
July	1,623.06	8,184.44	16,415.56	6,190.55	6,114.61
August	1,367.76	7,018.43	15,922.47	2,282.28	7,665.52
September	1,183.08	9,513.21	10,192.74	15,862.55	6,168.05
October	7,125.90	14,079.26	13,021.81	9,797.03	9,009.54
November	10,704.84	6,882.05	27,576.31	12,773.45	6,497.56
December	9,129.24	10,902.74	11,691.66	30,914.93	7,581.43
TOTAL	42,068.19	130,901.65	176,059.09	161,762.76	159,046.94

WSD User



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KPCO_R_KIUC_AG_1_11_Attachment3.xlsx

03/29/21 11:14 AM

Kentucky Power Company

WV State Employment Taxes Withheld and Remit to State of WV
WV Unemployment Insurance Sent to state of WV

	2016	2017	2018	2019	2020
	\$ 816,855.00	\$ 858,169.00	\$ 822,968.00	\$ 970,835.00	\$ 954,265.00
	\$ 50,769.29	\$ 49,958.48	\$ 46,747.09	\$ 43,450.30	\$ 38,162.43

WSD User



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KPCO_R_KIUC_AG_1_11_Attachment4.xlsx

03/29/21 11:14 AM

KENTUCKY POWER COMPANY
WEST VIRGINIA
STATE INCOME TAX
ACCOUNT 2360002
2016-2020

Year	Amount
2016	\$0.00
2017	\$110,000.00
2018	\$420,000.00
2019	\$900,000.00
2020	\$0.00
Total	<u>\$1,430,000.00</u>

EXHIBIT ____ (LK-9)

Kentucky Power Company
KPSC Case No. 2021-00004
KIUC-AG's First Set of Data Requests
Dated March 10, 2021

DATA REQUEST

KIUC-AG_1_21 Identify all tax receipts of the Commonwealth of Kentucky (or a political subdivision thereof) derived directly or indirectly from the operation of the Mitchell Generating Station.

RESPONSE

The Commonwealth of Kentucky would receive payroll-related taxes in connection with any Mitchell Generating Station employees who are residents of Kentucky. The Commonwealth of Kentucky does not receive any property or transaction taxes related to Mitchell Generating Station because Mitchell Generating Station is located in West Virginia. The Company has not performed an analysis that identifies income tax receipts of the Commonwealth of Kentucky resulting from the operation of the Mitchell Generating Station because the Company does not separately track the book income and expenses and the related book/tax differences for specific assets or locations that would be necessary to determine this information.

Witness: Heather M. Whitney

EXHIBIT ____ (LK-10)

DATA REQUEST

- SC 1_16** Refer to the Direct Testimony of Mark A. Becker, page 14, lines 1-10. For each type of fossil generation resource that was available to the PLEXOS model for selection, provide:
- a. Technology type
 - b. Size (MW) on both an ICAP and UCAP basis
 - c. Assumed book life
 - d. Assumed operating life
 - e. Heat rate
 - f. Firm capacity value
 - g. Capital cost (\$/kW), including annual increases/decreases, if applicable
 - h. Annual fixed O&M
 - i. Annual variable O&M
 - j. Interconnection costs
 - k. First year available
 - l. Annual minimum number of units
 - m. Annual maximum number of units
 - n. Cumulative maximum

RESPONSE

a and b- Please see the testimony of Company Witness Becker, Table 3 for the gas resource types and nameplate (ICAP). Coal and nuclear were not made available to the PLEXOS model. Please see the Company's response to KUIC-AG 1-29 (KPCO_R_KIUC_AG_1_029_Attachment2). See item f for UCAP.

c & d- 30 years

e-Please see KPCO_R_SC_1_016_Attachment2.

f- The gas options were assumed to receive 99% firm capacity credit for firm capacity (UCAP) purposes.

g-Please see KPCO_R_SC_1_016_Attachment1.

h and i- See the EIA study provided as KPCO_R_KIUC_AG_1_029_Attachment2 for the requested O&M information for the units listed in witness Martin's Table 3.

j- The Company adopted EIA's assumption regarding interconnection costs, which were based on a one mile interconnection, sized to match the size of the resource. This is provided for each resource type in the Company's response to KUIC-AG 1-29 in KPCO_R_KIUC_AG_1_029_Attachment2.

