

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

**In the Matter of:**

**ELECTRONIC INVESTIGATION OF THE )  
SERVICE, RATES AND FACILITIES OF ) CASE NO. 2021-00370  
KENTUCKY POWER COMPANY )**

**DIRECT TESTIMONY  
AND EXHIBITS OF  
LANE KOLLEN**

**ON BEHALF OF**

**THE OFFICE OF THE ATTORNEY GENERAL OF  
THE COMMONWEALTH OF KENTUCKY**

**AND**

**THE KENTUCKY INDUSTRIAL UTILITY CUSTOMERS, INC.**

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

**DECEMBER 2023**

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

**In the Matter of:**

**ELECTRONIC INVESTIGATION OF THE )  
SERVICE, RATES AND FACILITIES OF ) CASE NO. 2021-00370  
KENTUCKY POWER COMPANY )**

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**DIRECT TESTIMONY OF LANE KOLLEN**

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**I. QUALIFICATIONS AND SUMMARY**

1  
2

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

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

7

8 **Q. State your employer and occupation.**

9 A. I am a Vice President and Principal at Kennedy and Associates. I am a utility rate  
10 and planning consultant providing specialized consulting services to state and local  
11 government agencies and large consumers of electric, natural gas, and water and  
12 sewer regulated utility services.

1 **Q. Describe your education and professional experience.**

2 A. I earned both a Bachelor of Business Administration in Accounting degree and a  
3 Master of Business Administration degree from the University of Toledo. I also  
4 earned a Master of Arts degree in theology from Luther Rice University. I am a  
5 Certified Public Accountant (“CPA”), with a practice license, a Certified  
6 Management Accountant (“CMA”), and a Chartered Global Management  
7 Accountant (“CGMA”). I am a member of numerous professional organizations,  
8 including the American Institute of Certified Public Accountants, the Institute of  
9 Management Accounting, and the Society of Depreciation Professionals.

10 I have been an active participant in the utility industry for more than forty  
11 years, initially as an employee of an electric and natural gas utility in a series of  
12 positions in the areas of accounting, auditing, and planning, then as a consultant  
13 assisting utilities in their ratemaking, accounting, finance, tax, and resource  
14 analyses and planning, and thereafter as a consultant assisting government agencies  
15 and large consumers of electricity, natural gas, and water and sewer regulated utility  
16 services.

17 I have testified as an expert witness on ratemaking, accounting, finance, tax,  
18 resource planning, mergers and acquisitions, and other issues in proceedings before  
19 regulatory commissions and courts at the federal and state levels on hundreds of  
20 occasions, including dozens of proceedings before the Kentucky Public Service  
21 Commission (“Commission”) involving Kentucky Power Company (“Company”),  
22 Atmos Energy Corporation (“Atmos”), Big Rivers Electric Corporation (“BREC”),  
23 Columbia Gas of Kentucky, Inc. (“Columbia Gas”), Duke Energy Kentucky, Inc.

1 (“DEK”), East Kentucky Power Company (“EKPC”), Jackson Purchase Energy  
2 Corporation (“JPEC”), Kentucky-American Water Company (“KAW”), Kentucky  
3 Utilities Company (“KU”), Louisville Gas and Electric Company (“LG&E”), and  
4 Water Service Corporation of Kentucky (“WSCK”).<sup>1</sup>

5

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

7 A. I am testifying on behalf of the Office of the Attorney General of the  
8 Commonwealth of Kentucky (“AG”) and the Kentucky Industrial Utility  
9 Customers, Inc. (“KIUC”).

10

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

12 A. The purpose of my testimony is to address specific concerns relevant to the  
13 Commission’s investigation into “whether Kentucky Power is ‘satisfy[ing] its  
14 regulatory obligations, including, but not limited to, ensuring adequate, efficient  
15 and reasonable service and rates that are fair, just and reasonable.’”<sup>2</sup> The specific  
16 concerns that I address include the poor performance of the Company’s coal-fired  
17 Mitchell 1, Mitchell 2, Rockport 1, and Rockport 2 generating units and the effects  
18 of that performance on customer rates,<sup>3</sup> which I also addressed in testimony filed  
19 in Case No. 2023-00008.<sup>4</sup>

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<sup>1</sup> My qualifications and regulatory appearances are further detailed in my Exhibit\_\_\_\_(LK-1).

<sup>2</sup> Order in Case No. 2023-00370 dated June 23, 2023 at 1-2 citing the scope of the proceeding initiating the Commission investigation in the Order in Case No. 2023-00370 dated September 15, 2021 at 6.

<sup>3</sup> The Rockport Unit Power Agreement and the Company’s contractual entitlement to 15% of the capacity and energy from the Rockport 1 and Rockport 2 generating units expired on December 7, 2022.

<sup>4</sup> Direct Testimony of Lane Kollen in Case No. 2023-00008 filed on December 22, 2023.

1           The specific concerns include the Company’s ownership, capacity and  
2 energy, as well as the ratemaking recovery of the undepreciated and future  
3 decommissioning costs of the Mitchell 1 and 2 generating units after December 31,  
4 2028.

5           The specific concerns also include the significant difference in PJM OATT  
6 transmission expense incurred by AEP and allocated to the Company and the PJM  
7 OATT transmission revenues that the Company receives as reimbursement for its  
8 own transmission costs.<sup>5</sup> This difference was \$40 million in the test year ending  
9 March 31, 2023 used for the rate case in Case No. 2023-00159 that still is pending.

10           Finally, specific concerns include the Company’s investment in and  
11 maintenance of its distribution system, including the magnitude of the damage and  
12 costs incurred to respond to the effects of severe weather events on the Company’s  
13 distribution system and the effects of those severe weather events on storm cost  
14 regulatory asset deferrals and customer rates.

15

16 **Q. Provide a summary of your testimony.**

17 A. The Company’s customers pay the investment and non-fuel operating expenses for  
18 the Company’s coal-fired generating units in base rates, environmental surcharge  
19 rates and Tariff PPA rates. They are entitled to the lower cost fuel benefits of those  
20 generating units in lieu of higher cost energy purchases. Yet, the Company’s coal-  
21 fired generating units performed poorly based on my review of the capacity factors

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<sup>5</sup> Direct Testimony of Joshua Burkholder at 10 in Case No. 2023-00159.

1 and net equivalent availability in Case No. 2023-00008. The poor performance of  
2 the generating units caused an unreasonable increase in fuel expense and purchased  
3 power expense in the FAC rates during the two-year review period in that FAC  
4 proceeding.

5 The Company owns an undivided 50% interest in the Mitchell 1 and  
6 Mitchell 2 generating units. The Commission denied a CPCN for ELG investment  
7 necessary to continue operation of those generating units beyond December 31,  
8 2028. Nevertheless, the West Virginia Public Service Commission (“WVPSC”)  
9 approved a CPCN for the Company’s affiliate co-owner Wheeling Power Company  
10 for ELG investment. Wheeling Power Company is undertaking and fully funding  
11 the ELG investment and the two Mitchell generating units will comply with the  
12 ELG requirements and be eligible to continue operating beyond December 31,  
13 2028.

14 There has been no resolution of the disposition of the Company’s  
15 entitlement to the capacity and energy of its 50% interest through retirement or  
16 sale/transfer to Wheeling Power Company or a third party, or the cost/price of a  
17 sale/transfer. If there is a sale/transfer to an affiliate, then the Company is entitled  
18 to net book value and a release from future decommissioning obligations.<sup>6</sup>  
19 Alternatively, if there is no resolution, but AEP denies the Company its ownership  
20 share of the capacity and energy, then the Commission could simply remove all  
21 costs related to those generating units from base rates and environmental surcharge

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<sup>6</sup> The Company estimated \$343.1 million in net book value at December 31, 2028 in response to AG-KIUC 1-47 in Case 2021-00421.

1 rates. In either of those alternatives, the Company should no longer recover the  
2 costs of the Mitchell generating units in its rates after December 31, 2028. This  
3 will ensure that customers do not pay for generating units that are used by an  
4 affiliate, while the Company’s customers incur the cost of replacement capacity.

