

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

<b>ELECTRONIC APPLICATION</b>	)	
<b>OF KENTUCKY POWER COMPANY</b>	)	
<b>FOR APPROVAL OF AFFILIATE</b>	)	<b>Case No. 2021-00421</b>
<b>AGREEMENTS RELATED TO THE</b>	)	
<b>MITCHELL GENERATING STATION</b>	)	

**RESPONSE TO DATA REQUESTS OF KENTUCKY POWER COMPANY  
BY THE ATTORNEY GENERAL AND KIUC**

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The Office of the Attorney General, Office of Rate Intervention, provides the following responses to the Data Requests filed by Kentucky Power Company. Mr. Kollen sponsors the testimony in the response.

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Respectfully submitted,

DANIEL J. CAMERON  
ATTORNEY GENERAL



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*Certificate of Service and Filing*

Pursuant to the Commission's Order dated March 17, 2020 in Case No. 2020-00085, and in accord with all other applicable law, Counsel certifies that, on February 4, 2022, an electronic copy of the forgoing was served by e-mail to the following.

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this 4<sup>th</sup> day of February, 2022

A handwritten signature in blue ink, appearing to read "J. Michael M...". The signature is written in a cursive style with a long horizontal stroke at the end.

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Assistant Attorney General

**ELECTRONIC APPLICATION OF KENTUCKY POWER COMPANY FOR APPROVAL OF  
AFFILIATE AGREEMENTS RELATED TO THE MITCHELL GENERATING STATION, Case  
No. 2021-00421**

1. Provide all schedules, tables, and charts, if any, included in the testimony and exhibits to the testimony of Lane Kollen in electronic format, with formulas intact and visible, and no pasted values.

Response:

All responsive electronic files have been provided.

Response by: Lane Kollen

**ELECTRONIC APPLICATION OF KENTUCKY POWER COMPANY FOR APPROVAL OF  
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2. Provide all workpapers, source documents, and electronic spreadsheets used in the development of Mr. Kollen's testimony. The requested information, if so available, should be provided in an electronic format, with formulas intact and visible, and no pasted values.

Response:

All responsive electronic files have been provided. In addition, Mr. Kollen relied on the Company's responses to discovery, Mr. Kollen's testimony in Case No. 2021-00004, and prior Commission Orders, all of which are in the Company's possession or available on the Commission's website.

Response by: Lane Kollen

**ELECTRONIC APPLICATION OF KENTUCKY POWER COMPANY FOR APPROVAL OF  
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3. Please provide examples of any sale of a generating asset between two unaffiliated parties that Mr. Kollen is aware of that utilized net book value as the valuation methodology, including the commission order that authorized and approved such a sale.

Response:

Refer to the testimonies marked with an \* on the attached pages from Mr. Kollen's Exhibit\_\_(LK-1) for examples of his testimonies that address the referenced transactions. The public versions of Mr. Kollen's testimonies are available on the state regulatory commission websites.

Response by: Lane Kollen

**ELECTRONIC APPLICATION OF KENTUCKY POWER COMPANY FOR APPROVAL OF  
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4. Please provide a copy of any testimony Mr. Kollen has given regarding the sale of a generating asset between two or more unaffiliated parties.

Response:

Refer to the response to Item 3.

Response by: Lane Kollen

**ELECTRONIC APPLICATION OF KENTUCKY POWER COMPANY FOR APPROVAL OF  
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5. Please provide a copy of any testimony Mr. Kollen has given regarding ownership, operating, or similar agreements regarding joint ownership/operations of a generating asset between two or more unaffiliated parties.

Response:

Refer to the response to Item 3.

Response by: Lane Kollen

**ELECTRONIC APPLICATION OF KENTUCKY POWER COMPANY FOR APPROVAL OF  
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6. Please provide a copy of any testimony Mr. Kollen has given regarding the retirement of a generating asset.

Response:

Refer to the response to Item 3 and the testimonies marked with an \*\* for examples of his testimonies that address “the retirement of a generating asset.”

