

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

In the Matter of:

**THE ELECTRONIC APPLICATION OF)
KENTUCKY POWER COMPANY FOR)
APPROVAL OF AFFILIATE AGREEMENTS) CASE NO. 2021-00421
RELATED TO THE MITCHELL)
GENERATING STATION)**

**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**

JANUARY 2022

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DIRECT TESTIMONY OF LANE KOLLEN

1
2

I. QUALIFICATIONS AND SUMMARY

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 services to state and local
11 government agencies and large consumers of electric, natural gas, and water and
12 sewer regulated utility services.

13

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

15 A. I earned both a Bachelor of Business Administration in Accounting degree and a
16 Master of Business Administration degree from the University of Toledo. I also

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

7 I have been an active participant in the utility industry for more than forty
8 years, initially as an employee of an electric and natural gas utility, then as a
9 consultant assisting utilities in their resource planning and financial analyses and
10 planning, and thereafter as a consultant assisting government agencies and large
11 consumers of electricity, natural gas, and water and sewer regulated utility services.

12 I have testified as an expert witness on ratemaking, accounting, finance, tax,
13 planning, and other issues in proceedings before regulatory commissions and courts
14 at the federal and state levels on hundreds of occasions, including numerous
15 proceedings before the Kentucky Public Service Commission (“Commission”)
16 involving Kentucky Power Company (“KPCo” or “Company”), Atmos Energy
17 Corporation (“Atmos”), Big Rivers Electric Corporation (“BREC”), Columbia Gas
18 of Kentucky, Inc. (“Columbia Gas”), Duke Energy Kentucky, Inc. (“DEK”), East
19 Kentucky Power Company (“EKPC”), Jackson Purchase Energy Corporation
20 (“JPEC”), Kentucky-American Water Company (“KAW”), Kentucky Utilities

1 Company (“KU”), Louisville Gas and Electric Company (“LG&E”), and Water
2 Service Corporation of Kentucky (“WSCK”).¹

3

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

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

8

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

10 A. The purpose of my testimony is to address and make recommendations in response
11 to the Company’s request for approval of two proposed affiliate agreements related
12 to the ownership and operation of the Mitchell Generating Station. The Company
13 and its affiliate, Wheeling Power Company, each own an undivided 50% interest
14 in each of the two Mitchell Plant 800 Mw generating units.

15 The two proposed agreements are the Mitchell Plant Ownership Agreement
16 (“Ownership Agreement”) and the Mitchell Plant Operations and Maintenance
17 Agreement (“Operations Agreement”), which the Company collectively refers to
18 as the “New Mitchell Agreements.”

19 The Company proposes to replace the existing Mitchell Plant Operating
20 Agreement, pursuant to which the Company presently operates the Mitchell Plant
21 on behalf of the two owners, with the two New Mitchell Agreements.

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

1

2 **Q. Please summarize your testimony.**

3 A. I recommend that the Commission reject the proposed Ownership Agreement. The
4 proposed Ownership Agreement *requires* that the Company sell its Mitchell Plant
5 ownership interest of 800 Mw to Wheeling Power Company on December 31,
6 2028, with limited exceptions, and sets forth a flawed valuation process that is
7 designed to *minimize* rather than *maximize* the sale proceeds to Kentucky (“Buyout
8 Price”). The Kentucky statutory standard set forth in KRS 278.2207 for such sales
9 among affiliates is the *greater* of net book value (\$562 million at December 31,
10 2021) or market value.² Instead of setting the floor or minimum valuation at net
11 book value, the proposed Ownership Agreement sets forth a negotiation and
12 appraisal valuation process with a floor valuation at \$0. It should be noted that all
13 prior sales and purchases of the Mitchell Plant among AEP affiliates were made at
14 net book value and that the Company’s Cost Allocation Manual (“CAM”) requires
15 that such sales be at net book value.

16 If the Commission approves the proposed or a modified version of the
17 Ownership Agreement, then I recommend that it modify the Fair Market Value
18 (“FMV”) provision of the Buyout Price formula so that it is the *greater* of the net
19 book value or the FMV in order to comply with the Kentucky statutory standard for

² This statutory requirement also is reflected in the Company’s affiliate cost allocation manual (“CAM”), which was filed on March 29, 2021 by email to PSCED@ky.gov in accordance with the March 16, 2020 and July 22, 2021 Orders in Case No. 2020-00085 according to the Company. Response to AG-KIUC 1-33 Attachment 1 at page 220 states that, “Sales between affiliated regulated utility companies will be transacted at original cost less depreciation, except as permitted by any other applicable order filed with FERC or required by state rule” for plant and equipment sales.

1 such sales among affiliates. In order to protect the Company's negotiating position
2 if the Company no longer is owned by AEP and no longer an affiliate of Wheeling
3 Power Company on or before December 31, 2028, then I recommend that the
4 Commission replace the FMV provision of the Buyout Price formula with a
5 requirement that the sale be at no less than net book value. This will achieve an
6 equivalent result as if the Company and Wheeling Power Company remained
7 affiliates.

8 Other components of the Buyout Price formula could result in the Company
9 *paying* Wheeling Power Company to take its Mitchell Plant ownership interest.
10 These components include the estimated future Decommissioning Cost and another
11 potential \$15 million under an indemnity provision described in the "definition" of
12 the Mitchell Interest Purchase Agreement, which has not been provided in this
13 proceeding. In addition, the Buyout Price includes no compensation for significant
14 working capital assets that will be transferred to Wheeling Power Company, such
15 as materials and supplies inventory and spare parts, the loss of certain tax benefits,
16 and the incurrence of certain tax costs, which will depend on the actual structure of
17 the sale.

18 I also recommend that the Decommissioning Cost component of the
19 Buyout Price be revised to correct the costs that will be included, reduce the
20 excessive allocation to the Company, and to provide the Company credit for the \$8
21 million in decommissioning costs that already have been recovered from ratepayers
22 through depreciation expense and that are recorded in accumulated depreciation.
23 In addition, I recommend that the Coal Inventory Adjustment be revised to include

1 fuel oil inventory, materials and supplies inventory, spare parts, and all other
2 balance sheet amounts that are included in the Company's Mitchell Plant interest.
3 Further, I recommend that the Commission adjust the Buyout Price to add another
4 provision that will reimburse the Company for any increases in tax expense and for
5 any lost tax benefits, both on a before tax basis.

6 Finally, I recommend that the Commission reject the proposed Operations
7 Agreement unless it is substantially modified to remove all references to the
8 Ownership Agreement and to ensure that all costs to transition the operation of the
9 Mitchell Plant to Wheeling Power Company be allocated solely to Wheeling Power
10 Company.

11

12 **II. THE MITCHELL PLANT OWNERSHIP AGREEMENT**
13 **UNLAWFULLY AND UNREASONABLY FAILS TO SET THE BUYOUT**
14 **PRICE BEFORE OTHER ADJUSTMENTS AT THE GREATER OF NET**
15 **BOOK VALUE OR FAIR VALUE**
16

17 **Q. Describe the Buyout Transaction whereby the Mitchell Plant assets and**
18 **liabilities are sold by the Company to Wheeling Power Company.**

19 A. The Buyout Transaction is set forth in Section 9.6 of the proposed Ownership
20 Agreement. The Company is *required* to sell and Wheeling Power Company is
21 *required* to purchase the Company's Mitchell Plant "Ownership Interest" pursuant
22 to the terms of a "Mitchell Interest Purchase Agreement,"³ although this agreement
23 does not exist and cannot be reviewed in this proceeding.⁴ The closing date

³ Response to AG-KIUC 1-14. I have attached a copy of this response as my Exhibit__(LK-2).

⁴ Response to AG-KIUC 1-12. I have attached a copy of this response as my Exhibit__(LK-3).

1 specified for the sale and purchase is December 31, 2028 or such earlier date as the
2 Owners may agree upon, unless there is an “Early Retirement Event,” in which case
3 there will be no sale and purchase and the Company and Wheeling Power Company
4 each will retire their respective ownership interests in the Mitchell Plant on
5 December 31, 2028. The sale also will require the Company to agree to a provision
6 in the Mitchell Interest Purchase Agreement to indemnify Wheeling Power
7 Company through December 31, 2050 for additional costs.