5 Despite the Commission’s concerns regarding the significant differences  
6 between the PJM OATT transmission expense and PJM OATT transmission  
7 revenues, AEP has moved slowly to address potential solutions that would reduce  
8 these differences. AEP only recently has initiated a “process to conduct an analysis  
9 of PJM transmission cost allocation.”<sup>7</sup> AEP asserts that even if the Company were  
10 a standalone entity, it still would be considered a subzone of the AEP zone and  
11 subject to an allocation of the AEP system PJM OATT transmission expenses.

12 The Commission should ensure that the “process” recently initiated by AEP  
13 considers a broad range of alternatives well beyond changes to the allocation  
14 process. These alternatives should include potential ownership and/or restructuring  
15 changes whereby the Company could be merged into or otherwise joined together  
16 with a non-AEP LSE and transmission owner in PJM, such as EKPC. If the  
17 Company or its transmission assets could be joined with EKPC, it would ensure  
18 that all the transmission assets, expense, and revenues would be in Kentucky, avoid  
19 transmission investment costs incurred by other AEP affiliates disproportionately  
20 greater than the Company’s investment costs, and likely would result in lower PJM  
21 OATT transmission expenses.

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<sup>7</sup> Direct Testimony of Joshua Burkholder at 13 in Case No. 2023-00159.

1           The Company historically has underinvested in its distribution system,  
2 leaving it vulnerable to damage from severe weather events and the significant costs  
3 necessary to repair the damage and restore service. The Company has repeatedly  
4 sought authorization to defer the maintenance expense to respond to these severe  
5 weather events as regulatory assets and then sought recovery of the regulatory  
6 assets from customers. The Company also incurred capital costs, which do not  
7 require the Commission's approval to record to plant in service. The costs for  
8 maintenance expense alone have been significant. The Company deferred \$79.3  
9 million in maintenance expense alone for severe weather event storms from January  
10 2020 through April 2023. This doesn't include the additional capital costs that it  
11 incurred to replace distribution plant in service. The deferrals compare to the  
12 Company's investment in distribution plant (net of accumulated depreciation) of  
13 \$745.972 million at March 31, 2023. Future requests for storm damage deferrals  
14 should be very closely reviewed.

15

16           **II. THE COMPANY'S LOWER COST BASE LOAD COAL-FIRED**  
17           **GENERATING UNITS PERFORMED POORLY AND IMPOSED**  
18           **EXCESSIVE COSTS ON CUSTOMERS**  
19

20   **Q. Describe how the Company's coal-fired generating units actually operated**  
21   **during the two-year review period under review in Case No. 2023-00008.**

22   A. The Company's lower cost base load coal-fired generating units operated poorly.  
23 They operated at low or extremely low capacity factors or didn't operate at all in  
24 most months during the review period. For example, during the FAC review period  
25 Rockport 1 didn't operate at all for eight months, Rockport 2 didn't operate at all



1 for eight months, Mitchell 1 didn't operate at all for seven months (except for a  
2 failed startup in one of those months) and Mitchell 2 didn't operate at all for four  
3 months.

4

5 **Q. How does the operating performance of the Company's Mitchell generating**  
6 **units compare to the operating performance of East Kentucky Power**  
7 **Cooperative's coal-fired generating units?**

8 A. The Company's coal-fired Mitchell generating units operated very poorly  
9 compared to the EKPC coal-fired Spurlock units over the last five calendar years  
10 as shown on the following table.<sup>8</sup>

11

<b>Mitchell vs Spurlock Comparison of Generating Unit Capacity Factors [%]</b>						
	Mitchell 1	Mitchell 2	Spurlock 1	Spurlock 2	Spurlock 3	Spurlock 4
2018	38.12	42.37	59.47	69.74	69.60	62.16
2019	35.97	37.78	47.76	49.70	49.47	53.35
2020	22.42	30.19	54.93	60.75	72.27	60.50
2021	26.39	43.19	74.96	58.77	80.08	83.20
2022	31.46	19.94	64.59	72.81	71.25	75.29
Average	30.87	34.69	60.34	62.35	68.53	66.90

12

13

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<sup>8</sup> S&P Global/S&P Capital IQ data for each individual unit. I have attached a copy of the data that I relied on as my Exhibit\_\_(LK-3).

1 **Q. What effect did the poor performance of the Company’s coal-fired generating**  
2 **units have on the magnitude of the Company’s energy purchases during the**  
3 **two-year FAC review in Case No. 2023-00008?**

4 A. Despite having more than twice the generating capacity of its average customer  
5 load requirements during the review period, the Company purchased 44% of its  
6 energy requirements instead of relying on its own lower cost generation. The  
7 Company purchased 5,003,180 mWh at a cost of \$238.721 million. The average  
8 cost of these purchases was \$47.71/mWh.

9

10 **Q. How do the costs of the Company’s energy purchases compare to the costs of**  
11 **fuel at the Company’s generating units?**

12 A. The costs of the Company’s purchases were significantly greater than the cost of  
13 fuel at the Company’s generating units if they had been operated or operated at  
14 higher capacity factors. The cost of fuel at the generating units was approximately  
15 \$23/mWh at Mitchell 1, \$23/mWh at Mitchell 2, \$37/mWh at Rockport 1,  
16 \$34/mWh at Rockport 2, and \$53/mWh at Big Sandy 1 during the review period.<sup>9</sup>

17

18 **Q. Why is the performance of the Company’s generating units important?**

19 A. The performance of the Company’s generating units is important when judging  
20 whether service is adequate, efficient and reasonable. If the lower cost base load  
21 coal-fired generating units operate at low-capacity factors or fail to operate at all,

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<sup>9</sup> Kollen Direct Testimony in Case 2023-00008 at 12.

1 then the Company operates its higher cost Big Sandy 1 generating unit at a higher  
2 capacity factor and/or purchases the energy necessary to meet its customer load  
3 requirements. The costs of operating Big Sandy 1 and the energy purchases  
4 significantly exceed the lower fuel costs of the Company's base load coal-fired  
5 generating units.

6 In addition, if the Company's base load generating units operate poorly and  
7 the Company purchases its energy requirements at a higher cost, then, by definition,  
8 the Company has no low-cost energy available to sell into the markets at a  
9 profitable margin. The margins from such sales reduce the fuel and purchased  
10 power expense recoverable through the FAC. If the Company does not sell excess  
11 energy, then the harm to customers from the poor performance of the generating  
12 units is even greater than the effects on fuel expense and purchased power expense.  
13

14 **III. FUTURE CAPACITY AND ENERGY ENTITLEMENTS TO**  
15 **COMPANY'S OWNERSHIP INTERESTS IN MITCHELL 1 AND 2 AND**  
16 **RATEMAKING TREATMENT IN ABSENCE OF COMMISSION**  
17 **APPROVED SALE OR TRANSFER TO WHEELING POWER COMPANY**  
18 **OR UNAFFILIATED THIRD PARTY**  
19

20 **Q. The Commission specifically noted in its Order dated June 23, 2023 in this**  
21 **proceeding that it was concerned that the Company maintain sufficient**  
22 **generating capacity. Does this concern implicate the Mitchell generating**  
23 **units?**

24 **A.** Yes. To date, there has been no resolution of the disposition of the Company's  
25 entitlement to the capacity and energy of its 50% ownership interest in each of the  
26 Mitchell generating units whether through retirement or sale/transfer to Wheeling

1 Power Company or a third party, or if there is a sale/transfer, what the cost/price of  
2 such a sale/transfer would be. If there is a sale/transfer to an affiliate, then the  
3 Company is entitled to net book value and a release from future decommissioning  
4 obligations.

5

6 **Q. Did the hearing testimony of Company witness Timothy Kerns in Case No.**  
7 **2023-00159 raise concerns regarding the Mitchell generating units?**

8 A. Yes. At the hearing in that rate case proceeding, the following exchange took place  
9 between the Chairman of the Commission, and Mr. Kerns, the Wheeling Power  
10 Company Vice President in charge of the Mitchell generating units:<sup>10</sup>

11

12 Q. And so I just want to make sure I have an appreciation. It's your position,  
13 your understanding -- and I know you're not an attorney, I'm not asking you  
14 to be an attorney. But it's your understanding that denial of that single  
15 CPCN, the environmental upgrade's being made anyways by West Virginia,  
16 and the West Virginia orders according to that, it forms your basis that  
17 Kentucky Power has -- no longer will have interest in a power plant that  
18 they own an undivided half interest in starting January 1st, 2029. Is that  
19 accurate?