Response by: Lane Kollen

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7. Please provide a copy of any testimony Mr. Kollen has given regarding an owner of an asset retiring its interest in that asset, as Kentucky Power must with regard to the Mitchell Plant here.

Response:

The question is based on an incorrect premise, i.e., that the Company “must” retire its interest in an asset, with the specific claim “as Kentucky Power must with regard to the Mitchell Plant here.” In lieu of the retirement of the Company’s interest in the Mitchell Plant, the proposed Ownership Agreement addresses the sale of the interest to Wheeling Power Company. Mr. Kollen cannot identify any testimonies that are responsive to this incorrect premise.

Response by: Lane Kollen

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8. Please identify by case style any case that Mr. Kollen is aware of concerning one or more generating assets jointly owned by unaffiliated parties regulated by different state commissions, where the commissions issued orders that result in different retirement dates for the same asset.

Response:

Objection. Mr. Kollen has not performed the requested study and is not required to perform original work in response to discovery.

Response by: Lane Kollen and Counsel

**ELECTRONIC APPLICATION OF KENTUCKY POWER COMPANY FOR APPROVAL OF  
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9. Please provide Mr. Kollen's calculation of the estimated \$28.8 million abandonment loss savings resulting from retiring the Mitchell Plant in 2028. The requested information should be provided in an electronic format, with formulas intact and visible, and no pasted values.

Response:

Refer to Mr. Kollen's Supplemental Direct Testimony at 4 and the Excel spreadsheet in live format with all formulas intact that were filed on the same date in Case No. 2021-00004.

Response by: Lane Kollen

**ELECTRONIC APPLICATION OF KENTUCKY POWER COMPANY FOR APPROVAL OF  
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10. Confirm whether Mr. Kollen is aware of any asset(s) with retirement dates that are not the same in two or more jurisdictions. If he is, please identify each asset, the owner(s) of the asset(s), and the commissions having jurisdiction over the asset(s).

Response:

Yes. Refer to Mr. Kollen's Direct Testimony in Louisiana Public Service Commission Docket No. U-35441 involving certain SWEPCO coal-fired generating assets that had different probable retirement dates in Texas, Louisiana, and Arkansas.

Response by: Lane Kollen

**ELECTRONIC APPLICATION OF KENTUCKY POWER COMPANY FOR APPROVAL OF  
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11. Please confirm that current depreciation rates for the Mitchell Plant use a 2040 retirement date. If your answer is anything other than an unqualified confirmation, please provide in detail the facts supporting the failure to confirm the statement unequivocally.

Response:

Confirmed.

Response by: Lane Kollen

12. Please confirm that the Commission in its July 15, 2021 Order in Case No. 2021-00004 denied a CPCN for ELG upgrades at the Mitchell Plant for Kentucky Power. If your answer is anything other than an unqualified confirmation, please provide in detail the facts supporting the failure to confirm the statement unequivocally.

Response:

Confirmed.

Response by: Lane Kollen

**ELECTRONIC APPLICATION OF KENTUCKY POWER COMPANY FOR APPROVAL OF  
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13. Please confirm that the currently-approved depreciation rates for the Mitchell Plant include a component for interim removal. If your answer is anything other than an unqualified confirmation, please provide any testimony, estimates, calculations, or other source demonstrating where the Company excluded interim removal costs from its current calculation of depreciation rates.

Response:

Objection. Mr. Kollen is not familiar with the term “interim removal.” Nevertheless, and without waiving the objection, the currently approved depreciation rates reflect interim retirements and interim net salvage, i.e., cost of removal.

Response by: Lane Kollen and Counsel

**ELECTRONIC APPLICATION OF KENTUCKY POWER COMPANY FOR APPROVAL OF  
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14. Please confirm that final non-ARO decommissioning costs are typically included in the calculation of depreciation rates for a generating asset. If your answer is anything other than an unqualified confirmation, please provide in detail the facts supporting the failure to confirm the statement unequivocally.

Response:

Denied. There is a variety of practices with respect to the recovery of terminal net salvage among utilities and within and among ratemaking jurisdictions.