8

9 **Q. Describe the Buyout Price pursuant to the Buyout Transaction.**

10 A. The determination of the Buyout Price is set forth in Sections 9.6(a) through 9.6(d)
11 of the proposed Ownership Agreement. Section 9.6(a) sets forth a process and a
12 timetable to determine the Fair Market Value (“FMV”) component of the Buyout
13 Price. On or before June 30, 2026, representatives of the Company and Wheeling
14 Power Company commence discussions to determine the FMV, subject to the
15 future approval of the Commission and the West Virginia Public Service
16 Commission.

17 If there is no agreement resulting from these discussions on or before June
18 30, 2027, then, on July 31, 2027, an appraisal process is triggered. Each Company
19 will choose an appraiser and the two appraisers, in turn, will choose a third
20 appraiser. The appraisers will perform their appraisals within 60 days after the
21 selection of the third appraiser to determine the FMV of the Company’s Mitchell
22 Plant interest.

23 Section 9.6(a) directs that the FMV be determined as of December 31, 2028

1 under the assumption that the Mitchell Plant will continue to operate through
2 December 31, 2040. The three appraisals will be averaged to determine the FMV
3 component of the Buyout Price, subject to the exclusion of one of the appraisals if
4 it is considered an outlier. The FMV determined pursuant to the appraisal process
5 will be “binding and conclusive on the owners.” Unlike the FMV determined
6 through the negotiation process, the FMV determined pursuant to the appraisal
7 process is not explicitly subject to the future approval of the Commission and the
8 West Virginia Public Service Commission.

9 On or before December 31, 2027, the Company and Wheeling Power
10 Company are required to complete the “negotiation and execution” of a purchase
11 agreement for the Buyout Transaction. Both Companies will seek regulatory
12 approvals in 2028 and the closing will occur on December 31, 2028.

13

14 **Q. Is this process reasonable?**

15 A. No. First, neither approach comports with the Kentucky statutory requirement that
16 such sales be at the utility’s “fully distributed cost but in no event less than
17 market.”⁵ In other words, the sale must be at the *greater* of the net book value or
18 market value. Section 9.6 of the proposed Mitchell Plant Ownership Agreement

⁵ Kentucky Revised Statutes 278.2207 states: *The terms for transactions between a utility and its affiliates shall be in accordance with the following: (a) Services and products provided to an affiliate by the utility pursuant to a tariff shall be at the tariffed rate, with nontariffed items priced at the utility's fully distributed cost but in no event less than market, or in compliance with the utility's existing USDA, SEC, or FERC approved cost allocation methodology.*

1 fails to even mention the net book value. This is a significant failure because the
2 net book value sets the statutory floor for the sale price. If the Buyout Price is set
3 through the negotiation process or through the appraisal process using the FMV
4 methodology, and the value is less than net book value, then the transaction would
5 not be consistent with the statutory floor for the sale price.

6 Second, the failure to set the floor for the Buyout Price at net book value
7 places the Company representative at a severe disadvantage vis-à-vis the Wheeling
8 Power Company representative in the initial negotiations because there is no
9 downside, but significant upside, for the Wheeling Power Company representative
10 to lowball the Buyout Price in order to force the process to the use of appraisals for
11 the FMV, which is inherently biased toward a low valuation.

12 Third, the determination of the FMV based on appraisals is a fundamentally
13 flawed approach, except as a determination of market value in comparison to the
14 net book value to comply with the Kentucky statutory standard of the *greater* of net
15 book value or market value. The appraisal approach fails to recognize that the sale
16 will not be the result of a competitive bid. The purchaser is known; it is Wheeling
17 Power Company, which is a regulated utility subject to *cost*-based regulation and
18 ratemaking recovery. The value to Wheeling Power Company of the Mitchell Plant
19 is the net book value under *cost*-based regulation.

20 The fair market value should not be based on what an unregulated merchant
21 generator, hedge fund, or some other private equity investor would pay. Such third
22 parties are not eligible to purchase the Mitchell Plant interest and are not subject to
23 cost-based regulation. Unlike unregulated investors, Wheeling Power Company is

1 subject to cost-based regulation, and on that basis, the fair market value is net book
2 value, not something less based on the value to a dissimilar and hypothetical
3 purchaser. This disconnect between the actual purchaser and a hypothetical
4 purchaser in the appraisal process inherently results in a downward bias in the
5 appraisal results, which is compounded by the fact that appraisals necessarily rely
6 on assumptions and forecasts of future market capacity and energy prices, which
7 are inherently unknown and cannot be forecast with any degree of certainty or
8 accuracy. The disconnect is further compounded by the fact that appraisals of a
9 coal-fired plant based on what a merchant generator, hedge fund, or some other
10 private equity investor will pay typically require discounts to compensate investors
11 for *unregulated* market risk, including ESG risk, as well as further discounts to
12 compensate the investors for the greater margins necessary to meet their required
13 return on investment hurdle rates. These inherent and evident flaws in the required
14 appraisal process likely would result in a negative FMV, which in turn would set
15 the FMV component of the Buyout Price to \$0.⁶

16 Fourth, while the FMV determined through negotiaton is expressly subject
17 to regulatory approval, the FMV determined through the appraisal process is not.
18 If the proposed Ownership Agreement is approved as filed, the Company and other
19 parties may argue that the Commission effectively has approved the FMV
20 determined through the appraisal process when it approved the proposed
21 Ownership Agreement. In other words, the Commission must act in this proceeding

⁶ Section 14, definition of Fair Market Value sets the minimum for this component of the Buyout Price at \$0.

1 to ensure that the sale meets Kentucky statutory requirements and that the FMV is
2 reasonable.

3 Fifth, if the negotiation and appraisal process results in a Buyout Price of
4 \$0 plus estimated future decommissioning costs, then the Company will be required
5 to *pay* Wheeling Power Company to purchase its Mitchell Plant interest, may be
6 required to pay as much as an additional \$15 million under an indemnification
7 provision in the as yet non-existent Mitchell Interest Purchase Agreement, and will
8 be forced to forego the value of the tax benefits from the deduction of the remaining
9 tax basis at the retirement date and the decommissioning costs when they actually
10 are incurred. In that case, the Company's customers clearly are worse off than if
11 the Mitchell Plant simply is retired and there is no sale of the Company's Mitchell
12 Plant interest to Wheeling Power Company.

13 In short, a Buyout Price at anything less than net book value fails to meet
14 the statutory floor for such transactions; both the negotiation process and the
15 appraisal process using the FMV methodology place the Company at a severe and
16 insurmountable disadvantage compared to Wheeling Power Company; and the
17 lowball FMV valuation will harm the Company's customers through excessive and
18 unreasonable rates after the sale, perhaps for decades into the future.

19

20 **Q. Is the value of the Mitchell Plant to West Virginia greater than the value of the**
21 **plant to a third party investor that is not subject to cost-based regulation?**

22 A. Yes. When it approved the Mitchell ELG, the West Virginia Commission cited the
23 significant economic and community benefits of the Mitchell Plant to the state and

1 local areas in and around Moundsville, West Virginia. In 2020, the Mitchell Plant
2 employed 225 full-time employees with an annual payroll of \$32.5 million, or an
3 average of \$144,477 in annual compensation per employee. The Mitchell Plant
4 also utilized on-site contractors that account for more jobs and an even greater
5 economic impact in West Virginia from the operation of the Mitchell Plant. In
6 addition, nearly all of the coal burned at Mitchell (1,229,276 tons) came from mines
7 in West Virginia (99.3% in 2020). Further, the communities in West Virginia
8 benefit from \$2.9 million in state and local taxes, \$6.3 million in business and
9 occupation taxes, and \$1.0 million in state employment and unemployment taxes
10 from the Mitchell Plant, a total of \$10.2 million in such benefits each year. A third
11 party investor would not take these local economic benefits into account. To the
12 contrary, coal plant ownership has negative ESG scoring, which would negatively
13 impact such third party ownership.

14

15 **Q. When the Mitchell Plant was sold in prior transactions 50% to the Company**
16 **and 50% to Wheeling Power Company, was there a negotiation or an appraisal**
17 **process to determine the buyout price?**

18 A. No. All prior sales transactions were based on net book value.⁷ This was the case
19 when the Company acquired its 50% interest from Ohio Power Company through
20 a series of intermediate transactions, all of which were at net book value.⁸ This was
21 the case when Appalachian Power Company acquired the other 50% interest from

⁷ Response to AG-KIUC 2-1. I have attached a copy of this response as my Exhibit__(LK-4).
⁸ *Id.*, and Order in KPSC Case No. 2012-00578.