20 A. That's my understanding based on my position as someone responsible for  
21 operating and maintaining the plant.

22

23 This is a serious concern, if, in fact Mr. Kerns is correct that this is either  
24 AEP's position and/or the Company's position regarding the future ownership and  
25 capacity and energy entitlements of the Mitchell generating units after December  
26 31, 2028.

---

<sup>10</sup> Hearing Transcript dated November 30, 2023 at 94.

1           The Company owns an undivided 50% interest in each of the Mitchell  
2           generating units. The Company has not agreed to sell or transfer its 50% interest  
3           in those generating units to Wheeling Power Company, nor has the Commission  
4           approved such a sale or transfer, let alone for \$0. Nor has the Company agreed to  
5           allow Wheeling Power Company simply to assume the rights to the Company's  
6           capacity and energy entitlements without a Commission approved resolution of the  
7           ownership issues.

8

9   **Q.    If Wheeling Power Company does assume the Company's capacity and energy**  
10   **entitlements without a Commission approved resolution of the ownership**  
11   **issues, then what is your recommendation?**

12   A.    In that circumstance, I recommend that the Commission remove all Mitchell related  
13   investment costs and non-fuel operating expenses from the Company's base rates,  
14   environmental surcharge rates, and any other rider rates.<sup>11</sup> Such a ratemaking  
15   approach would provide the same ratemaking outcome as a sale or transfer at net  
16   book value and transfer of the decommissioning obligation to Wheeling Power  
17   Company. In no circumstance should Kentucky consumers pay any of the costs of  
18   a power plant that not serving customer load in Kentucky.

19

20                   **IV. PJM OATT TRANSMISSION EXPENSE IS SIGNIFICANTLY**  
21                   **GREATER THAN PJM OATT TRANSMISSION REVENUES**  
22

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<sup>11</sup> As previously noted, the Company estimates that the net book value of the Mitchell plant will be \$343.1 million at December 31, 2028.

1 **Q. Has the Commission expressed concerns with the significant differences**  
2 **between the PJM OATT transmission expense and PJM OATT transmission**  
3 **revenues reflected in the Company’s costs and revenue requirements?**

4 A. Yes. The Commission expressed its concerns in its Orders in the Liberty  
5 acquisition case and in its Orders in this proceeding.

6

7 **Q. Has AEP adequately addressed those concerns?**

8 A. No. There has been no resolution of those concerns. AEP has moved very slowly,  
9 even after the Liberty acquisition was terminated, to address potential solutions that  
10 would reduce these differences. AEP asserts that if the Company were a standalone  
11 entity, it still would be considered an AEP subzone and subject to an allocation of  
12 the AEP system PJM OATT transmission expenses. AEP only recently initiated a  
13 “process to conduct an analysis of PJM transmission cost allocation.”<sup>12</sup>

14

15 **Q. Is a “process” limited to cost allocation sufficient?**

16 A. No. The Commission should ensure that the process recently initiated by AEP  
17 considers a broad range of alternatives well beyond changes to the allocation  
18 process whereby AEP addresses potential ownership and/or restructuring changes  
19 whereby the Company could be merged into or otherwise joined together with a  
20 non-AEP LSE and transmission owner in PJM, such as EKPC.

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<sup>12</sup> Direct Testimony of Joshua Burkholder at 13 in Case No. 2023-00159.

1           If the Company could be joined in some manner with EKPC, it would  
2 ensure that all the transmission assets, expense, and revenues would be in  
3 Kentucky, avoid transmission investment costs incurred by other AEP affiliates  
4 disproportionately greater than the Company's investment costs, and likely would  
5 result in lower PJM OATT transmission expenses.

6

7           **V. DISTRIBUTION SYSTEM INVESTMENT AND MAINTENANCE**  
8                                   **EXPENSE**  
9

10 **Q. Describe your concern with the condition of the Company's distribution**  
11 **system.**

12 A. The Company historically has underinvested in its distribution system. This has  
13 impacted its reliability, including the effects of severe weather events, and left it  
14 vulnerable to extensive damage from severe weather events and the significant  
15 costs necessary to repair the damage and restore service.

16           The Company has repeatedly sought authorization to defer the maintenance  
17 expense to respond to these severe weather events as regulatory assets and then  
18 sought recovery of the regulatory assets from customers. The Company also  
19 incurred capital costs, which do not require the Commission's approval to record  
20 to plant in service.

21

22 **Q. Describe the magnitude of the maintenance expense incurred to respond to the**  
23 **damage and service outages from severe weather events in the last several**  
24 **years.**

1 A. The Company incurred more than \$79 million in maintenance expense specifically  
2 to respond to the damage and service outages from severe weather events from  
3 January 2020 through April 2023 as detailed in Company witness Brian West's  
4 direct testimony in the pending rate case proceeding.<sup>13</sup> The Company also incurred  
5 capital expenditures to replace distribution system assets that were damaged. The  
6 deferred maintenance expense alone for these storms added nearly 11% to  
7 distribution rate base (\$745.972 million in net plant before reduction for  
8 accumulated deferred income taxes) at March 31, 2023.<sup>14</sup> The Company's plan to  
9 securitize these storm costs does not address the problem; it simply reduces the  
10 costs to customers as the result of the problem. All future requests for storm  
11 damage deferrals should be closely reviewed.

12

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

14 A. Yes.

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<sup>13</sup> Brian West Direct Testimony in Case No. 2023-000159, Figure BKW-4 at 24. I have attached a copy of Figure BKW-4 as my Exhibit\_\_\_(LK-4).

<sup>14</sup> The Company excluded these regulatory assets from rate base in Case No. 2023-00159, but they will be included in the principal (a proxy for rate base) in the securitization financing and related securitization financing charges if the Commission approves the proposed securitization financing in the pending case. The distribution net plant amounts were derived from the application in Case No. 2023-00159 at Section V, Schedule 4.



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KENTUCKY POWER COMPANY )**

**EXHIBITS  
OF  
LANE KOLLEN**

**ON BEHALF OF**

**THE OFFICE OF THE ATTORNEY GENERAL OF  
THE COMMONWEALTH OF KENTUCKY**

**AND**

**THE KENTUCKY INDUSTRIAL UTILITY CUSTOMERS, INC.**

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

**DECEMBER 2023**

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

## RESUME OF LANE KOLLEN, VICE PRESIDENT

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### EDUCATION

**University of Toledo, BBA**  
Accounting

**University of Toledo, MBA**

**Luther Rice University, MA**

### PROFESSIONAL CERTIFICATIONS

**Certified Public Accountant (CPA)**

**Certified Management Accountant (CMA)**

**Chartered Global Management Accountant (CGMA)**

### 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

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### EXPERIENCE

1986 to

Present:

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

1983 to

1986:

**Energy Management Associates:** Lead Consultant.

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

1976 to

1983:

**The Toledo Edison Company:** Planning Supervisor.

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

Rate phase-ins.

Construction project cancellations and write-offs.

Construction project delays.

Capacity swaps.

Financing alternatives.

Competitive pricing for off-system sales.

Sale/leasebacks.

## RESUME OF LANE KOLLEN, VICE PRESIDENT

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### CLIENTS SERVED

#### Industrial Companies and Groups

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

#### Regulatory Commissions and Government Agencies

Cities in Texas-New Mexico Power Company's Service Territory  
Cities in AEP Texas Central Company's Service Territory  
Cities in AEP Texas North Company's Service Territory  
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

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### Utilities

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

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

**Expert Testimony Appearances  
of  
Lane Kollen  
As of November 2023**

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

**Expert Testimony Appearances  
of  
Lane Kollen  
As of November 2023**

Date	Case	Jurisdict.	Party	Utility	Subject
			Customers	Electric Co.	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.
6/89	881602-EU 890326-EU	FL	Talquin Electric Cooperative	Talquin/City of Tallahassee	Economic analyses, incremental cost-of-service, average customer rates.