Response by: Lane Kollen

**ELECTRONIC APPLICATION OF KENTUCKY POWER COMPANY FOR APPROVAL OF  
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15. Please confirm that regular depreciation studies should be performed by the Company to account for changes in plant balances, useful lives, and other changes which may impact the rate to be updated. If your answer is anything other than an unqualified confirmation, please provide in detail the facts supporting the failure to confirm the statement unequivocally.

Response:

The question does not define the term “regular” and there is no context to interpret the meaning. Consequently, Mr. Kollen can neither confirm nor deny. Further, the factors listed in the question are not the only factors that are or that should be considered, especially as an identifiable asset nears a probable retirement date.

Response by: Lane Kollen

**ELECTRONIC APPLICATION OF KENTUCKY POWER COMPANY FOR APPROVAL OF  
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16. Please confirm that it is appropriate to calculate depreciation rates for regulatory purposes to fully depreciate an asset and its cost of removal over the useful life of the asset and while the asset continues to provide service to customers. If your answer is anything other than an unqualified confirmation, please provide in detail the facts supporting the failure to confirm the statement unequivocally.

Response:

Denied. It may or may not be “appropriate” to “fully depreciate an asset and its cost of removal over the useful life of the asset and while the asset continues to provide service to customers.” There may be other factors that should be considered, especially as an identifiable asset nears a probable retirement date. These factors, include, but are not limited to, the magnitude of the remaining net book value to be recovered, rate impact on customers of accelerated retirements due to the economics of alternatives, form(s) of recovery, including the use of a rider for that purpose, and the opportunity to finance the unrecovered amounts with lower cost forms of financing, such as securitization.

Response by: Lane Kollen

**ELECTRONIC APPLICATION OF KENTUCKY POWER COMPANY FOR APPROVAL OF  
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17. Please state whether Kentucky Power should have the option to receive energy and capacity from the Mitchell Plant beyond December 31, 2028 in light of the Commission's orders in Case No. 2021-00004.

Response:

Mr. Kollen has not formed and did not express an opinion on this issue in his testimony, but does not believe that the Commission's Order in Case No. 2021-00004 precludes some form or type of option or other agreement whereby the Company could obtain capacity and/or energy from the Mitchell Plant after December 31, 2028.

Response by: Lane Kollen

**ELECTRONIC APPLICATION OF KENTUCKY POWER COMPANY FOR APPROVAL OF  
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18. Please state whether Kentucky Power should have the option to receive energy and capacity from the Mitchell Plant beyond December 31, 2028 in light of the fact that it will not have paid for the ELG investment that will allow it to run past December 31, 2028.

Response:

Refer to the AG-KIUC response to Item 17. The fact that the Company will not have paid for the ELG investment does not preclude some form or type of option or other agreement whereby the Company could obtain capacity and/or energy from the Mitchell Plant after December 31, 2028.

Response by: Lane Kollen

**ELECTRONIC APPLICATION OF KENTUCKY POWER COMPANY FOR APPROVAL OF  
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19. Confirm that all Mitchell Plant terminal net salvage was removed as part of the settlement in Case No. 2017-00179. If your answer is anything other than an unqualified confirmation, please provide in detail the facts supporting the failure to confirm the statement unequivocally.

Response:

Denied. The terminal net salvage (accumulated decommissioning cost) included in accumulated depreciation was not removed “as part of the settlement in Case No. 2017-00179.” However, the terminal net salvage was removed from the net salvage component of the depreciation rate and depreciation expense on the effective date of the Commission Order in that case.