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k-Gas reciprocating internal combustion engine units (RICE) were available beginning in 2024. Frame CT's and CC's were available beginning in 2025.

l, m and n- No annual or cumulative minimum or maximum limits were placed on the fossil resource options.

Witness: Mark A. Becker

overnight cost (\$Millions)+ Overheads				
	240 MW CT	430 MW CC	1100 MW CC	20 MW Internal Combustion (RICE)
	194	550	1,235	45.79
	194	551	1,237	46
	192	543	1,220	45
	191	543	1,218	45
	192	545	1,223	46
	193	546	1,226	46
	194	549	1,232	46
	195	552	1,240	46
	195	554	1,244	46
	196	557	1,249	47
	197	558	1,253	47
	197	560	1,256	47
	198	561	1,260	47
	199	564	1,266	47
	200	567	1,272	47
	201	571	1,281	48
	203	575	1,290	48
	204	579	1,298	48
	206	583	1,308	49
	207	588	1,319	49
	209	592	1,328	49
	210	596	1,338	50
	212	601	1,348	50
	213	605	1,357	51
	215	609	1,366	51
	216	613	1,375	51

overnight cost (\$Millions)				
	240 MW CT	430 MW CC	1100 MW CC	20 MW Internal Combustion (RICE)
	171	485	1,087	40.32
	171	485	1,089	41
	169	479	1,074	40
	168	478	1,072	40
	169	480	1,077	40
	170	481	1,079	40
	170	483	1,085	40
	172	486	1,091	41
	172	488	1,096	41
	173	490	1,100	41
	173	492	1,103	41
	174	493	1,106	41
	174	494	1,109	41
	175	497	1,114	42
	176	499	1,120	42
	177	503	1,128	42
	178	506	1,136	42
	180	510	1,143	43
	181	513	1,152	43
	182	518	1,161	43
	184	521	1,170	44
	185	525	1,178	44
	187	529	1,187	44
	188	533	1,195	45
	189	536	1,202	45
	190	539	1,210	45

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EXHIBIT ____ (LK-11)

DATA REQUEST

- SC 1_17 Refer to the Direct Testimony of Mark A. Becker, page 14, lines 1-10. For each type of renewable resource that was available to the PLEXOS model for selection, provide:
- a. Technology type
 - b. Size (MW) on both an ICAP and UCAP basis
 - c. Assumed book life
 - d. Assumed operating life
 - e. Firm capacity value
 - f. Capital cost (\$/kW), including annual increases/decreases, if applicable
 - g. Annual fixed O&M
 - h. Annual variable O&M
 - i. Interconnection costs
 - j. LCOE (\$/MWh)
 - k. First year available
 - l. Annual minimum number of units
 - m. Annual maximum number of units
 - n. Cumulative maximum

RESPONSE

a & b- Please see the testimony of Company Witness Becker, Table 3 for the ICAP of the wind and solar blocks which were made available. Please see the Company's response to KIUC_AG_1_29 (KPCO_R_KIUC_AG_1_029_Attachment2) for further details about these technology options. See item e for UCAP.

c&d- Wind 30 years. Solar 35 years

e- Firm Capacity (UCAP) for solar was assumed to change over time following PJM's ELCC methodology. The firm capacity for wind was fixed at 12%. The Firm Capacity line items on the "LT Existing Units Info" worksheet in the raw PLEXOS output data files provided in Company witness confidential Becker's workpapers in the response to KUIC-AG 1-2 show how much capacity (UCAP) each new resource was assumed to receive for each year of the analysis.

f- g, h, and j - Please see KPCO_R_SC_1_017_Attachment1.

i-The Company adopted EIA's assumption regarding interconnection costs, which were based on a one mile interconnection, sized to match the size of the resource. This is provided for each resource type in the Company's response to KUIC-AG 1-29 in KPCO_R_KIUC_AG_1_029_Attachment2.