**Expert Testimony Appearances  
of  
Lane Kollen  
As of November 2023**

Date	Case	Jurisdct.	Party	Utility	Subject
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 <sup>th</sup> Judicial District Ct.	Louisiana Public Service Commission	Gulf States Utilities	Fuel clause, gain on sale of utility assets.
9/90	90-158	KY	Kentucky Industrial Utility Customers	Louisville Gas & Electric Co.	Revenue requirements, post-test year additions, forecasted test year.
12/90	U-17282 Phase IV	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Revenue requirements.
3/91	29327, et. al.	NY	Multiple Intervenors	Niagara Mohawk Power Corp.	Incentive regulation.
5/91	9945	TX	Office of Public Utility Counsel of Texas	El Paso Electric Co.	Financial modeling, economic analyses, prudence of Palo Verde 3.

**Expert Testimony Appearances  
of  
Lane Kollen  
As of November 2023**

Date	Case	Jurisdct.	Party	Utility	Subject
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.
12/92	U-19949	LA	Louisiana Public Service Commission Staff	South Central Bell	Affiliate transactions, cost allocations, merger.

**Expert Testimony Appearances  
of  
Lane Kollen  
As of November 2023**

Date	Case	Jurisdct.	Party	Utility	Subject
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.
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.

**Expert Testimony Appearances  
of  
Lane Kollen  
As of November 2023**

Date	Case	Jurisdict.	Party	Utility	Subject
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.
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.

**Expert Testimony Appearances  
of  
Lane Kollen  
As of November 2023**

Date	Case	Jurisdict.	Party	Utility	Subject
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.
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.

**Expert Testimony Appearances  
of  
Lane Kollen  
As of November 2023**

Date	Case	Jurisdic.	Party	Utility	Subject
11/97	R-00973953 (Surrebuttal)	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning.
11/97	R-973981	PA	West Penn Power Industrial Intervenor	West Penn Power Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, fossil decommissioning, revenue requirements, securitization.
11/97	R-974104	PA	Duquesne Industrial Intervenor	Duquesne Light Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning, revenue requirements, securitization.
12/97	R-973981 (Surrebuttal)	PA	West Penn Power Industrial Intervenor	West Penn Power Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, fossil decommissioning, revenue requirements.
12/97	R-974104 (Surrebuttal)	PA	Duquesne Industrial Intervenor	Duquesne Light Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning, revenue requirements, securitization.
1/98	U-22491 (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, other revenue requirement issues.
2/98	8774	MD	Westvaco	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.
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.

**Expert Testimony Appearances  
of  
Lane Kollen  
As of November 2023**

Date	Case	Jurisdct.	Party	Utility	Subject
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.
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.

**Expert Testimony Appearances  
of  
Lane Kollen  
As of November 2023**

Date	Case	Jurisdict.	Party	Utility	Subject
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.
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.



**Expert Testimony Appearances  
of  
Lane Kollen  
As of November 2023**

Date	Case	Jurisdict.	Party	Utility	Subject
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 Intervenor	Duquesne Light Co.	Final accounting for stranded costs, including treatment of auction proceeds, taxes, capital costs, switchback costs, and excess pension funding.
11/00	P-00001837 R-00974008 P-00001838 R-00974009	PA	Metropolitan Edison Industrial Users Group Penelec Industrial Customer Alliance	Metropolitan Edison Co., Pennsylvania Electric Co.	Final accounting for stranded costs, including treatment of auction proceeds, taxes, regulatory assets and liabilities, transaction costs.
12/00	U-21453, U-20925, U-22092 (Subdocket C) Surrebuttal	LA	Louisiana Public Service Commission Staff	SWEPCO	Stranded costs, regulatory assets.
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.

**Expert Testimony Appearances  
of  
Lane Kollen  
As of November 2023**

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

**Expert Testimony Appearances  
of  
Lane Kollen  
As of November 2023**

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

**Expert Testimony Appearances  
of  
Lane Kollen  
As of November 2023**

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

**Expert Testimony Appearances  
of  
Lane Kollen  
As of November 2023**

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

**Expert Testimony Appearances  
of  
Lane Kollen  
As of November 2023**

Date	Case	Jurisdct.	Party	Utility	Subject
	Panel with Victoria Taylor		Commission Adversary Staff		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.
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.

**Expert Testimony Appearances  
of  
Lane Kollen  
As of November 2023**

Date	Case	Jurisdic.	Party	Utility	Subject
03/07	PUC Docket 33309	TX	Cities	AEP Texas Central Co.	Revenue requirements, including functionalization of transmission and distribution costs.
03/07	PUC Docket 33310	TX	Cities	AEP Texas North Co.	Revenue requirements, including functionalization of transmission and distribution costs.
03/07	2006-00472	KY	Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative	Interim rate increase, RUS loan covenants, credit facility requirements, financial condition.
03/07	U-29157	LA	Louisiana Public Service Commission Staff	Cleco Power, LLC	Permanent (Phase II) storm damage cost recovery.
04/07	U-29764 Supplemental and Rebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc., Entergy Louisiana, LLC	Jurisdictional allocation of Entergy System Agreement equalization remedy receipts.
04/07	ER07-682-000 Affidavit	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Allocation of intangible and general plant and A&G expenses to production and state income tax effects on equalization remedy receipts.
04/07	ER07-684-000 Affidavit	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Fuel hedging costs and compliance with FERC USOA.
05/07	ER07-682-000 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.

**Expert Testimony Appearances  
of  
Lane Kollen  
As of November 2023**

Date	Case	Jurisdict.	Party	Utility	Subject
11/07	06-0033-E-CN Direct	WV	West Virginia Energy Users Group	Appalachian Power Company	IGCC surcharge during construction period and post-in-service date.
11/07	ER07-682-000 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Functionalization and allocation of intangible and general plant and A&G expenses.
01/08	ER07-682-000 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Functionalization and allocation of intangible and general plant and A&G expenses.
01/08	07-551-EL-AIR Direct	OH	Ohio Energy Group, Inc.	Ohio Edison Company, Cleveland Electric Illuminating Company, Toledo Edison Company	Revenue requirements.
02/08	ER07-956-000 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Functionalization of expenses, storm damage expense and reserves, tax NOL carrybacks in accounts, ADIT, nuclear service lives and effects on depreciation and decommissioning.
03/08	ER07-956-000 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Functionalization of expenses, storm damage expense and reserves, tax NOL carrybacks in accounts, ADIT, nuclear service lives and effects on depreciation and decommissioning.
04/08	2007-00562, 2007-00563	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co., Louisville Gas and Electric Co.	Merger surcredit.
04/08	26837 Direct Bond, Johnson, Thebert, Kollen Panel	GA	Georgia Public Service Commission Staff	SCANA Energy Marketing, Inc.	Rule Nisi complaint.
05/08	26837 Rebuttal Bond, Johnson, Thebert, Kollen Panel	GA	Georgia Public Service Commission Staff	SCANA Energy Marketing, Inc.	Rule Nisi complaint.
05/08	26837 Suppl Rebuttal Bond, Johnson, Thebert, Kollen Panel	GA	Georgia Public Service Commission Staff	SCANA Energy Marketing, Inc.	Rule Nisi complaint.
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.