1 Ohio Power Company through a series of intermediate transactions, and also the
2 case when Appalachian Power Company subsequently sold its interest to Wheeling
3 Power Company, all of which were at net book value.⁹

4

5 **Q. What was the definition of net book value in those prior transactions for the**
6 **Mitchell Plant?**

7 A. In the agreement between AEP Generation Resources Inc. and Newco Kentucky
8 Inc., two intermediate entities utilized in the Company's acquisition of its Mitchell
9 Plant interest, net book value was defined as "equal to total Transferred Assets net
10 of accumulated depreciation or amortization as appropriate."

11

12 **Q. Are sales and purchases between the Company and its affiliates of assets other**
13 **than power plants subject to a negotiation or an appraisal process to determine**
14 **the sales or buyout prices?**

15 A. No. Sales and purchases between the Company and its affiliates of meters,
16 transformers, and transmission property are priced at net book value, with no
17 reported gains or losses on the transactions.¹⁰

18

19 **Q. Does the Company's proposal to set the Buyout Price at anything less than the**
20 **greater of net book value or market value incentivize it to achieve the**
21 **maximum Buyout Price for the sale?**

⁹ Response to AG-KIUC 2-1. See Exhibit__(LK-4).

¹⁰ KPCo. 2020 FERC Form 1 at 123.63. Confirmed in response to AG-KIUC 1-36. I have attached copies of both as my Exhibit__(LK-5).

1 A. No. There will be no incentive for the Company to maximize the Buyout Price if
2 the proposed Ownership Agreement is approved. To the contrary, Section 9.6
3 appears intentionally designed to *minimize* the Buyout Price to Wheeling Power
4 Company. In fact, Section 9.6 places the Company in an extremely weak and
5 ineffectual negotiating position with almost no leverage in the negotiation process.
6 If the proposed Liberty Utilites, Inc. (“Liberty”) acquisition of the Company is
7 approved and closes, then AEP no longer will own the Company, but will continue
8 to own Wheeling Power Company. This may very well be the reason why Section
9 9.6 was drafted by AEPSC attorneys, other AEPSC employees and outside counsel
10 to benefit Wheeling Power Company in the form of a lower Buyout Price and the
11 inclusion of other provisions biased toward Wheeling Power Company.¹¹

12 Holding to the statutory “*greater of*” standard for determining the Buyout
13 Price is especially important in this case because AEP has no incentive to protect
14 the long-term interests of its Kentucky ratepayers. If Liberty succeeds in its
15 planned acquisition of the Company, it will end AEP’s retail operations in
16 Kentucky. Meanwhile, AEP intends to continue its retail operations in West
17 Virginia for the foreseeable future. AEP therefore may be incentivized to protect
18 the long-term interests of its West Virginia ratepayers at the expense of its soon-to-
19 be former Kentucky ratepayers.

20

21 **Q. Is net book value referenced and/or defined in the proposed Ownership**

¹¹ Response to AG-KIUC 2-5. I have attached a copy of this response as my Exhibit__(LK-6).

1 **Agreement?**

2 A. No.

3

4 **Q. Why is the use of net book value important to the Company's customers?**

5 A. It is important because the Company will reclassify and record the excess of net
6 book value over the FMV determined through the negotiation or appraisal process
7 as a regulatory asset. If the FMV is subject to a floor valuation of \$0, then the
8 regulatory asset will be equal to the net book value. If, instead, the FMV is subject
9 to a floor valuation equal to the net book value, then the regulatory asset will be \$0.
10 The amount of any regulatory asset will directly affect the Company's rates after
11 the sale of the Mitchell Plant interest.

12

13 **Q. The Company argues that "if net book value is used, the plant should be**
14 **deemed to be depreciated to zero as of the end of its useful life to Kentucky**
15 **customers, which is through 2028."¹² Please respond.**

16 A. It is not clear if this is a thoughtful or serious proposal from the Company or simply
17 argument. If the Company is willing to stand on this proposal and willing to forego
18 any recovery of a potential regulatory asset for the excess of net book value over
19 the FMV determined through the negotiation or appraisal process and do so without
20 seeking a change in present depreciation rates through December 31, 2028, then the
21 Company should formally make this offer to the Commission for its consideration

¹² Response to AG-KIUC 2-1. See Exhibit__(LK-4).

1 and allow the parties to respond.

2

3 **Q. If the Commission requires that the Ownership Agreement be modified to**
4 **reflect the statutory floor of net book value for the Buyout Price, then how**
5 **should net book value be determined?**

6 A. If the Decommissioning Cost component of the Buyout Price is not removed, as I
7 subsequently recommend, then the net book value should be the gross plant less
8 accumulated depreciation plus the accumulated decommissioning costs (cost of
9 removal) included in the accumulated depreciation. The Company recovers and
10 records amounts collected for future decommissioning costs as a component of
11 depreciation expense and accumulated depreciation pursuant to the FERC Uniform
12 System of Accounts, although it reports the accumulated decommissioning costs as
13 a regulatory liability for GAAP accounting and reporting purposes.¹³

14

15 **Q. Why is that important?**

16 A. It is important because the Company's customers already have paid for future
17 decommissioning costs and the Commission should ensure that this regulatory
18 liability is used to offset any separate provision in the proposed Ownership
19 Agreement to prepay Wheeling Power Company for future estimated
20 decommissioning costs.

21 There is a separate provision in Section 9.6(a) of the proposed Ownership

¹³ Response to AG-KIUC 2-15. I have attached a copy of this response as my Exhibit____(LK-7).

1 Agreement to subtract “Decommissioning Costs” from the FMV of the Company’s
2 interest, meaning that it is an amount that the Company must pay to Wheeling
3 Power Company. There is no offset to the Decommissioning Costs for the
4 decommissioning costs already recovered from the Company’s customers in
5 depreciation expense. This amount is simply assumed away by substituting the
6 FMV for net book value in the Buyout Price formula.

7 If the Buyout Price was simply the net book value, this would be not be a
8 problem. However, the accumulated decommissioning costs attributable to the
9 Company’s interest are not only included in the accumulated depreciation
10 subtracted from gross plant to determine net book value, but then the entirety of the
11 estimated future decommissioning costs pursuant to Section 9.6(c) of the proposed
12 Mitchell Plant Ownership Agreement also are subtracted, which is the equivalent
13 of a payment by the Company to Wheeling Power Company.

14

15 **Q. What is the solution to this double counting of the future estimated**
16 **decommissioning costs if the Commission simply substitutes net book value for**
17 **the FMV in the Buyout Price formula?**

18 A. The solution is to remove the accumulated decommissioning from the net book
19 value, which would increase it, and then use the accumulated decommissioning as
20 a reduction to the Decommissioning Costs that are allowed, if any.

21

22 **Q. What is the net book value at December 31, 2021 and projected at December**
23 **31, 2028?**

1 A. The net book value at December 31, 2021 is \$554 million before adjustment to
2 remove the accumulated decommissioning and \$562 million after adjustment to
3 remove the accumulated decommissioning.¹⁴ The net book value at December 31,
4 2028 is forecast to be \$342 million before adjustment to remove the accumulated
5 decommissioning and \$357 million after adjustment to remove the accumulated
6 decommissioning, assuming no capital expenditures after 2021 through 2028.¹⁵

7

8 **Q. How does the AEP's potential sale of the Company to Liberty affect your**
9 **analysis?**

10 A. The KRS 278.2207 requirement that sales be at the *greater* of the utility's fully
11 distributed cost (net book) or market specifically applies to affiliate transactions. If
12 the Commission modifies the proposed Ownership Agreement to enforce that
13 standard while Kentucky Power and Wheeling still are affiliates, then that may
14 control even after any sale of the Company to Liberty or another acquiror.
15 However, it is possible that the sale of the Company could render this statutory
16 protection unenforceable. To address that possibility, the Commission should
17 require that the FMV component of the Buyout Price be set at a floor of net book
18 value. This will protect the Company's position in the negotiation process and will
19 achieve an equivalent result regardless of whether the Company and Wheeling

¹⁴The net book value amounts before adjustment for accumulated decommissioning were provided in response to AG-KIUC 2-8 Attachment 1. The accumulated decommissioning for 2021 was provided in response to AG-KIUC 1-42 and then extrapolated to December 31, 2028. I have attached a copy of these responses as my Exhibit__(LK-8).