Response by: Lane Kollen

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20. Please confirm whether the current Mitchell Operating Agreement allows both Wheeling Power and Kentucky Power to be compliant with the CCR/ELG decisions of the Kentucky and West Virginia commissions. If your answer is anything other than an unqualified confirmation, please state whether it is necessary for Kentucky Power and Wheeling Power to make the following modifications to the current Mitchell Operating Agreement in order to come into compliance with the CCR/ELG decisions of the Kentucky and West Virginia commissions:
- a. Change the operator of the Mitchell Plant from Kentucky Power to Wheeling Power.
  - b. Adjust for the allocation of capital not related to ELG based on different end of life plans.
  - c. Establish policies to govern Wheeling Power's ELG investment in the Mitchell Plant and ensure appropriate cost allocations.
  - d. Establish that Kentucky Power will stop taking power from the Mitchell Plant after December 31, 2028, but that Wheeling Power may take power from the Mitchell Plant until approximately 2040.
  - e. Determine the terms of the transfer of Kentucky Power's interest in the Mitchell Plant at the end of 2028 to Wheeling Power if Wheeling Power chooses to run the Mitchell Plant beyond December 31, 2028.

Response:

Denied. The present Operating Agreement does not address a change in the operator. Nevertheless, the present Operating Agreement terminates by its terms when one or both of the parties cease to be an AEP affiliate. Absent that term, the Operating Agreement allows differences in investment and operation between the Company and Wheeling Power Company.

Response by: Lane Kollen

**ELECTRONIC APPLICATION OF KENTUCKY POWER COMPANY FOR APPROVAL OF  
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21. Please confirm that if a utility is denied the opportunity to make environmental additions at a plant, therefore rendering the plant unable to run in compliance with environmental rules, then the utility should update its depreciation consistent with the date on which it would no longer be compliant and therefore could not continue to run the plant. If your answer is anything other than an unqualified confirmation, please provide in detail the facts supporting the failure to confirm the statement unequivocally.

Response:

Denied. This Commission rejected the Company's arguments to this effect for the costs to comply with the CCR Rule in Case No. 2021-00004.

Response by: Lane Kollen

**ELECTRONIC APPLICATION OF KENTUCKY POWER COMPANY FOR APPROVAL OF  
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22. For assets that are co-owned and subject to multiple commissions' jurisdiction, please state whether actions taken by co-owners should be in compliance with both jurisdictions' authority in order to operate the asset.

Response:

Objection. This requires a legal opinion. Regardless, and without waiving the objection, the Kentucky Public Service Commission has jurisdiction over Kentucky Power Company.

Response by: Lane Kollen and Counsel

**ELECTRONIC APPLICATION OF KENTUCKY POWER COMPANY FOR APPROVAL OF  
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23. Refer to page 19, lines 10-14 of Mr. Kollen’s testimony where Mr. Kollen proposes that “the economic floor should be the sum of the tax costs incurred by the Company that result from the sale, depending on the transaction structure, and the lost tax benefits that would accrue to the Company if the Mitchell Plant simply were retired at December 31, 2021.” Explain how both of these events could occur at the same time.

Response:

The premise of the question is flawed; it incorrectly assumes that there is some inconsistency that does not exist. The tax costs and the lost tax benefits are the result of a single event, the proposed sale of the Company’s ownership interest to Wheeling Power Company.

Response by: Lane Kollen

**ELECTRONIC APPLICATION OF KENTUCKY POWER COMPANY FOR APPROVAL OF  
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24. Refer to page 22, lines 10-13 of Mr. Kollen’s testimony. (a) What transaction structure is being referred to when Mr. Kollen says the “tax basis effectively is transferred?” (b) Where in the tax code is the effective transfer of tax basis required? (c) Identify in the tax code how the tax basis of an asset buyer is established.

Response:

In the referenced testimony, Mr. Kollen referred to the “latter structure,” which is a reference to the sale of the Mitchell Plant assets and liabilities structured as the sale of a newly created wholly owned intermediate entity to which the Company would contribute or transfer its Plant Mitchell interest, similar to the multiple Ohio Power Company Mitchell Plant transactions that used such intermediate entities. Such a structure allows the newly created entity to retain the tax attributes of the assets included in the entity, which is one reason why AEP used intermediate entities for the Ohio Power Company Mitchell Plant transactions. Mr. Kollen has not researched the specific provisions of the IRC relied on by AEP, other utilities, and other non-utility entities for such sales; however, Mr. Kollen is aware that Liberty Utilities Company plans to acquire the Company from AEP as an entity instead of purchasing the specific assets owned by the Company and that this transaction structure will preserve all accounting, ratemaking, tax attributes, rights, and obligations that presently exist unless there are changes required by the terms of the transaction itself or that are imposed by the Company’s regulators.