**Expert Testimony Appearances  
of  
Lane Kollen  
As of November 2023**

Date	Case	Jurisdict.	Party	Utility	Subject
07/08	27163 Direct	GA	Georgia Public Service Commission Public Interest Advocacy Staff	Atmos Energy Corp.	Revenue requirements, including projected test year rate base and expenses.
07/08	27163 Taylor, Kollen Panel	GA	Georgia Public Service Commission Public Interest Advocacy Staff	Atmos Energy Corp.	Affiliate transactions and division cost allocations, capital structure, cost of debt.
08/08	6680-CE-170 Direct	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Power and Light Company	Nelson Dewey 3 or Colombia 3 fixed financial parameters.
08/08	6680-UR-116 Direct	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Power and Light Company	CWIP in rate base, labor expenses, pension expense, financing, capital structure, decoupling.
08/08	6680-UR-116 Rebuttal	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Power and Light Company	Capital structure.
08/08	6690-UR-119 Direct	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Public Service Corp.	Prudence of Weston 3 outage, incentive compensation, Crane Creek Wind Farm incremental revenue requirement, capital structure.
09/08	6690-UR-119 Surrebuttal	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Public Service Corp.	Prudence of Weston 3 outage, Section 199 deduction.
09/08	08-935-EL-SSO, 08-918-EL-SSO	OH	Ohio Energy Group, Inc.	First Energy	Standard service offer rates pursuant to electric security plan, significantly excessive earnings test.
10/08	08-917-EL-SSO	OH	Ohio Energy Group, Inc.	AEP	Standard service offer rates pursuant to electric security plan, significantly excessive earnings test.
10/08	2007-00564, 2007-00565, 2008-00251 2008-00252	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co., Kentucky Utilities Company	Revenue forecast, affiliate costs, 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.

**Expert Testimony Appearances  
of  
Lane Kollen  
As of November 2023**

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

**Expert Testimony Appearances  
of  
Lane Kollen  
As of November 2023**

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

**Expert Testimony Appearances  
of  
Lane Kollen  
As of November 2023**

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

**Expert Testimony Appearances  
of  
Lane Kollen  
As of November 2023**

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

**Expert Testimony Appearances  
of  
Lane Kollen  
As of November 2023**

Date	Case	Jurisdct.	Party	Utility	Subject
08/11	ER11-2161 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and Entergy Texas, Inc.	ETI depreciation rates; accounting issues.
09/11	PUC Docket 39504	TX	Gulf Coast Coalition of Cities	CenterPoint Energy Houston Electric	Investment tax credit, excess deferred income taxes; normalization.
09/11	2011-00161 2011-00162	KY	Kentucky Industrial Utility Consumers, Inc.	Louisville Gas & Electric Company, Kentucky Utilities Company	Environmental requirements and financing.
10/11	11-4571-EL-UNC 11-4572-EL-UNC	OH	Ohio Energy Group	Columbus Southern Power Company, Ohio Power Company	Significantly excessive earnings.
10/11	4220-UR-117 Direct	WI	Wisconsin Industrial Energy Group	Northern States Power-Wisconsin	Nuclear O&M, depreciation.
11/11	4220-UR-117 Surrebuttal	WI	Wisconsin Industrial Energy Group	Northern States Power-Wisconsin	Nuclear O&M, depreciation.
11/11	PUC Docket 39722	TX	Cities Served by AEP Texas Central Company	AEP Texas Central Company	Investment tax credit, excess deferred income taxes; normalization.
02/12	PUC Docket 40020	TX	Cities Served by Oncor	Lone Star Transmission, LLC	Temporary rates.
03/12	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.

**Expert Testimony Appearances  
of  
Lane Kollen  
As of November 2023**

Date	Case	Jurisdict.	Party	Utility	Subject
06/12	40020	TX	Cities Served by Oncor	Lone Star Transmission, LLC	Revenue requirements, including ADIT, bonus depreciation and NOL, working capital, self insurance, depreciation rates, federal income tax expense.
07/12	120015-EI	FL	South Florida Hospital and Healthcare Association	Florida Power & Light Company	Revenue requirements, including vegetation management, nuclear outage expense, cash working capital, CWIP in rate base.
07/12	2012-00063	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Environmental retrofits, including environmental surcharge recovery.
09/12	05-UR-106	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Electric Power Company	Section 1603 grants, new solar facility, payroll expenses, cost of debt.
10/12	2012-00221 2012-00222	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Company, Kentucky Utilities Company	Revenue requirements, including off-system sales, outage maintenance, storm damage, injuries and damages, depreciation rates and expense.
10/12	120015-EI Direct	FL	South Florida Hospital and Healthcare Association	Florida Power & Light Company	Settlement issues.
11/12	120015-EI Rebuttal	FL	South Florida Hospital and Healthcare Association	Florida Power & Light Company	Settlement issues.
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.

**Expert Testimony Appearances  
of  
Lane Kollen  
As of November 2023**

Date	Case	Jurisdct.	Party	Utility	Subject
04/13	12-2400-EL-UNC	OH	The Ohio Energy Group	Duke Energy Ohio, Inc.	Capacity charges under state compensation mechanism, deferrals, rider to recover deferrals.
04/13	2012-00578	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Resource plan, including acquisition of interest in Mitchell plant.
05/13	2012-00535	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Revenue requirements, excess capacity, restructuring.
06/13	12-3254-EL-UNC	OH	The Ohio Energy Group, Inc.,  Office of the Ohio Consumers' Counsel	Ohio Power Company	Energy auctions under CBP, including reserve prices.
07/13	2013-00144	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Biomass renewable energy purchase agreement.
07/13	2013-00221	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Agreements to provide Century Hawesville Smelter market access.
10/13	2013-00199	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Revenue requirements, excess capacity, restructuring.
12/13	2013-00413	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Agreements to provide Century Sebree Smelter market access.
01/14	ER10-1350 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	Union Pacific 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	Union Pacific 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.



**Expert Testimony Appearances  
of  
Lane Kollen  
As of November 2023**

Date	Case	Jurisdct.	Party	Utility	Subject
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.
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.

**Expert Testimony Appearances  
of  
Lane Kollen  
As of November 2023**

Date	Case	Jurisdict.	Party	Utility	Subject
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.
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 01/16	6680-CE-176 Direct, Surrebuttal, Supplemental Rebuttal	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.
03/16 03/16 04/16 05/16 06/16	EL01-88 Remand Direct Answering Cross-Answering Rebuttal	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	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.

**Expert Testimony Appearances  
of  
Lane Kollen  
As of November 2023**

Date	Case	Jurisdict.	Party	Utility	Subject
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.
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.

**Expert Testimony Appearances  
of  
Lane Kollen  
As of November 2023**

Date	Case	Jurisdict.	Party	Utility	Subject
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.
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 20170236-EU	FL	Office of Public Counsel	Florida Power & Light Company	FP&L acquisition of City of Vero Beach municipal electric utility systems.
10/18	Direct Supplemental Direct				

**Expert Testimony Appearances  
of  
Lane Kollen  
As of November 2023**

Date	Case	Jurisdict.	Party	Utility	Subject
09/18	2017-370-E Direct	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.
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 Direct	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	2018-00358	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.

**Expert Testimony Appearances  
of  
Lane Kollen  
As of November 2023**

Date	Case	Jurisdic.	Party	Utility	Subject
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.
07/20	PUR-2020-00015 Direct	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.
09/20	Surrebuttal				
07/20	2019-226-E Direct	SC	Office of Regulatory Staff	Dominion Energy South Carolina	Integrated Resource Plan.
09/20	Surrebuttal				
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, AMI, grid modernization rider.
11/20	2020-125-E Direct	SC	Office of Regulatory Staff	Dominion Energy South Carolina	Summer 2 and 3 cancelled plant and transmission cost recovery; TCJA; regulatory assets.
12/20	Surrebuttal				
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	VCM23, Vogtle 3 and 4 rate impact analyses.
02/21	2019-224-E	SC	Office of Regulatory Staff	Duke Energy Carolinas, LLC, Duke Energy Progress, LLC	Integrated Resource Plans.
04/21	2019-225-E Direct				
04/21	Surrebuttal				
03/21	51611	TX	Steering Committee of Cities Served by Oncor	Sharyland Utilities, L.L.C.	ADIT, capital structure, return on equity.