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k- Wind was available beginning in 2023 and Solar was available beginning 2022.

l- There was no annual minimum number of units.

m and n- The solar was limited to 150 MW in any one year and 450 MW of cumulative additions. Wind was limited to 200 MW in any one year and 400 MW cumulative additions.

Witness: Mark A. Becker

Project Name	COD	Tier	Calc CF	Levelized CF	ITC %	Build Cost \$/kW	Levelized O&M \$/kW	Levelized O&M \$/MWh	Levelized Cost of Energy \$/MWh	Levelized Capital Cost \$/MWh
2021COD-KYP-Tier 2	2021	Tier 2	23.23%	22.13%	30%	\$1,353	\$23.74	\$12.32	\$57.60	\$45.28
2022COD-KYP-Tier 2	2022	Tier 2	23.23%	22.13%	30%	\$1,257	\$23.81	\$12.36	\$54.45	\$42.09
2023COD-KYP-Tier 2	2023	Tier 2	23.22%	22.13%	30%	\$1,198	\$24.01	\$12.46	\$52.55	\$40.09
2024COD-KYP-Tier 2	2024	Tier 2	23.23%	22.13%	10%	\$1,153	\$24.25	\$12.59	\$56.25	\$43.66
2025COD-KYP-Tier 2	2025	Tier 2	23.23%	22.13%	0%	\$1,122	\$24.55	\$12.74	\$57.70	\$44.96
2026COD-KYP-Tier 2	2026	Tier 2	23.23%	22.13%	0%	\$1,114	\$24.93	\$12.93	\$57.58	\$44.65
2027COD-KYP-Tier 2	2027	Tier 2	23.22%	22.13%	0%	\$1,115	\$25.33	\$13.14	\$57.83	\$44.68
2028COD-KYP-Tier 2	2028	Tier 2	23.23%	22.13%	0%	\$1,112	\$25.73	\$13.35	\$57.90	\$44.55
2029COD-KYP-Tier 2	2029	Tier 2	23.23%	22.13%	0%	\$1,110	\$26.13	\$13.56	\$58.05	\$44.49
2030COD-KYP-Tier 2	2030	Tier 2	23.23%	22.13%	0%	\$1,110	\$26.54	\$13.77	\$58.24	\$44.47
2031COD-KYP-Tier 2	2031	Tier 2	23.22%	22.13%	0%	\$1,109	\$26.95	\$13.98	\$58.40	\$44.42
2032COD-KYP-Tier 2	2032	Tier 2	23.23%	22.13%	0%	\$1,108	\$27.36	\$14.20	\$58.59	\$44.40
2033COD-KYP-Tier 2	2033	Tier 2	23.23%	22.13%	0%	\$1,109	\$27.78	\$14.41	\$58.84	\$44.42
2034COD-KYP-Tier 2	2034	Tier 2	23.23%	22.13%	0%	\$1,109	\$28.21	\$14.63	\$59.08	\$44.45
2035COD-KYP-Tier 2	2035	Tier 2	23.22%	22.13%	0%	\$1,109	\$28.64	\$14.86	\$59.31	\$44.45
2036COD-KYP-Tier 2	2036	Tier 2	23.23%	22.13%	0%	\$1,108	\$29.07	\$15.08	\$59.50	\$44.42
2037COD-KYP-Tier 2	2037	Tier 2	23.23%	22.13%	0%	\$1,107	\$29.51	\$15.31	\$59.66	\$44.35
2038COD-KYP-Tier 2	2038	Tier 2	23.23%	22.13%	0%	\$1,106	\$29.96	\$15.54	\$59.86	\$44.32
2039COD-KYP-Tier 2	2039	Tier 2	23.22%	22.13%	0%	\$1,105	\$30.41	\$15.78	\$60.05	\$44.27
2040COD-KYP-Tier 2	2040	Tier 2	23.23%	22.13%	0%	\$1,105	\$30.87	\$16.02	\$60.29	\$44.28
2041COD-KYP-Tier 2	2041	Tier 2	23.23%	22.13%	0%	\$1,105	\$31.34	\$16.26	\$60.55	\$44.30
2042COD-KYP-Tier 2	2042	Tier 2	23.23%	22.13%	0%	\$1,107	\$31.81	\$16.50	\$60.85	\$44.35
2043COD-KYP-Tier 2	2043	Tier 2	23.22%	22.13%	0%	\$1,108	\$32.28	\$16.74	\$61.12	\$44.38
2044COD-KYP-Tier 2	2044	Tier 2	23.23%	22.13%	0%	\$1,108	\$32.76	\$16.99	\$61.41	\$44.42
2045COD-KYP-Tier 2	2045	Tier 2	23.23%	22.13%	0%	\$1,109	\$33.23	\$17.24	\$61.67	\$44.43
2046COD-KYP-Tier 2	2046	Tier 2	23.23%	22.13%	0%	\$1,109	\$33.71	\$17.48	\$61.91	\$44.42
2047COD-KYP-Tier 2	2047	Tier 2	23.22%	22.13%	0%	\$1,108	\$34.19	\$17.73	\$62.12	\$44.39
2048COD-KYP-Tier 2	2048	Tier 2	23.23%	22.13%	0%	\$1,108	\$34.67	\$17.98	\$62.38	\$44.40
2049COD-KYP-Tier 2	2049	Tier 2	23.23%	22.13%	0%	\$1,107	\$35.15	\$18.23	\$62.61	\$44.38
2050COD-KYP-Tier 2	2050	Tier 2	23.23%	22.13%	0%	\$1,106	\$35.64	\$18.48	\$62.80	\$44.32