Response by: Lane Kollen

**ELECTRONIC APPLICATION OF KENTUCKY POWER COMPANY FOR APPROVAL OF  
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25. Refer to page 23, lines 5-18 of Mr. Kollen's testimony. (a) Confirm that Mr. Kollen claims Kentucky Power has the ability to seek an abandonment loss tax deduction. (b) Provide a cite to the portion of the tax code upon which Mr. Kollen relies for his abandonment loss argument. (c) State what write off would be required for Kentucky Power to claim an abandonment loss tax deduction? (d) State all steps Kentucky Power would be required to take in order to claim an abandonment loss.

Response:

IRC §165 sets forth the available deduction for the remaining tax basis (abandonment loss deduction) when the taxpayer both establishes its intent and takes an affirmative action to abandon the asset. The IRC deduction requirements would be met when the Company makes the decision to retire the asset and then acts to permanently remove it from service.

Response by: Lane Kollen

**ELECTRONIC APPLICATION OF KENTUCKY POWER COMPANY FOR APPROVAL OF  
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26. Refer to page 23, lines 19-22 of Mr. Kollen's testimony. Confirm that Kentucky Power will have less tax liability as a result of the recognition of avoided decommissioning costs in the fair market value that Kentucky Power would receive under the transaction. If your answer is anything other than an unqualified confirmation, please provide in detail the facts supporting the failure to confirm the statement unequivocally.

Response:

The question is unclear because there is no reference to or definition of "avoided decommissioning costs" in either the proposed Ownership Agreement or in Mr. Kollen's testimony. Further, the FMV component of the Buyout Price in the proposed Ownership Agreement does not include or address decommissioning costs; rather, Decommissioning Costs is a separate component of the Buyout Price.

Response by: Lane Kollen

**ELECTRONIC APPLICATION OF KENTUCKY POWER COMPANY FOR APPROVAL OF  
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27. Refer to page 26, lines 15-16 of Mr. Kollen's testimony. Please provide support for Mr. Kollen's claims that the Company used a 2.5% escalation factor to calculate depreciation rates. Please provide any testimony, estimates, calculations, or other source demonstrating where the Company used 2.5% escalation factor in its current calculation of depreciation rates.

Response:

In the referenced testimony, Mr. Kollen should have referred to the Company's "prior" depreciation rates for the Mitchell Plant. Pursuant to the Settlement and the Commission Order in Case No. 2014-00396, the decommissioning component of net salvage was excluded from the Mitchell Plant depreciation rates and expense on the effective date base rates were reset in that proceeding. The AG will file an errata to Mr. Kollen's testimony to add the word "prior" to the referenced testimony. The annual decommissioning cost escalation rate included in the Company's requested Mitchell Plant depreciation rates and expense was 2.35%. See testimony of David Davis and the Excel spreadsheet entitled KIUC\_1\_17\_Attachment19\_Net\_Salvg\_Ratio\_Calc\_for\_Mitchell\_KEPCo\_2013 attached to the Company's response to KIUC 1-17 related to the depreciation study filed in Case No. 2014-00396.

Response by: Lane Kollen

**ELECTRONIC APPLICATION OF KENTUCKY POWER COMPANY FOR APPROVAL OF  
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28. Refer to page 27, lines 12-13 of Mr. Kollen’s testimony. Please identify any testimony, estimates, calculations, or other source that supports Mr. Kollen’s statement that “[t]he decommissioning component of the Company’s Mitchell Plant depreciation rates includes a 30% contingency.”

Response:

In the referenced testimony, Mr. Kollen should have referred to the Company’s “prior” depreciation rates for the Mitchell Plant. Pursuant to the Settlement and the Commission Order in Case No. 2014-00396, the decommissioning component of net salvage was excluded from the Mitchell Plant depreciation rates and expense on the effective date when base rates were reset in that proceeding. The AG will file an errata to Mr. Kollen’s testimony to add the word “prior” to the referenced testimony. The contingency requested by the Company in that proceeding was 30%. See decommissioning study performed by Sargent & Lundy, a copy of which was provided in that proceeding.