¹⁵*Id.*

1 Power Company remain affiliates.

2

3 **III. THE MITCHELL PLANT OWNERSHIP AGREEMENT UNREASONABLY**
4 **REQUIRES THE COMPANY TO SELL ITS MITCHELL INTEREST**
5 **EVEN IF THERE IS A TAX COST AND/OR ABANDONMENT LOSS TAX**
6 **BENEFIT THAT EXCEEDS THE FAIR MARKET VALUE**
7

8 **Q. Even in the absence of the statutory floor of net book value, should there be**
9 **an economic floor for the FMV component of the Buyout Price?**

10 A. Yes. The economic floor should be the sum of the tax costs incurred by the
11 Company that result from the sale, depending on the transaction structure, and the
12 lost tax benefits that would accrue to the Company if the Mitchell Plant simply
13 were retired at December 31, 2021. The economic floor should not be set to \$0 as
14 set forth in the definition of FMV in Section 14 of the Ownership Agreement.

15

16 **Q. Has the Company adequately described the structure of the Buyout**
17 **Transaction?**

18 A. No. The Company has repeatedly objected to providing a description of the
19 structure of the Buyout Transaction in response to AG-KIUC discovery.¹⁶ The
20 Company and the proposed Ownership Agreement describe generally and
21 generically a “sale” of the Mitchell Plant interest to Wheeling Power Company.
22 However, a “sale” can take many different structures, such as a sale and purchase
23 of assets and liabilities; the contribution and transfer of assets and liabilities into a

¹⁶ Responses to AG-KIUC 1-15, 2-10, 2-11, 2-12, and 2-14. I have attached a copy of these responses as my Exhibit__(LK-9).

1 separate entity, followed by the sale of the entity,¹⁷ and other potential structures,
2 each one with potentially different accounting, tax, and ratemaking outcomes.

3 If the transaction structure is not known, the Commission cannot find, as a
4 practical matter, that the proposed Ownership Agreement is in the public interest.
5 The transaction structure will determine whether there is, and if so, the amount of,
6 a book gain or loss on the sale; whether there is, and if so, the amount of, a tax gain
7 or loss on the sale. These factors, in turn, will determine the regulatory asset and
8 the related ADIT that will or may be included in rate base and amortization expense,
9 as well as the income tax effects of those recoveries.

10 The Company also has not drafted or provided a copy of the Mitchell
11 Interest Purchase Agreement, cited throughout and defined in Section 14
12 Definitions of the proposed Ownership Agreement, that presumably will set forth
13 the transaction structure whenever AEP or Liberty determine the timing is
14 appropriate, but not during the pendency of this proceeding. Yet, the Company
15 seeks approval from the Commission for the Ownership Agreement that, in turn,
16 relies on this nonexistent agreement, including a \$15 million indemnification
17 provision in that agreement found only in the Section 14 definition of the “Mitchell
18 Interest Purchase Agreement” in the proposed Ownership Agreement.

19

¹⁷ This is the form that AEP utilized for the sale/transfer of the Mitchell Plant assets and liabilities from Ohio Power Company to the Company and Wheeling Power Company. That structure avoided any gain or loss on the sale and allowed the transfer of the ADIT tax benefits to the Company and Wheeling Power Company. Refer to the responses to AG-KIUC 1-31 and 2-13. I have attached a copy of the narrative portion of these responses as my Exhibit____(LK-10).

1 **Q. What are the tax consequences of the proposed sale of the Company's interest**
2 **in the Mitchell Plant to Wheeling Power Company?**

3 A. At this time, the tax consequences are not known because the structure of the sale
4 transaction is unknown. The Company objects to and refuses to identify and
5 describe the structure of the proposed sale transaction.¹⁸ The Company also objects
6 to and refuses to identify and describe the tax consequences of the proposed sale
7 transaction.¹⁹ Yet, the tax consequences depend on the structure of the sale
8 transaction.

9 The transaction could be structured as a sale of the Mitchell Plant assets and
10 liabilities. Alternatively, it could be structured as the sale of a newly created wholly
11 owned intermediate entity to which the Company contributed or transferred its
12 Plant Mitchell interest, similar to the Ohio Power Company Mitchell Plant
13 transactions that used such intermediate entities.²⁰

14 In the former structure, there would be a book gain or loss and a tax gain or
15 loss on the sale of the assets. In the unlikely event there is a book gain, then there
16 also would be a tax gain (the net book value is greater than the tax basis).²¹
17 Presumably, the Company would defer the book gain as a regulatory liability, the
18 ADIT on the net book value would reverse, and the Company would record a new
19 asset ADIT based on the regulatory liability. In the more likely event there is a

¹⁸ Responses to AG-KIUC 2-10 and 2-11. See Exhibit__(LK-9).

¹⁹ *Id.* .

²⁰ Responses to AG-KIUC 1-31 and 2-13. See Exhibit__(LK-10).

²¹ Response to AG-KIUC 2-8 for the actual net book value and tax basis at December 31, 2021 and estimated at December 31, 2028. See Exhibit__(LK-8).

1 book loss and there would be a tax gain or tax loss depending on the sale price
2 compared to the tax basis. Presumably, the Company would defer the book loss as
3 a regulatory asset and there would be a liability ADIT.

4 In the latter structure, the Mitchell Plant net book value, as reduced to the
5 FMV set forth in the Buyout Price provision of the proposed Ownership
6 Agreement; tax basis; and the related accumulated deferred income taxes (“ADIT”)
7 effectively will transfer to Wheeling Power Company. Presumably, the Company
8 will retain the Mitchell Plant net book value in excess of the FMV set forth in the
9 Buyout Price provision of the proposed Ownership Agreement and defer this
10 amount as a regulatory asset on its accounting books outside of the newly created
11 entity. However, there will be no tax basis for this regulatory asset, if, in fact, this
12 transaction structure is utilized and the tax basis effectively is transferred in its
13 entirety to Wheeling Power Company. If that is the case, then the Company may
14 seek to recover a grossed-up (for income taxes) amount for the regulatory asset
15 through its Kentucky retail revenue requirement, which would further compound
16 the harm to the Company’s customers, while Wheeling Power Company’s
17 customers would benefit from such a structure due to the retention of the ADIT as
18 an offset to the West Virginia rate base.

19

20 **Q. If the Commission adopts some modified version of the proposed Ownership**
21 **Agreement, then how should it address these potential tax costs in the FMV**
22 **component of the Buyout Price?**

23 A. The FMV economic floor should be set to require Wheeling Power Company to

1 reimburse the Company for these potential tax costs.

2

3 **Q. What are the tax benefits if the Company simply were to retire its Mitchell**
4 **Plant interest in 2028 instead of selling it to Wheeling Power Company?**

5 A. There are two tax benefits available to the Company if the Mitchell Plant is retired
6 in 2028 that it will lose if it sells its interest to Wheeling Power Company pursuant
7 to the proposed Ownership Agreement. The first tax benefit is the ability to deduct
8 the remaining tax basis as an “*abandonment loss*” for income tax purposes when
9 the Mitchell Plant is retired in 2028, effectively accelerating the tax benefits
10 reflected in the liability ADIT that is subtracted from rate base. This “*abandonment*
11 *loss*” results in a monetization (through reductions in current income tax expense
12 and income taxes payable and increases in deferred income tax expense and liability
13 ADIT) of the remaining tax basis of the Mitchell Plant, increasing the net present
14 value of the savings from retiring the Mitchell Plant in 2028.

15 The estimated savings from taking this “*abandonment loss*” by retiring the
16 Mitchell Plant in 2028 would be \$28.8 million on a net present value basis (in 2028
17 dollars). This estimate assumes straight line tax depreciation and no plant additions
18 or retirements for the eight years from January 1, 2021 through December 31, 2028.

19 The second tax benefit is the loss of the tax savings from the deduction of
20 the decommissioning costs when Wheeling Power Company actually pays those
21 costs. Those future tax benefits will be transferred to Wheeling Power Company
22 under the proposed Ownership Agreement.

1

2 **Q. If the Commission adopts some modified version of the proposed Ownership**
3 **Agreement, then how should it address the loss of these tax benefits in the FMV**
4 **component of the Buyout Price?**

5 A. The economic floor for the FMV in the Buyout Price should be set to require
6 Wheeling Power Company to reimburse the Company for the loss of these tax
7 benefits in addition to the reimbursement for the tax costs from the sale that I
8 previously addressed.