Scenario	COD Year	CF	Build Cost (\$/kW)	PTC Credit	Levelized O&M \$/kW	Levelized O&M \$/MWh	Levelized Cost of Energy \$/MWh	Levelized Capital Cost \$/MWh
2022COD-KYP-0.35CF	2022	35%	\$1,329	60%	\$56.90	\$18.54	\$40.76	\$22.22
2023COD-KYP-0.35CF	2023	35%	\$1,316	40%	\$57.50	\$18.74	\$45.10	\$26.36
2024COD-KYP-0.35CF	2024	35%	\$1,322	60%	\$58.34	\$19.01	\$40.51	\$21.50
2025COD-KYP-0.35CF	2025	35%	\$1,331	0%	\$59.25	\$19.31	\$55.53	\$36.22
2026COD-KYP-0.35CF	2026	35%	\$1,347	0%	\$60.26	\$19.64	\$56.30	\$36.66
2027COD-KYP-0.35CF	2027	35%	\$1,361	0%	\$61.25	\$19.96	\$57.01	\$37.05
2028COD-KYP-0.35CF	2028	35%	\$1,379	0%	\$62.29	\$20.30	\$57.83	\$37.53
2029COD-KYP-0.35CF	2029	35%	\$1,395	0%	\$63.32	\$20.64	\$58.60	\$37.97
2030COD-KYP-0.35CF	2030	35%	\$1,410	0%	\$64.35	\$20.97	\$59.35	\$38.38
2031COD-KYP-0.35CF	2031	35%	\$1,423	0%	\$65.34	\$21.29	\$60.01	\$38.72
2032COD-KYP-0.35CF	2032	35%	\$1,433	0%	\$66.31	\$21.61	\$60.63	\$39.02
2033COD-KYP-0.35CF	2033	35%	\$1,443	0%	\$67.27	\$21.92	\$61.19	\$39.27
2034COD-KYP-0.35CF	2034	35%	\$1,451	0%	\$68.24	\$22.24	\$61.73	\$39.50
2035COD-KYP-0.35CF	2035	35%	\$1,459	0%	\$69.20	\$22.55	\$62.25	\$39.70
2036COD-KYP-0.35CF	2036	35%	\$1,467	0%	\$70.18	\$22.87	\$62.79	\$39.92
2037COD-KYP-0.35CF	2037	35%	\$1,473	0%	\$71.17	\$23.19	\$63.29	\$40.10
2038COD-KYP-0.35CF	2038	35%	\$1,479	0%	\$72.15	\$23.51	\$63.77	\$40.26
2039COD-KYP-0.35CF	2039	35%	\$1,487	0%	\$73.18	\$23.85	\$64.32	\$40.47
2040COD-KYP-0.35CF	2040	35%	\$1,496	0%	\$74.22	\$24.19	\$64.91	\$40.72
2041COD-KYP-0.35CF	2041	35%	\$1,505	0%	\$75.27	\$24.53	\$65.48	\$40.95
2042COD-KYP-0.35CF	2042	35%	\$1,514	0%	\$76.35	\$24.88	\$66.09	\$41.21
2043COD-KYP-0.35CF	2043	35%	\$1,526	0%	\$77.45	\$25.24	\$66.76	\$41.52
2044COD-KYP-0.35CF	2044	35%	\$1,536	0%	\$78.53	\$25.60	\$67.39	\$41.79
2045COD-KYP-0.35CF	2045	35%	\$1,546	0%	\$79.63	\$25.95	\$68.03	\$42.07
2046COD-KYP-0.35CF	2046	35%	\$1,556	0%	\$80.73	\$26.31	\$68.65	\$42.34
2047COD-KYP-0.35CF	2047	35%	\$1,566	0%	\$81.83	\$26.66	\$69.26	\$42.60
2048COD-KYP-0.35CF	2048	35%	\$1,574	0%	\$82.92	\$27.02	\$69.87	\$42.84
2049COD-KYP-0.35CF	2049	35%	\$1,584	0%	\$84.02	\$27.38	\$70.50	\$43.11
2050COD-KYP-0.35CF	2050	35%	\$1,593	0%	\$85.12	\$27.74	\$71.09	\$43.35
2051COD-KYP-0.35CF	2051	35%	\$1,601	0%	\$86.22	\$28.09	\$71.66	\$43.57