**Expert Testimony Appearances  
of  
Lane Kollen  
As of November 2023**

Date	Case	Jurisdict.	Party	Utility	Subject
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 Direct	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.
07/21	Supplemental Direct				
05/21	2021-00004 Direct	KY	Attorney General and Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	CPCN for CCR/ELG Projects at Mitchell Plant.
06/21	Supplemental Direct				
06/21	29849 (Panel with Philip Hayet, Tom Newsome)	GA	Georgia Public Service Commission Staff	Georgia Power Company	VCM24, Vogtle 3 and 4 rate impact analyses.
06/21	2021-00103	KY	Attorney General and Nucor Steel Gallatin	East Kentucky Power Cooperative, Inc.	Revenues, depreciation, interest, TIER, O&M, regulatory asset.
07/21	U-35441 Direct	LA	Louisiana Public Service Commission Staff	Southwestern Electric Power Company	Revenues, O&M expense, depreciation, retirement rider.
08/21 10/21	Cross-Answering Surrebuttal				
09/21	2021-00190	KY	Attorney General	Duke Energy Kentucky	Revenues, O&M expense, depreciation, capital structure, cost of long-term debt, government mandate rider.
09/21	43838	GA	Public Interest Advocacy Staff	Georgia Power Company	Vogtle 3 base rates, NCCR rates; deferrals.
09/21	2021-00214	KY	Attorney General	Atmos Energy Corp.	NOL ADIT, working capital, affiliate expenses, amortization EDIT, capital structure, cost of debt, accelerated replacement Aldyl-A pipe, PRP Rider, Tax Act Adjustment Rider.
12/21	29849 (Panel with Philip Hayet, Tom Newsome)	GA	Georgia Public Service Commission Staff	Georgia Power Company	VCM25, Vogtle 3 and 4 rate impact analyses.
01/22	2021-00358	KY	Attorney General	Jackson Purchase Energy Corporation	Revenues, nonrecurring expenses, normalized expenses, interest expense, TIER.
01/22	2021-00421	KY	Attorney General and Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Proposed Mitchell Plant Operations and Maintenance and Ownership Agreements; sale of Mitchell Plant interest.

**Expert Testimony Appearances  
of  
Lane Kollen  
As of November 2023**

Date	Case	Jurisdict.	Party	Utility	Subject
02/22	2021-00481	KY	Attorney General and Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Proposed Liberty Utilities, Inc. acquisition of Kentucky Power Company; harm to customers; conditions to mitigate harm.
03/22	2021-00407	KY	Attorney General	South Kentucky Rural Electric Cooperative Corporation	Revenues, interest income, interest expense, TIER, payroll.
03/22	U-36190	LA	Louisiana Public Service Commission Staff	Entergy Louisiana, LLC	Certification of solar resources.
04/22	Direct Cross-Answering				
05/22	20200241-EI 20210078-EI 20210079-EI	FL	Office of Public Counsel	Florida Power & Light Company, Gulf Power Company	Hurricanes Sally, Zeta, Isaias; Tropical Storm Eta, pre-planning, restoration and repair, costs, ratemaking recovery.
05/22	U-36268	LA	Louisiana Public Service Commission Staff	1803 Electric Cooperative, Inc.	Wholesale power contracts, wholesale rate tariffs, wholesale rates.
06/22	20220048-EI 20220049-EI 20220050-EI 20220051-EI	FL	Office of Public Counsel	Tampa Electric Company, Florida Public Utilities Company, Duke Energy Florida, LLC, Florida Power & Light Company	Storm Protection Plans. prudence, reasonableness, cost recovery, including deferred return on CWIP.
06/22	29849 (Panel with Philip Hayet, Tom Newsome)	GA	Georgia Public Service Commission Staff	Georgia Power Company	VCM26, Vogtle 3 and 4 rate impact analyses.
07/22	S-36267	LA	Louisiana Public Service Commission Staff	1803 Electric Cooperative, Inc.	Non-opposition to establish revolving LOC and supporting guarantees by member cooperatives.
08/22	53601	TX	Steering Committee of Cities Served by Oncor	Oncor Electric Delivery Company, LLC	Vendor financing, customer advances, cash working capital, ADFIT and temporary differences, depreciation expense, amortization expense.
09/22	20220010-EI	FL	Office of Public Counsel	Tampa Electric Company, Florida Public Utilities Company, Duke Energy Florida, LLC, Florida Power & Light Company	Storm Protection Plan, Cost Recovery Clause, prudence, reasonableness, deferred return on CWIP.
10/22	5-UR-110	WI	Wisconsin Industrial Energy Group	Wisconsin Electric Power Company	Levelized recovery of retired plan costs, securitization financing.
10/22	2022-00283	KY	Attorney General and Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Rockport deferrals and recoveries.
12/22	2022-00263	KY	Attorney General and Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Fuel adjustment clause methodology and disallowances.



**Expert Testimony Appearances  
of  
Lane Kollen  
As of November 2023**

Date	Case	Jurisdict.	Party	Utility	Subject
01/23	29849 (Panel with Philip Hayet, Tom Newsome)	GA	Georgia Public Service Commission Staff	Georgia Power Company	VCM27, Vogtle 3 and 4 rate impact analyses.
1/23	2022-256-E Direct	SC	Office of Regulatory Staff	Duke Energy Progress, LLC	Storm response process, costs, deferrals, deferred carrying costs.
02/23	Surrebuttal				
03/23	2022-00372	KY	Attorney General	Duke Energy Kentucky, Inc.	Cash working capital, depreciation, decommissioning, regulatory asset amortization, retired generation asset recovery, modifications to existing tariffs, proposed new tariffs.
06/23	20230023-GU	FL	Office of Public Counsel	Peoples Gas System, Inc.	Restructuring, staffing, O&M expenses, storm expense, depreciation expense, amortization of theoretical depreciation surplus.
07/23	2022-00402	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Company and Louisville Gas and Electric Company	CPCNs for combined cycle and owned solar resources, acquisition of PPA solar resources, retirement of coal resources.
07/23	2023-89-E Direct	SC	Office of Regulatory Staff	Duke Energy Progress, LLC	Securitization financing, quantifiable net benefits, regulatory liability for return on ADIT, financing order and tariff language for calculation of storm recovery charges.
08/23	Surrebuttal				
09/23	6680-UR-124 Direct Surrebuttal	WI	Wisconsin Industrial Energy Group	Wisconsin Power and Light Company	Ratemaking alternatives for recovery of retired plant costs, including securitization financing.
09/23	05-UR-110 (Reopener) Direct	WI	Wisconsin Industrial Energy Group	Wisconsin Electric Power Company	Ratemaking alternatives for recovery of retired plant costs, including securitization financing.

**EXHIBIT \_\_ (LK-2)**

Kentucky Power Company  
KPSC Case No. 2023-00008  
AG-KIUC's First Set of Data Requests  
Dated October 20, 2023

**DATA REQUEST**

**AG-KIUC** Refer to the response to Staff 1-15, which reflects the Generating Unit Net  
**1\_1** Capacity Factor (%) and the Generating Unit Equivalent Availability  
Factor (%) for the months May 2022 through October 2022 for Big Sandy  
1, Mitchell 1, and Mitchell 2. In the same format, provide similar tables  
that present the data for all twenty- four months in the review period and  
that also include the factors for Rockport 1 and Rockport 2 for each of  
those months.

**RESPONSE**

See KPCO\_R\_AG\_KIUC\_1\_1\_Attachment1 for the requested information.