9

10 **IV. IF THE MITCHELL PLANT OWNERSHIP AGREEMENT IS**
11 **ADOPTED, THE DECOMMISSIONING COSTS COMPONENT**
12 **PROVISIONS MUST BE MODIFIED**
13

14 **Q. Describe the Decommissioning Cost component of the Buyout Price in the**
15 **proposed Ownership Agreement.**

16 A. The Buyout Price formula set forth in Section 9.6(a) of the proposed Ownership
17 Agreement subtracts the Decommissioning Cost from the FMV. The subtraction
18 in the Buyout Price formula means that the Company will have to finance and then
19 prepay the Decommissioning Cost to Wheeling Power Company on the Buyout
20 Transaction closing date.

21 The Decommissioning Cost is equal to 50% of the estimated future
22 decommissioning cost as set forth in Section 14 based on an average of three
23 engineering estimates as described in Section 9.6(c) of the proposed Mitchell Plant
24 Ownership Agreement. The Decommissioning Cost is based on the assumption

1 that the Mitchell Plant will be retired and decommissioned on December 31, 2028
2 or such earlier anticipated date of the Buyout Transaction closing.

3 Decommissioning is defined in Section 14 of the proposed Ownership
4 Agreement as “the retirement, dismantlement and permanent removal of the Units
5 and other property, plant, and equipment comprising the Mitchell Plant, including
6 any common facilities associated with each Unit that are to be permanently
7 removed from service, the restoration of the Mitchell Plant site and the removal or
8 remediation of any hazardous materials or other contaminated equipment,
9 materials, coal ash or wastes associated therewith, in a manner that meets the
10 requirements of Applicable Law.” In other words, it includes more than the
11 dismantling of the facilities and site restoration; it also includes all ash pond and
12 other environmental remediation.

13

14 **Q. When will the decommissioning costs actually be paid?**

15 A. The decommissioning costs to dismantle the facilities and restore the site will not
16 actually be paid until after the Mitchell Plant is retired, which will not be until 2040,
17 if in fact Wheeling Power Company purchases the Company’s Mitchell Plant
18 interest and continues to operate it until the facility is retired in that year.
19 Decommissioning costs are not actually paid until decommissioning services
20 commence, internal services are provided by the owner, and external services are
21 provided by its subcontractors, most likely three to five or more years after the
22 retirement date.

23

1 **Q. How will Wheeling Power Company use the cash payment from the Company**
2 **until it actually pays for the decommissioning costs?**

3 A. Wheeling Power Company will use the cash to displace other financing
4 requirements. In other words, the Company will be required to finance the
5 prepayment at its grossed-up weighted average cost of capital, while Wheeling
6 Power Company will use the cash to reduce its financing, resulting in a savings in
7 the financing costs on these funds at its grossed-up weighted average cost of capital
8 from 2029 through 2040 and thereafter until the decommissioning is completed, a
9 period of 15 to 18 or more years.

10

11 **Q. In your experience, does the escalation from present value dollars to future**
12 **from inflation equal the utility's grossed-up weighted cost of capital?**

13 A. No. In my experience, typical estimates of the future escalation of
14 decommissioning costs allowed by the Commission have been approximately 2.0%
15 to 2.5%. The decommissioning component of the Company's Mitchell Plant
16 depreciation rates reflects a 2.5% annual escalation rate. These rates of escalation
17 are far less than the costs that the Company will incur to prepay the
18 decommissioning costs. To the extent these costs are recovered from the
19 Company's customers, it will result in excessive and unreasonable rates. In
20 addition, it will result in the Company's customers subsidizing Wheeling Power
21 Company's customers.

22

23 **Q. Does the definition of Decommissioning Costs explicitly require a reduction in**

1 **the estimated future decommissioning cost for salvage income?**

2 A. No. Decommissioning studies typically reduce the estimated future
3 decommissioning cost for salvage income. However, the definition of
4 Decommissioning Costs set forth in Section 14 of the proposed Ownership
5 Agreement fails to mention salvage income.

6

7 **Q. In your experience, do decommissioning cost estimates prepared by**
8 **engineering firms typically include contingency amounts in addition to the cost**
9 **estimates?**

10 A. Yes. Engineering firms typically add in contingencies of 15% to 30% or more to
11 some or all of the decommissioning cost components in their estimates. The
12 decommissioning component of the Company's Mitchell Plant depreciation rates
13 includes a 30% contingency.

14

15 **Q. Should the Decommissioning Costs include contingency amounts?**

16 A. No. If the Decommissioning Costs component remains in the formula for the
17 Buyout Price, then it should not include contingency amounts. It should be the
18 responsibility of Wheeling Power Company to manage the actual decommissioning
19 cost and bring it in at or below the estimated cost.

20

21 **Q. Is there another harm and subsidy if the Company prepays Decommissioning**
22 **Costs?**

23 A. Yes. Decommissioning costs cannot be deducted for income tax purposes until

1 they actually are paid. That means the Company never will be able to deduct its
2 share of the decommissioning costs. Instead, Wheeling Power Company will be
3 able to deduct 100% of the decommissioning costs when it actually pays them.
4

5 **Q. Is there yet another harm to the Company's customers from the proposed 50%**
6 **allocation of the Decommissioning Cost?**

7 A. Yes. This allocation is excessive and unreasonable because it fails to reflect the
8 fact that Wheeling Power Company will own and operate 100% of the Mitchell
9 Plant for another thirteen years after the Buyout Transaction. Yet, the proposed
10 allocation incorrectly assumes that the Company will continue to own 50% of the
11 Mitchell Plant during those thirteen years. This improper allocation results in yet
12 another harm to the Company's customers and another subsidy to Wheeling Power
13 Company's customers.
14

15 **Q. Are all of these harms to the Company's customers in addition to the harm**
16 **from the Company's failure to credit the Decommissioning Costs with the**
17 **decommissioning costs already recovered by the Company from its**
18 **customers?**

19 A. Yes. The Decommissioning Costs provision in the Buyout Price harms the
20 Company's customers through failure to credit the Decommissioning Costs with
21 the decommissioning costs already recovered; further overstating the
22 Decommissioning Costs by failing to escalate the estimated costs to the future value
23 and then discounting the future value by the Company's grossed-up weighted cost

1 of capital; failing to remove the escalation and contingency amounts; even further
2 overstating the cost to the Company's customers by requiring the Company to
3 finance and prepay the estimated future costs; and through transferring and then
4 foregoing the tax benefits from deducting the Company's allocation of the costs
5 when actually paid.

6

7 **Q. If the Commission is inclined to adopt the proposed or a modified version of**
8 **the Ownership Agreement, what is your recommendation regarding the**
9 **Decommissioning Costs component of the Buyout Price?**

10 A. I recommend that the Commission reject the New Mitchell Agreements. However,
11 if the Commission is inclined to adopt a modified version of the proposed
12 Ownership Agreement, then I recommend that it remove the Decommissioning
13 Costs component of the Buyout Price and direct the Company to retain the
14 accumulated decommissioning costs reflected in accumulated depreciation at the
15 Buyout Transaction closing date as a regulatory liability.

16 I recommend that the Company's decommissioning cost responsibility be
17 addressed through a separate Decommissioning Cost Agreement between the
18 Company and Wheeling Power Company under which the Company pays its
19 allocated decommissioning costs at the same time that Wheeling Power Company
20 pays its allocated decommissioning costs. In this manner, the Company's
21 customers will retain the benefits of the amounts already paid for the
22 decommissioning and recorded as a regulatory liability based on the preceding
23 recommendation and also will retain the available tax benefits when the amounts

1 are actually paid.

2 If, however, the Commission adopts a modified version of the proposed
3 Ownership Agreement and retains the Decommissioning Costs component of the
4 Buyout Price, then I recommend that the Decommissioning Costs be reduced by:
5 1) the decommissioning costs included in accumulated depreciation at the Buyout
6 Transaction closing date; the salvage income; and the contingency costs; 2) correct
7 and remove the allocation to the Company for the thirteen year period after its
8 ownership interest is sold to Wheeling Power Company; 3) escalate the estimated
9 decommissioning costs to the future value of the post-retirement decommissioning
10 spend curve and then discount those costs to a net present value at December 31,
11 2028 using the Company's grossed-up cost of capital; and 4) reflect the net present
12 value of the return on the lost tax benefits.

13

14 **V. IF THE MITCHELL PLANT OWNERSHIP AGREEMENT IS**
15 **ADOPTED, THE COAL INVENTORY ADJUSTMENT COMPONENT**
16 **MUST BE MODIFIED**
17

18 **Q. Describe the Coal Inventory Adjustment component of the Buyout Price in the**
19 **proposed Ownership Agreement.**

20 A. The Buyout Price formula set forth in Section 9.6(a) includes an addition for the
21 "Coal Inventory Adjustment." The Coal Inventory Adjustment is defined in
22 Section 14 as "the weighted-average cost of KPCo's investment in the common
23 coal pile for the Mitchell Plant."