EXHIBIT ____ (LK-12)

BIG RIVERS ELECTRIC CORPORATION
ELECTRONIC APPLICATION OF
BIG RIVERS ELECTRIC CORPORATION
FOR APPROVAL OF SOLAR POWER CONTRACTS
CASE NO. 2020-00183

Response to the Office of the Attorney General's
First Request for Information
dated August 6, 2020

August 14, 2020

1 **Item 43)** *Explain whether the basic terms of all three solar contracts are*
2 *substantially similar. If not, identify all material differences between the*
3 *solar contracts.*

4

5 **Response)** The contracts are substantially similar, but there are a few key
6 differences. Please see Big Rivers' responses to Item 10a and Item 10-b for
7 information on the differences in capacity and output. Other differences include:

8

9 **Price** – The Meade County Solar and McCracken County Solar contracts are
10 priced at \$27.30/MWh and Big Rivers is responsible for interconnection costs
11 between \$300 thousand dollars and \$1 million dollars. The Henderson Solar
12 contract is priced at \$29.60/MWh and Big Rivers is responsible for 50% of any
13 network upgrade costs up to \$10 million dollars.

14

15 **Commercial Operation Date (“COD”)** – The CES projects assume a COD
16 of [REDACTED]. The Henderson Solar project assumes a COD of

17 [REDACTED].

BIG RIVERS ELECTRIC CORPORATION
ELECTRONIC APPLICATION OF
BIG RIVERS ELECTRIC CORPORATION
FOR APPROVAL OF SOLAR POWER CONTRACTS
CASE NO. 2020-00183

Response to the Office of the Attorney General's
First Request for Information
dated August 6, 2020

August 14, 2020

1 **Location** - The CES projects provide utility scale project pricing over two
2 smaller sites, in Meade County, Kentucky and in McCracken, County
3 Kentucky. The benefits of this approach are discussed on page 12, line 2 of my
4 testimony. The Geronimo, Henderson Solar facility is on one large site on the
5 Henderson/Webster County line.