Witness: Douglas J. Rosenberger

Witness: David L. Mell

Kentucky Power Company Fuel Adjustment Case No. 2023-00008 Generating Unit Net Capacity Factor [%] November 1, 2020-October 31, 2023																								
	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22
Big Sandy 1	42.29	32.66	18.79	35.99	29.99	16.83	17.33	29.72	44.62	17.23	30.74	0.00	0.00	15.31	76.04	17.18	12.71	26.52	31.66	31.41	23.47	16.58	0.00	0.00
Mitchell 1	0.00	17.01	41.38	36.53	12.93	15.18	0.00	55.90	54.13	45.20	47.19	9.64	0.00	0.00	37.70	0.00	0.08	24.47	44.97	50.58	54.81	70.15	46.09	0.00
Mitchell 2	53.11	43.99	0.00	37.74	9.10	10.72	65.03	51.02	71.11	77.10	55.23	45.54	29.93	63.42	55.82	38.96	0.00	23.59	13.52	23.40	39.50	23.43	0.00	0.00
Rockport 1	9.00	0.00	1.56	67.77	12.34	21.23	47.70	62.92	37.70	26.72	0.00	0.00	0.00	0.00	7.24	39.26	0.93	3.96	0.00	40.69	55.44	21.39	0.00	0.00
Rockport 2	37.87	0.00	0.00	39.62	3.75	0.00	0.00	29.20	45.65	54.43	8.56	0.00	0.00	47.61	65.05	19.37	0.00	55.45	50.29	19.91	34.22	45.47	3.90	0.00

Kentucky Power Company Fuel Adjustment Case No. 2023-00008 Generating Unit Equivalent Availability Factor [%] November 1, 2020-October 31, 2023																								
	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22
Big Sandy 1	66.25	68.17	69.11	76.33	88.72	29.62	64.25	63.74	80.44	40.64	62.60	0.00	0.00	34.44	94.68	48.28	59.42	57.60	85.75	86.51	61.28	76.27	15.51	0.00
Mitchell 1	17.11	67.11	62.33	52.69	27.15	29.22	0.00	72.38	61.89	51.99	53.62	14.54	0.00	42.25	88.69	45.65	75.55	77.72	92.41	84.99	80.82	96.85	75.69	0.00
Mitchell 2	84.84	97.11	78.36	59.04	16.49	15.15	98.36	74.69	81.77	81.05	57.57	57.65	71.27	79.76	80.27	45.96	18.71	90.52	94.72	57.99	55.95	92.7	6.34	0.00
Rockport 1	15.04	42.81	16.43	80.85	35.80	61.90	98.92	97.41	86.39	54.87	0.00	0.00	0.00	52.96	62.91	65.62	66.73	7.18	0.00	63.35	76.21	69.10	54.43	0.00
Rockport 2	65.53	46.14	100.00	65.32	45.49	13.33	0.00	69.39	98.03	92.82	12.62	0.00	0.00	98.17	94.32	45.22	100.00	97.82	96.36	42.65	44.07	73.65	5.78	0.00

**EXHIBIT \_\_ (LK-3)**

## Mitchell (WV) | Unit Monthly Operations

Unit : Mitchell (WV) ST 1

Periods : Custom

	2018Y	2019Y	2020Y	2021Y	2022Y
Operating Capacity (MW)	770.0	770.0	770.0	770.0	770.0
Net Generation (MWh)	2,571,250	2,425,979	1,516,511	1,780,164	2,121,811
Gross Generation (MWh)	2,819,548	2,642,622	1,681,283	1,936,499	2,326,286
Capacity Factor (%)	38.12	35.97	22.42	26.39	31.46
Heat Rate (Btu/kWh)	10,801	10,630	10,785	10,838	10,990
Heat Input (MMBtu)	28,963,409	26,714,652	17,388,030	19,106,486	23,921,356
Operating Time (hours)	5,357	4,749	4,045	3,531	4,633
CO2 Emissions (tons)	2,962,134	2,730,004	1,777,847	1,957,286	2,450,231
CO2 Emissions Rate (lb/MMBtu)	204.5432	204.3825	204.4909	204.8819	204.8572
NOX Emissions (lbs)	2,261,570	2,324,693	1,446,953	1,531,784	1,958,699
NOX Emissions Rate (lb/MMBtu)	0.0781	0.0870	0.0832	0.0802	0.0819
SO2 Emissions (lbs)	2,545,014	2,456,053	712,032	1,488,700	2,291,263
SO2 Emissions Rate (lb/MMBtu)	0.0879	0.0919	0.0409	0.0779	0.0958

This data is sourced from EPA's Continuous Emissions Monitoring System (CEMS) and the EIA 923 monthly and annual filings. The CEMS data is released quarterly and available for larger fossil fired facilities. The EIA 923 monthly filing represents a sampling of the annual filers and will therefore be a subset of the total filers. The annual filing has a significant lag of between 9 and 13 months dependent on the EIA.

## Mitchell (WV) | Unit Monthly Operations

Unit : Mitchell (WV) ST 2

Periods : Custom

	2018Y	2019Y	2020Y	2021Y	2022Y
Operating Capacity (MW)	790.0	790.0	790.0	790.0	790.0
Net Generation (MWh)	2,932,041	2,614,728	2,095,209	2,988,940	1,380,076
Gross Generation (MWh)	3,180,354	2,836,773	2,273,627	3,221,725	1,511,782
Capacity Factor (%)	42.37	37.78	30.19	43.19	19.94
Heat Rate (Btu/kWh)	10,799	10,790	10,424	10,309	10,705
Heat Input (MMBtu)	30,265,645	27,551,395	21,664,535	30,590,000	15,550,617
Operating Time (hours)	5,331	5,159	4,591	5,388	3,281
CO2 Emissions (tons)	3,105,258	2,826,772	2,222,783	3,138,535	1,595,495
CO2 Emissions Rate (lb/MMBtu)	205.2002	205.1999	205.2002	205.2000	205.2002
NOX Emissions (lbs)	2,370,640	2,226,190	1,575,857	2,297,044	1,365,952
NOX Emissions Rate (lb/MMBtu)	0.0783	0.0808	0.0727	0.0751	0.0878
SO2 Emissions (lbs)	2,348,390	1,665,819	915,719	2,359,838	1,211,432
SO2 Emissions Rate (lb/MMBtu)	0.0776	0.0605	0.0423	0.0771	0.0779

This data is sourced from EPA's Continuous Emissions Monitoring System (CEMS) and the EIA 923 monthly and annual filings. The CEMS data is released quarterly and available for larger fossil fired facilities. The EIA 923 monthly filing represents a sampling of the annual filers and will therefore be a subset of the total filers. The annual filing has a significant lag of between 9 and 13 months dependent on the EIA.

## H.L. Spurlock | Unit Monthly Operations

Unit : H L Spurlock ST 1

Periods : Custom

	2018Y	2019Y	2020Y	2021Y	2022Y
Operating Capacity (MW)	300.0	300.0	300.0	300.0	300.0
Net Generation (MWh)	1,562,826	1,255,230	1,447,497	1,969,888	1,697,554
Gross Generation (MWh)	1,735,450	1,408,300	1,599,708	2,159,099	1,874,238
Capacity Factor (%)	59.47	47.76	54.93	74.96	64.59
Heat Rate (Btu/kWh)	11,363	11,833	10,876	11,122	10,997
Heat Input (MMBtu)	16,325,835	13,592,344	14,949,365	20,293,368	17,968,358
Operating Time (hours)	6,990	6,398	6,194	7,847	7,680
CO2 Emissions (tons)	1,675,030	1,394,575	1,533,800	2,082,096	1,843,554
CO2 Emissions Rate (lb/MMBtu)	205.1999	205.2000	205.1994	205.1997	205.2001
NOX Emissions (lbs)	1,463,942	1,217,981	1,337,627	1,809,512	1,474,205
NOX Emissions Rate (lb/MMBtu)	0.0897	0.0896	0.0895	0.0892	0.0820
SO2 Emissions (lbs)	1,708,474	1,042,394	1,101,468	1,659,209	1,471,487
SO2 Emissions Rate (lb/MMBtu)	0.1046	0.0767	0.0737	0.0818	0.0819

This data is sourced from EPA's Continuous Emissions Monitoring System (CEMS) and the EIA 923 monthly and annual filings. The CEMS data is released quarterly and available for larger fossil fired facilities. The EIA 923 monthly filing represents a sampling of the annual filers and will therefore be a subset of the total filers. The annual filing has a significant lag of between 9 and 13 months dependent on the EIA.