24

1 **Q. Does the Coal Inventory Adjustment or any other component of the Buyout**
2 **Price include adjustments to increase the Buyout Price for the Company's**
3 **investment in other assets, such as materials and supplies inventory, scrubber**
4 **spare parts, reagent, and other consumables, among others?**

5 A. No.

6

7 **Q. Should the Company be compensated for its investments in these other assets?**

8 A. Yes. The Company should be compensated in the Buyout Price for all assets that
9 will be sold and transferred to Wheeling Power Company.

10

11 **Q. If the Commission is inclined to adopt the proposed or a modified version of**
12 **the Ownership Agreement, what is your recommendation regarding the Coal**
13 **Inventory Adjustment component of the Buyout Price?**

14 A. I recommend that the Commission reject the New Mitchell Agreements. However,
15 if the Commission is inclined to adopt a modified version of the proposed
16 Ownership Agreement, then I recommend that it modify the Coal Inventory
17 Adjustment component of the Buyout Price, including the definition of the
18 component to include all other assets that will be sold or transferred to Wheeling
19 Power Company, including, but not limited to, materials and supplies inventories
20 and other consumables, such as scrubber reagents.

21

22 **VI. IF THE MITCHELL PLANT OWNERSHIP AGREEMENT IS**
23 **ADOPTED, THE REFERENCES TO AND THE DEFINITION OF THE**
24 **MITCHELL INTEREST PURCHASE AGREEMENT MUST BE**

REMOVED OR MODIFIED

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Q. Do the proposed New Mitchell Agreements both reference a “Mitchell Interest Purchase Agreement”?

A. Yes. Section 14 of the proposed Ownership Agreement specifically defines the Mitchell Interest Purchase Agreement as: “an asset purchase agreement between KPCo and WPCo to implement the Buyout Transaction at the Buyout Price, consistent with Section 9.6 and on a non-recourse basis to KPCo, subject to an indemnity expiring on December 31, 2050 by KPCo for the benefit of WPCo, with a cap of \$15 million, for unknown contingent liabilities with respect to items arising from KPCo’s 50% Ownership Interest prior to the date of the closing of the Buyout Transaction and not estimated or otherwise factored in the calculation of Fair Market Value or the Decommissioning Costs Amount.”

Q. Has the Company provided a copy of the Mitchell Interest Purchase Agreement?

A. No. The Company did not file a copy of the Mitchell Interest Purchase Agreement with its Application and testimony in this proceeding nor did it provide a copy in response to AG-KIUC discovery.²² In fact, the Company claims that it has not drafted the agreement and, therefore, cannot provide a copy of it.²³

²² Response to AG-KIUC 1-12. See Exhibit____(LK-3).
²³ *Id.*

1 **Q. Is the Mitchell Interest Purchase Agreement a relevant document in this**
2 **proceeding and an essential agreement to implement the sale of the Company’s**
3 **Mitchell Plant interest?**

4 A. Yes. It is almost inconceivable that the Company did not and will not provide a
5 copy of this agreement, especially given that the purpose of the agreement set forth
6 in Section 14 (Definitions) of the proposed Ownership Agreement is “to implement
7 the Buyout Transaction at the Buyout Price, consistent with Section 9.6 and on a
8 non-recourse basis to KPCo.”

9 Neither the Commission nor any other parties to this proceeding can review
10 the structure of the proposed sale or the very agreement that will be used to
11 implement the sale in this proceeding even though it is an essential document
12 referenced in both of the proposed New Mitchell Agreements. In fact, the Company
13 may argue in any subsequent proceeding that the Commission effectively approved
14 the Mitchell Interest Purchase Agreement if it approves the proposed or some
15 modified version of the New Mitchell Agreements in this proceeding.

16

17 **Q. Is there another concern regarding the definition of the Mitchell Interest**
18 **Purchase Agreement provided in Section 14 of the proposed Ownership**
19 **Agreement?**

20 A. Yes. The definition of the Mitchell Interest Purchase Agreement imposes an
21 indemnification requirement on the Company for the benefit of Wheeling Power
22 Company for “unknown contingent events” and costs that were not “factored in the
23 calculaton of Fair Market Value or the Decommissioning Costs Amount” of up to

1 \$15 million and extending through December 31, 2050 as follows:

2 “Mitchell Interest Purchase Agreement” shall mean an asset purchase
3 agreement between KPCo and WPCo to implement the Buyout Transaction
4 at the Buyout Price, consistent with Section 9.6 and on a non-recourse basis
5 to KPCo, subject to an indemnity expiring on December 31, 2050 by KPCo
6 for the benefit of WPCo, with a cap of \$15 million, for unknown contingent
7 liabilities with respect to items arising from KPCo’s 50% Ownership
8 Interest prior to the date of the closing of the Buyout Transaction and not
9 estimated or otherwise factored in the calculation of Fair Market Value or
10 the Decommissioning Costs Amount.

11 This provision of the Ownership Agreement is not acceptable or reasonable.

12
13 It cites to a provision in an agreement that does not yet exist and imposes an
14 indemnity obligation on the Company and potentially imposes a cost of \$15 million
15 on the Company’s customers, all in the “definition” of this nonexistent agreement
16 at the end of the Ownership Agreement.

17

18 **Q. Is the Company’s failure to provide this Mitchell Interest Purchase Agreement**
19 **an insurmountable obstacle to a thorough review of the proposed New**
20 **Mitchell Agreements in this proceeding?**

21 A. Yes. The Company’s filing is incomplete. The impact of the proposed New
22 Mitchell Agreements cannot be fully quantified, but clearly will impose significant
23 harm on the Company’s customers if adopted.

24

25 **VII. IF THE MITCHELL PLANT OPERATIONS AND MAINTENANCE**
26 **AGREEMENT IS ADOPTED, THE REFERENCES TO THE MITCHELL**
27 **PLANT OWNERSHIP AGREEMENT MUST BE REMOVED**
28

1 **Q. Describe the references in the proposed Operations Agreement to the proposed**
2 **Ownership Agreement.**

3 A. There are 45 references in the proposed Operations Agreement to the proposed
4 Ownership Agreement. The authors of both agreements carefully integrated the
5 references in the proposed Operations Agreement to the Ownership Agreement so
6 that they could not simply be excised if the Ownership Agreement is rejected.

7

8 **Q. If the Commission is inclined to adopt the proposed or a modified version of**
9 **the Operation Agreement, but reject the proposed Ownership Agreement,**
10 **then what is required?**

11 A. It will require a substantive rewriting of the proposed Operation Agreement. In
12 turn, this will require that the parties, including the AG and KIUC, have an
13 opportunity to review and address the revised Operation Agreement. As I
14 previously discussed, the better approach would be for the Companies to extend the
15 existing Operating Agreement either informally or formally.

16

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

18 A. Yes.

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

In the Matter of:

**THE ELECTRONIC APPLICATION OF)
KENTUCKY POWER COMPANY FOR)
APPROVAL OF AFFILIATE AGREEMENTS) CASE NO. 2021-00421
RELATED TO THE MITCHELL)
GENERATING STATION)**

**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**

JANUARY 2022

EXHIBIT ____ (LK-1)

RESUME OF LANE KOLLEN, VICE PRESIDENT

EDUCATION

University of Toledo, BBA
Accounting

University of Toledo, MBA

Luther Rice University, MA

PROFESSIONAL CERTIFICATIONS

Certified Public Accountant (CPA)

Certified Management Accountant (CMA)

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

EXPERIENCE

1986 to

Present:

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

1983 to

1986:

Energy Management Associates: Lead Consultant.

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

1976 to

1983:

The Toledo Edison Company: Planning Supervisor.

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

Rate phase-ins.

Construction project cancellations and write-offs.

Construction project delays.

Capacity swaps.

Financing alternatives.

Competitive pricing for off-system sales.

Sale/leasebacks.