6
7 **Interconnection** – The two CES projects will interconnect at a sub-
8 transmission level. The benefits of this approach are discussed on page 12, line
9 2 of my testimony. The Geronimo project will connect directly to a to the Big
10 Rivers' Reid substation.¹

11

12

13 **Witness)** Mark J. Eacret

14

¹ See *In the Matter of: Electronic Application of Unbridled Solar, LLC For Certificate of Construction of an Approximately 160 Megawatt Merchant Electric Solar Generating facility and Nonregulated Electric Transmission Line in Henderson and Webster Counties, Kentucky, K.P.S.C.* Case No. 2020-00242.

BACKGROUND

BREC has entered into three solar purchase power agreements (Solar Contracts). The first is with Henderson Solar, LLC (Henderson Solar Contract) for the purchase of the entire output of a 160 megawatt (MW) solar facility to be located in Henderson and Webster counties. The second contract is with Meade Solar, LLC (Meade Solar Contract) for the purchase of the entire output of a 40 MW solar facility to be located in Meade County. The third is with McCracken Solar, LLC (McCracken Solar Contract) for the purchase of the entire output of a 60 MW solar facility to be located in McCracken County.² The solar facilities that will provide the power to satisfy the contracts are expected to begin operations in 2023,³ and each contract has a term of 20 years.⁴

BREC stated that it will not “own, construct, operate, maintain, or have any control over the solar generating facilities.”⁵ Rather, it indicated that the solar facilities constructed in connection with each contract will be owned and operated by the respective counterparty to the contract.⁶ BREC stated that it would only be required to

Yet, in this matter, BREC filed its application on June 24, 2020 despite having sent out the requests for proposals for the contracts in June 2019 and having finalized the contracts on May 25, 2020 and May 26, 2020. Further, BREC should have expected that a request for approval of the purchase power agreements at issue herein would result in a request for intervention and require substantial review by the Commission such that additional time would be required. Thus, BREC should have been prepared to file the Application as soon as the contracts were signed and should have insisted that the contracts provide additional time to obtain regulatory approval. BREC should not count on the Commission meeting similar requests for expedited review in the future.

² Application at 2.

³ Application at 8.

⁴ Application, Exhibit 4, Direct Testimony of Mark Eacret (Eacret Testimony) at 5:06.

⁵ Application at 10-11.

⁶ Application at 8.

EXHIBIT ____ (LK-13)

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF)	
KENTUCKY UTILITIES COMPANY FOR AN)	
ADJUSTMENT OF ITS ELECTRIC RATES, A)	CASE NO. 2020-00349
CERTIFICATE OF PUBLIC CONVENIENCE)	
AND NECESSITY TO DEPLOY ADVANCED)	
METERING INFRASTRUCTURE,)	
APPROVAL OF CERTAIN REGULATORY)	
AND ACCOUNTING TREATMENTS, AND)	
ESTABLISHMENT OF A ONE-YEAR)	
SURCREDIT)	

In the Matter of:

ELECTRONIC APPLICATION OF)	
LOUISVILLE GAS AND ELECTRIC)	
COMPANY FOR AN ADJUSTMENT OF ITS)	CASE NO. 2020-00350
ELECTRIC AND GAS RATES, A)	
CERTIFICATE OF PUBLIC CONVENIENCE)	
AND NECESSITY TO DEPLOY ADVANCED)	
METERING INFRASTRUCTURE,)	
APPROVAL OF CERTAIN REGULATORY)	
AND ACCOUNTING TREATMENTS, AND)	
ESTABLISHMENT OF A ONE-YEAR)	
SURCREDIT)	

REBUTTAL TESTIMONY OF
ROBERT M. CONROY
VICE PRESIDENT, STATE REGULATION AND RATES
KENTUCKY UTILITIES COMPANY AND
LOUISVILLE GAS AND ELECTRIC COMPANY