Response by: Lane Kollen

**Expert Testimony Appearances  
of  
Lane Kollen  
As of January 2022**

<b>Date</b>	<b>Case</b>	<b>Jurisdic.</b>	<b>Party</b>	<b>Utility</b>	<b>Subject</b>
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 January 2022**

<b>Date</b>	<b>Case</b>	<b>Jurisdic.</b>	<b>Party</b>	<b>Utility</b>	<b>Subject</b>
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	SWEPSCO	Fuel audit: S02 allowance expense, variable O&M expense, off-system sales margin sharing.
11/10	U-23327 Rebuttal	LA	Louisiana Public Service Commission	SWEPSCO	Fuel audit: S02 allowance expense, variable O&M expense, off-system sales margin sharing.
09/10	U-31351	LA	Louisiana Public Service Commission Staff	SWEPSCO and Valley Electric Membership Cooperative	Sale of Valley assets to SWEPSCO 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 January 2022**

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

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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	UP Settlement benefits and damages.
05/14	PUE-2013-00132	VA	HP Hood LLC	Shenandoah Valley Electric Cooperative	Market based rate; load control tariffs.
07/14	PUE-2014-00033	VA	Virginia Committee for Fair Utility Rates	Virginia Electric and Power Company	Fuel and purchased power hedge accounting, change in FAC Definitional Framework.
08/14	ER13-432 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Gulf States Louisiana, LLC and Entergy Louisiana, LLC	UP Settlement benefits and damages.
08/14	2014-00134	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Requirements power sales agreements with Nebraska entities.
09/14	E-015/CN-12-1163 Direct	MN	Large Power Intervenors	Minnesota Power	Great Northern Transmission Line; cost cap; AFUDC v. current recovery; rider v. base recovery; class cost allocation.
10/14	2014-00225	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Allocation of fuel costs to off-system sales.

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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.

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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	Supplemental Direct				

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09/18 10/18	2017-370-E Direct 2017-207, 305, 370-E Surrebuttal Supplemental Surrebuttal	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.
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 04/19	UD-18-17 Direct Surrebuttal and Cross-Answering	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.
03/19	2018-0358	KY	Attorney General	Kentucky American Water Company	Capital expenditures, cash working capital, payroll expense, incentive compensation, chemicals expense, electricity expense, water losses, rate case expense, excess deferred income taxes.
03/19	48929	TX	Steering Committee of Cities Served by Oncor	Oncor Electric Delivery Company LLC, Sempra Energy, Sharyland Distribution & Transmission Services, L.L.C., Sharyland Utilities, L.P.	Sale, transfer, merger transactions, hold harmless * and other regulatory conditions.
06/19	49421	TX	Gulf Coast Coalition of Cities	CenterPoint Energy Houston Electric	Prepaid pension asset, accrued OPEB liability, regulatory assets and liabilities, merger savings, storm damage expense, excess deferred income taxes.
07/19	49494	TX	Cities Served by AEP Texas	AEP Texas, Inc.	Plant in service, prepaid pension asset, O&M, ROW costs, incentive compensation, self-insurance expense, excess deferred income taxes.
08/19	19-G-0309 19-G-0310	NY	New York City	National Grid	Depreciation rates, net negative salvage.

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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 Direct	Supplemental				
05/21 Direct	2021-00004	KY	Attorney General and Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	CPCN for CCR/ELG Projects at Mitchell Plant. **
06/21 Direct	Supplemental				
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 Direct	U-35441	LA	Louisiana Public Service Commission Staff	Southwestern Electric Power Company	Revenues, O&M expense, depreciation, retirement **
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.
01/22	2021-00358	KY	Attorney General	Jackson Purchase Energy Corporation	Revenues, nonrecurring expenses, normalized expenses, interest expense, TIER.

**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  
4th day of February 2022.

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