RESUME OF LANE KOLLEN, VICE PRESIDENT

CLIENTS SERVED

Industrial Companies and Groups

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

Regulatory Commissions and Government Agencies

Cities in Texas-New Mexico Power Company's Service Territory
Cities in AEP Texas Central Company's Service Territory
Cities in AEP Texas North Company's Service Territory
City of Austin
Georgia Public Service Commission Staff
Florida Office of Public Counsel
Indiana Office of Utility Consumer Counsel
Kentucky Office of Attorney General
Louisiana Public Service Commission
Louisiana Public Service Commission Staff
Maine Office of Public Advocate
New York City
New York State Energy Office
South Carolina Office of Regulatory Staff
Texas Office of Public Utility Counsel
Utah Office of Consumer Services

RESUME OF LANE KOLLEN, VICE PRESIDENT

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 January 2022**

Date	Case	Jurisd. dict.	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

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			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.

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

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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.

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Date	Case	Jurisdic.	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.

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Date	Case	Jurisdct.	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.

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Date	Case	Jurisdic.	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.

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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.

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Date	Case	Jurisdic.	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.

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Date	Case	Jurisdic.	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.

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Date	Case	Jurisdct.	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.

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Date	Case	Jurisdic.	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.

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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.

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Date	Case	Jurisdic.	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.

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Date	Case	Jurisdic.	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,

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Date	Case	Jurisdic.	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.

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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.

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Date	Case	Jurisdct.	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.

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Date	Case	Jurisdic.	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.

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Date	Case	Jurisdic.	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.

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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.

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Date	Case	Jurisdic.	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.

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Date	Case	Jurisdic.	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.

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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.

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Date	Case	Jurisdic.	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.

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Date	Case	Jurisdic.	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	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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Date	Case	Jurisdic.	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.

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Date	Case	Jurisdic.	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.

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Date	Case	Jurisdic.	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.

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Date	Case	Jurisdic.	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				

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Date	Case	Jurisdic.	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	2018-0358	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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Date	Case	Jurisdct.	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, AML, 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 Surrebuttal				
03/21	51611	TX	Steering Committee of Cities Served by Oncor	Sharyland Utilities, L.L.C.	ADIT, capital structure, return on equity.

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Date	Case	Jurisdic.	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.
01/22	2021-00358	KY	Attorney General	Jackson Purchase Energy Corporation	Revenues, nonrecurring expenses, normalized expenses, interest expense, TIER.

EXHIBIT ____ (LK-2)

Kentucky Power Company
KPSC Case No. 2021-00421
AG/KIUC First Set of Data Requests
Dated December 15, 2021
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DATA REQUEST

AG-KIUC 1-14 Refer to the Direct Testimony of Brett Mattison at 11-12 wherein he states the following:

Section 9.6 of the new Mitchell Plant Ownership Agreement addresses the potential transfer of Kentucky Power's 50% interest in the Mitchell Plant to Wheeling Power should Wheeling Power elect to continue operating the Plant beyond 2028. Because this Commission did not approve ELG costs in the Kentucky CCR/ELG Case, and as a result did not intend for Kentucky Power to pay for the Mitchell Plant's operations past 2028, the option to acquire ownership of the Mitchell Plant will allow the Company to divest its interest in the Mitchell Plant at that time, consistent with this Commission's decision that Kentucky Power should not make the ELG investment necessary for the Mitchell Plant's continued operation after that date.

Confirm that the terms "potential" and "option" as used by Mr. Mattison in his testimony are not terms that are reflected in the proposed Mitchell Plant Ownership Agreement and that, in fact, the sale and purchase of the KPCo interest in the Mitchell Plant is mandatory unless an Early Retirement Event occurs.

If this is not correct, then provide a corrected statement and reconcile Mr. Mattison's use of the terms "potential" and "option" with the use of the multiple uses of the term "shall" in Section 9.6 of the Mitchell Plant Ownership Agreement.

RESPONSE

Mr. Mattison's testimony is correct that Wheeling Power must buy Kentucky Power's 50% undivided interest at December 31, 2028 if Wheeling has not elected to retire the Mitchell Plant at December 31, 2028. Kentucky Power and Wheeling Power could also mutually agree to an earlier retirement than December 31, 2028 under the terms of the agreement. If an Early Termination Event does not occur, the buyout transaction is mandatory in the agreement but is subject to applicable regulatory or other approvals. Thus, the words *potential* and *option* are used because the Public Service Commission of West Virginia elected to permit Wheeling Power to make the ELG investment in order to preserve what is in essence an option for Wheeling Power to run the Mitchell plant past 2028, but that is not a guarantee and is dependent on market conditions at that time that might indicate retirement is the appropriate path. So the language used by Mr. Mattison

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is meant to reiterate the point that a transfer may not be necessary if the economics of coal closer to 2028 do not support continuing operation.

Witness: Deryle B. Mattison

EXHIBIT ____ (LK-3)

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DATA REQUEST

AG-KIUC 1-12 Refer to the proposed Mitchell Plant Ownership Agreement filed as Exhibit DBM-3 and the multiple references to the Mitchell Interest Purchase Agreement in Section 9.6. a. Provide a copy of the referenced Mitchell Interest Purchase Agreement. b. Explain why the Company did not file a copy of the Mitchell Interest Purchase Agreement with its Application or direct testimony in this proceeding.

RESPONSE

a. A form of Mitchell Interest Purchase Agreement is not included as an exhibit to the Mitchell Plant Ownership Agreement because it does not yet exist; it will be prepared close to the time of transfer rather than today. Intervening events could require changes to the form to account for changes in plant conditions and operating environment. Instead, the Mitchell Plant Ownership Agreement sets out the key process end elements of the plant transfer. The Mitchell Plant Ownership Agreement requires Kentucky Power and Wheeling Power to enter into discussions concerning the disposition of the Mitchell Plant no later than June 30, 2026, after which they are required (assuming the plant is not retired earlier) to cooperate in good faith to negotiate and execute the Mitchell Interest Purchase Agreement no later than December 31, 2027. Thus, a period of up to 18 months is allotted to the parties to fully negotiate the terms of the sale, and then a full 12 months to obtain any applicable regulatory or other approvals to allow the sale to be consummated on or prior to December 31, 2028. The overall process provides ample assurance that the Mitchell Interest Purchase Agreement will be fully vetted and negotiated in the time period prior to the sale. In addition, a form of Mitchell Interest Purchase Agreement, even if proposed now, may not be used if (1) an Early Retirement Event occurs and the plant is retired at or before December 31, 2028, or (2) if Wheeling Power and Kentucky Power enter into a negotiated transfer price prior to June 30, 2027, subject to the approval of the Commission and the Public Service Commission of West Virginia.

b. See response to part (a).

Witness: Deryle B. Mattison

EXHIBIT ____ (LK-4)

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DATA REQUEST

AG-KIUC 2-01 Please confirm that the Mitchell units have never been transferred among AEP affiliates at any price other than Net Book Value.

RESPONSE

The Company is not aware of any similar transfer of ownership interests in the Mitchell Plant among AEP affiliates at any point during the operating life of the plant. The three prior transfers of the Mitchell Plant – from Ohio Power Company to AEP Generation Resources, Inc. (“AEPGR”), and from AEPGR in equal shares to the Company and Wheeling Power Company, respectively -- were the result of a corporate reorganization of Ohio Power Company due to the deregulation of generation in Ohio. Those transfers, which were made at adjusted net book value, realigned ownership of the plant among AEP affiliates to address Ohio’s mandatory generation divestiture mandate. The proposed Buyout transaction, if it occurs, is distinguishable because it is voluntary at Wheeling Power’s option, will be based on the future economics of the plant in comparison to the option of retiring the plant, and will likely occur when the companies are no longer affiliates.

Transfers at net book value between plant co-owners would typically happen between regulated utilities under circumstances where there is alignment on the remaining useful life of the plant based on the investments they have equally made. Although the Mitchell Plant may be operated beyond 2028 by Wheeling Power, the value of the plant to Kentucky Power terminates as of December 31, 2028 because Kentucky Power will not be investing in the ELG environmental control equipment necessary for the plant to operate after that date due to orders of the KPSC rejecting the CPCN for that investment. Thus, for purposes of the buyout transaction, if net book value is used, the plant should be deemed to be depreciated to zero as of the end of its useful life to Kentucky customers, which is through 2028 and not 2040.

Witness: Stephan T. Haynes

EXHIBIT ____ (LK-5)

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DATA REQUEST

AG-KIUC 1-36 Refer to page 123.63 of the KPCo FERC Form 1, which describes and quantifies sales by and to KPCo and other AEP affiliates. KPCo states that the sales and purchases were at net book value. Confirm that such sales and purchases were made at net book value, consistent with the provisions of the AEP/KPCo CAM.