Filed: April 12, 2021

POWER PURCHASE AGREEMENT

AMONG

RHUDES CREEK SOLAR, LLC,

LOUISVILLE GAS AND ELECTRIC COMPANY

AND

KENTUCKY UTILITIES COMPANY

November 21, 2019

“Solar Energy Output” means the net unit contingent electric energy generated in MWh using solar electric generation technologies delivered at nominal voltage to the Point of Interconnection as measured by the Electric Metering Devices installed pursuant to Section 5.3. Solar Energy Output shall be of a power quality of 60 cycle, three-phase alternating current that is compliant with the Interconnection Agreement.

“Solar Energy Payment” has the meaning assigned to it in Section 8.1(A).

“Solar Energy Payment Rate” means \$27.82/MWh.

“Standard and Poor’s” or “S&P” means Standard and Poor’s Ratings Group, a division of McGraw Hill, Inc. and any successor entity thereto.

“Surety Bond” means a bond that is issued by a surety or insurance company that promises to pay a specified amount to Buyers upon certain events, which include, but are not limited to, when the Seller fails to perform a payment obligation under this Agreement and which the surety or insurance company so issuing shall (i) be authorized to issue surety bonds in the Commonwealth of Kentucky, (ii) have assets of at least [REDACTED] and (iii) have an Investment Grade Rating as defined in this Agreement.

“Tax Credits” means investment tax credits under Section 48 of the Code as in effect on the date of this PPA, and any successor or other provision providing for a federal, state or local tax credit, cash grant, tax exemption, depreciation, tax attribute or benefit or similar program determined by reference to ownership of renewable energy production facilities, renewable electric energy produced from Solar Energy or amounts invested in renewable energy generating facilities.

“Taxes” means all taxes, fees, levies, licenses or charges imposed by any Governmental Authority, other than taxes, levies, licenses or charges based upon net income or net worth.

“Term” means the period during which this PPA shall remain in full force and effect, and which is further defined in Article 2.

“Test” or “Testing” means those tests, evaluations and measurements of the Facility’s output capability that are undertaken in connection with the Commissioning of the Facility pursuant to Section 10.2 of this PPA, which shall include such tests as are consistent with Prudent Industry Practices and that are required by the Financing Documents, applicable permits, and the EPC Contract.

“Test Date” means the date on which Seller shall commence Commissioning of the Facility.

“Test Energy” means the Solar Energy Output that is generated by the Facility, delivered to Buyers at the Point of Interconnection, and purchased by Buyers, pursuant to Section 10.2(C) and Section 4.3.

EXHIBIT ____ (LK-14)

Kentucky Power Company
KPSC Case No. 2021-00004
Sierra Club's First Set of Data Requests
Dated March 12, 2021

DATA REQUEST

- SC 1_23 Refer to the Direct Testimony of Mark A. Becker, page 18, lines 16-18.
- a. Please explain where the wind resource offered to the PLEXOS model is assumed to be located.
 - b. Provide the production tax credit for wind assumed to be available through 2025.
 - i. Discuss whether that assumption remains, at this time, KPC's ongoing best expectation/prediction.

RESPONSE

- a- No specific location was assumed. The only assumption was that it would be located such that it could qualify as capacity under PJM's rules.
- b- For the following wind project in-service dates, the assumed PTC credit percentages used in this analysis were as follows: 12/31/22 - 60% 12/31/23 - 40% 12/31/24 - 60%.
- i- Since the analysis was completed, the 60% production tax credit has been extended by Congress for projects which go in service by the end of 2026. It is unknown whether the PTCs will change in the future.

Witness: Mark A. Becker

AFFIDAVIT

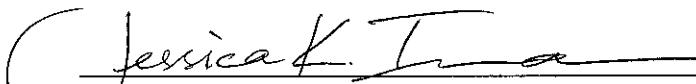
STATE OF GEORGIA)

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
12th day of May 2021.


Notary Public