**H.L. Spurlock | Unit Monthly Operations**


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**Unit :** H L Spurlock ST 2

**Periods :** Custom

	<b>2018Y</b>	<b>2019Y</b>	<b>2020Y</b>	<b>2021Y</b>	<b>2022Y</b>
Operating Capacity (MW)	510.0	510.0	510.0	510.0	510.0
Net Generation (MWh)	3,115,810	2,220,498	2,721,329	2,625,750	3,252,670
Gross Generation (MWh)	3,402,608	2,447,755	2,969,120	2,865,415	3,564,564
Capacity Factor (%)	69.74	49.70	60.75	58.77	72.81
Heat Rate (Btu/kWh)	10,903	11,147	11,035	11,074	11,104
Heat Input (MMBtu)	32,088,758	23,284,674	28,191,526	27,319,136	35,547,053
Operating Time (hours)	7,303	6,125	6,640	5,972	8,160
CO2 Emissions (tons)	3,292,305	2,389,007	2,892,451	2,802,942	3,647,129
CO2 Emissions Rate (lb/MMBtu)	205.1999	205.1999	205.2000	205.1999	205.2001
NOX Emissions (lbs)	2,905,949	2,103,069	2,530,467	2,437,553	2,832,638
NOX Emissions Rate (lb/MMBtu)	0.0906	0.0903	0.0898	0.0892	0.0797
SO2 Emissions (lbs)	2,055,324	2,112,932	2,971,442	1,923,210	2,562,508
SO2 Emissions Rate (lb/MMBtu)	0.0641	0.0907	0.1054	0.0704	0.0721

This data is sourced from EPA's Continuous Emissions Monitoring System (CEMS) and the EIA 923 monthly and annual filings. The CEMS data is released quarterly and available for larger fossil fired facilities. The EIA 923 monthly filing represents a sampling of the annual filers and will therefore be a subset of the total filers. The annual filing has a significant lag of between 9 and 13 months dependent on the EIA.

## H.L. Spurlock | Unit Monthly Operations

Unit : H L Spurlock ST 3

Periods : Custom

	2018Y	2019Y	2020Y	2021Y	2022Y
Operating Capacity (MW)	268.0	268.0	268.0	268.0	268.0
Net Generation (MWh)	1,634,072	1,161,395	1,701,273	1,879,958	1,672,760
Gross Generation (MWh)	1,845,938	1,324,041	1,916,091	2,111,366	1,903,989
Capacity Factor (%)	69.60	49.47	72.27	80.08	71.25
Heat Rate (Btu/kWh)	9,899	10,220	9,931	9,902	10,102
Heat Input (MMBtu)	16,236,799	11,835,801	16,882,534	18,858,511	17,164,304
Operating Time (hours)	7,265	6,108	7,276	7,495	8,000
CO2 Emissions (tons)	1,665,901	1,214,349	1,732,151	1,934,888	1,761,057
CO2 Emissions Rate (lb/MMBtu)	205.2007	205.1993	205.2003	205.2005	205.2000
NOX Emissions (lbs)	1,025,562	786,486	1,063,598	1,123,305	1,111,618
NOX Emissions Rate (lb/MMBtu)	0.0632	0.0664	0.0630	0.0596	0.0648
SO2 Emissions (lbs)	2,264,434	1,525,351	2,280,282	2,590,771	2,161,278
SO2 Emissions Rate (lb/MMBtu)	0.1395	0.1289	0.1351	0.1374	0.1259

This data is sourced from EPA's Continuous Emissions Monitoring System (CEMS) and the EIA 923 monthly and annual filings. The CEMS data is released quarterly and available for larger fossil fired facilities. The EIA 923 monthly filing represents a sampling of the annual filers and will therefore be a subset of the total filers. The annual filing has a significant lag of between 9 and 13 months dependent on the EIA.

## H.L. Spurlock | Unit Monthly Operations

Unit : H L Spurlock ST 4

Periods : Custom

	2018Y	2019Y	2020Y	2021Y	2022Y
Operating Capacity (MW)	268.0	268.0	268.0	268.0	268.0
Net Generation (MWh)	1,459,418	1,252,473	1,424,187	1,953,333	1,767,616
Gross Generation (MWh)	1,676,687	1,451,085	1,619,283	2,205,136	2,013,574
Capacity Factor (%)	62.16	53.35	60.50	83.20	75.29
Heat Rate (Btu/kWh)	9,964	10,056	9,886	9,927	10,238
Heat Input (MMBtu)	14,302,331	12,455,349	13,828,331	18,557,742	17,073,136
Operating Time (hours)	6,329	5,796	5,894	7,770	7,844
CO2 Emissions (tons)	1,467,419	1,277,914	1,418,783	1,904,025	1,751,705
CO2 Emissions Rate (lb/MMBtu)	205.2000	205.1992	205.1995	205.2000	205.2001
NOX Emissions (lbs)	890,566	776,506	836,963	1,109,299	1,024,647
NOX Emissions Rate (lb/MMBtu)	0.0623	0.0623	0.0605	0.0598	0.0600
SO2 Emissions (lbs)	1,447,294	1,264,650	1,309,627	1,762,842	1,516,409
SO2 Emissions Rate (lb/MMBtu)	0.1012	0.1015	0.0947	0.0950	0.0888

This data is sourced from EPA's Continuous Emissions Monitoring System (CEMS) and the EIA 923 monthly and annual filings. The CEMS data is released quarterly and available for larger fossil fired facilities. The EIA 923 monthly filing represents a sampling of the annual filers and will therefore be a subset of the total filers. The annual filing has a significant lag of between 9 and 13 months dependent on the EIA.

**EXHIBIT \_\_ (LK-4)**

**Figure BKW-4**

Line No.	Regulatory Asset Description	Case No.	FERC Subaccount(s)	Expected Balance as of June 30, 2023
1	<b>Decommissioning Rider Regulatory Asset</b>	Please Refer to Application Exhibit 4	1823376	<b>\$ 289,193,517</b>
2			1823378	
3			1823379	
4			1823380	
5			1823517	
6			1823518	
7	January 2020 Wind Storm	2020-00368	1823620	\$ 646,479
8	April 2020 Thunderstorm			\$ 474,856
9	April 2020 Wind Storm			\$ 9,843,199
10	December 2020 Snow Storm	2021-00135	1823620	\$ 1,043,892
11	2020 Storm Incremental O&M			\$ 12,008,426
12	Less: Amount in Base Rates			\$ (1,498,582)
13	<b>2020 Storm Expense Deferral Regulatory Asset</b>			<b>\$ 10,509,844</b>
14	February 2021 Ice and Snow Storms	2021-00129	1823623	\$ 46,199,297
15	February 2021 Major Flood	2021-00402		\$ 826,495
16	2021 Storm Incremental O&M			\$ 47,025,792
17	Less: Amount in Base Rates			\$ (1,029,789)
18	<b>2021 Storm Expense Deferral Regulatory Asset</b>			<b>\$ 45,996,003</b>
19	June 2022 Thunderstorm and Wind Storm	2022-00293	1823698	\$ 3,401,582
20	July 2022 Historic Flood			\$ 11,449,177
21	2022 Storm Incremental O&M			\$ 14,850,759
22	Less: Amount in Base Rates			\$ (1,012,476)
23	<b>2022 Storm Expense Deferral Regulatory Asset</b>		<b>\$ 13,838,283</b>	
24	March 2023 Wind Storm (March 3, 2023)	2023-00137	1823722	\$ 3,295,455
25	March 2023 Wind Storm (March 25, 2023)			\$ 1,028,326
26	April 2023 Wind Storm			\$ 5,643,197
27	2023 Storm Incremental O&M - Estimate			\$ 9,966,978
28	Less: Amount in Base Rates			\$ (1,012,476)
29	<b>2023 Storm Expense Deferral Regulatory Asset - Estimate</b>		<b>\$ 8,954,502</b>	
30	<b>Rockport Deferral Regulatory Asset</b>	2017-00179 2020-00174 2022-00283	1823430 1823431	<b>\$ 52,253,087</b>
31	<b>Tariff P.P.A. Under-Recovery Regulatory Asset (Under-Recovered Since January 2020)</b>	2017-00179 2020-00174 2022-00416	1823557	<b>\$ 50,453,564</b>
32	<b>Total Regulatory Assets Requested for Securitization</b>			<b>\$ 471,198,800</b>

**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  
22nd day of December 2023.

  
\_\_\_\_\_  
Notary Public

**Jessica K Inman**  
**NOTARY PUBLIC**  
**Cherokee County, GEORGIA**  
**My Commission Expires 07/31/2027**