RESPONSE

Confirmed.

Witness: Alex E. Vaughan

Name of Respondent Kentucky Power Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2020/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

UPA between AEGCo and KPCo

Pursuant to an assignment between I&M and KPCo and a UPA between AEGCo and KPCo, AEGCo sells KPCo 30% of the power (and the energy associated therewith) available to AEGCo from both units of the Rockport Plant. KPCo pays to AEGCo in consideration for the right to receive such power the same amounts which I&M would have paid AEGCo under the terms of the I&M Power Agreement for such entitlement. In November 2020, management announced that AEP will not renew the Rockport Plant, Unit 2 lease when it expires in December 2022. The KPCo UPA ends in December 2022.

I&M Barging, Urea Transloading and Other Services

I&M provides barging, urea transloading and other transportation services to affiliates. Urea is a chemical used to control NO_x emissions at certain generation plants in the AEP System. KPCo recorded expenses of \$3.2 million and \$4.8 million in 2020 and 2019, respectively, for urea transloading provided by I&M. These expenses were recorded as Operation Expenses.

Central Machine Shop

APCo operates a facility which repairs and rebuilds specialized components for the generation plants across the AEP System. APCo defers the cost of performing these services on the balance sheet and then transfers the cost to the affiliate for reimbursement. KPCo recorded its assigned portion of these billings as capital or maintenance expenses depending on the nature of the services received. These billings are recoverable from customers. KPCo's billed amounts were \$854 thousand and \$1.4 million for the years ended December 31, 2020 and 2019, respectively.

Sales and Purchases of Property

KPCo had affiliated sales and purchases of electric property individually amounting to \$100 thousand or more, sales and purchases of meters and transformers, and sales and purchases of transmission property. There were no gains or losses recorded on the transactions. The table below shows the sales and purchases, recorded in Utility Plant on the balance sheets at net book value:

	Years Ended December 31,	
	2020	2019
	(in thousands)	
Sales	\$ 825	\$ 1,304
Purchases	1,464	90

EXHIBIT ____ (LK-6)

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DATA REQUEST

AG-KIUC 2-05 Identify the persons, including their positions and employers, who drafted the proposed Mitchell Agreements. For each such person, describe their areas of responsibility and specific roles in drafting the Agreements, including specific sections. Finally, identify the persons, including their positions and employers, who approved the proposed Mitchell Agreements as drafts to present to the two state commissions and the FERC.

RESPONSE

The Company objects to this request to the extent it seeks information protected by the work product doctrine and/or attorney-client privilege. Subject to and without waiving these objections, the Company provides the following table demonstrating the persons who participated substantively in the drafting of the proposed Mitchell Agreements, their position, their employer, and their role or area of responsibility in drafting:

Name	Position	Employer	Role/Responsibility in Drafting
John Crespo	Deputy General Counsel	AEP Service Corp.	Regulatory
Michael Espinoza	Outside Counsel	Morgan Lewis	Legal
Stephan Haynes	SVP Strategy and Transformation	AEP Service Corp.	Corporate
Timothy Kerns	VP Generating Assets	AEP Service Corp.	Generation
John Klauberg	Outside Counsel	Morgan Lewis	Legal
Randy Ryan	Associate General Counsel	AEP Service Corp.	Legal
Matthew Satterwhite	VP – Regulatory Services	AEP Service Corp.	Regulatory
Raja Sundarajan	SVP – Regulatory and Customer Solutions	AEP Service Corp.	Regulatory
Charles Zebula	EVP Portfolio Optimization	AEP Service Corp.	Corporate

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The proposed Mitchell Agreements were approved by Brett Mattison, President, Kentucky Power; Chris Beam, President, Appalachian Power/Wheeling Power; and Timothy Kerns, VP Generating Assets, AEP Service Corp.

Witness: Stephan T. Haynes

EXHIBIT ____ (LK-7)

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DATA REQUEST

AG-KIUC 2-15 Refer to the Company's response to AG-KIUC 1-42.

- a. Confirm that the Company reports the accumulated cost of removal for decommissioning expense as a regulatory liability for GAAP financial reporting purposes. If confirmed, indicate whether the Company records the accumulated cost of removal for decommissioning expense in account 108 or account 253 or makes a "topside" entry to reclassify the amount from account 108 for GAAP financial reporting purposes.
- b. Describe how the Company calculates and tracks the accumulated cost of removal for decommissioning expense for the Mitchell Plant.

RESPONSE

- a. Confirmed. The Company records the accumulated cost of removal to a sub-account of 108 (account 1080011). Account 1080011 is mapped on the balance sheet to accumulated depreciation for regulatory reporting purposes and to regulatory liability for GAAP reporting purposes.
- b. Using the depreciation rates and the net salvage parameters that the Commission approved, along with the depreciation rate, in Case No. 2017-00179, the Company calculates a cost of removal depreciation rate that is used to record a cost of removal accrual for the Mitchell Plant.

Witness: Jason A. Cash

EXHIBIT ____ (LK-8)

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DATA REQUEST

AG-KIUC 2-08 Refer to the Company's response to AG-KIUC 1-47, which provided the net book value at November 30, 2021 and the estimated net book value at December 31, 2028.

- a. Provide the net book value at December 31, 2021 and any change in the estimated net book value at December 31, 2028.
- b. Provide the tax basis of the Mitchell Plant at December 31, 2021 and the estimated tax basis at December 31, 2028. Provide all calculations in live Excel format with all formulas intact.

RESPONSE

- a. Please see KPCO_R_AG-KIUC_2_08_Attachment1 for the requested information.
- b. Please see KPCO_R_AG-KIUC_2_08_Attachment2 for Estimated 2021 net tax value of the Mitchell Plant at December 31, 2021 and KPCO_R_AG-KIUC_2_08_Attachment3 for Estimated 2028 net tax value of the Mitchell Plant at December 31, 2028.

Witness: Allyson L. Keaton

Witness: Jason A. Cash

Company	Major Location	Depr Group	Asset Location	Utility Account	Month	Book Cost	Allocated Reserve	Net Book Value	Depr Rate	Monthly Depr	Periods	Total Depr Expense
Kentucky Power - Gen	Mitchell Generating Plant	KEPCo 101/6 310 Mitchell Non-Depr	Mitchell Generating Plant Units 1&2 : KPCo/WPCo : 8500	31000 - Land - Coal Fired	12/2021	\$3,098,594.25	\$0.00	\$3,098,594.25	0.00%	\$0.00	84	\$0.00
Kentucky Power - Gen	Mitchell Generating Plant	KEPCo 101/6 311 Mitchell Plant	Mitchell Generating Plant Units 1&2 : KPCo/WPCo : 8500	31100 - Structures, Improvemnt-Coal	12/2021	\$57,251,688.31	\$26,595,573.83	\$30,656,114.48	2.58%	\$123,091.13	84	\$10,339,654.92
Kentucky Power - Gen	Mitchell Generating Plant	KEPCo 101/6 312 Mitchell Plant SCR	Mitchell SCR Catalyst : KPCo/WPCo : 8500SCR	31200 - Boiler Plant Equip-Coal	12/2021	\$8,255,456.20	\$8,503,119.89	(\$247,663.69)	12.50%	\$85,994.34	84	\$7,223,524.56
Kentucky Power - Gen	Mitchell Generating Plant	KEPCo 101/6 312 Mitchell Plant	Mitchell Generating Plant Units 1&2 : KPCo/WPCo : 8500	31200 - Boiler Plant Equip-Coal	12/2021	\$883,781,725.23	\$398,128,868.27	\$485,652,856.96	2.96%	\$2,179,994.92	84	\$183,119,573.28
Kentucky Power - Gen	Mitchell Generating Plant	KEPCo 101/6 314 Mitchell Plant	Mitchell Generating Plant Units 1&2 : KPCo/WPCo : 8500	31400 - Turbogenerator Units-Coal	12/2021	\$55,566,899.20	\$38,229,802.19	\$17,337,097.01	1.67%	\$77,330.60	84	\$6,495,770.40
Kentucky Power - Gen	Mitchell Generating Plant	KEPCo 101/6 315 Mitchell Plant	Mitchell Generating Plant Units 1&2 : KPCo/WPCo : 8500	31500 - Accessory Elect Equip-Coal	12/2021	\$26,079,012.89	\$13,681,846.52	\$12,397,166.37	1.49%	\$32,381.44	84	\$2,720,040.96
Kentucky Power - Gen	Mitchell Generating Plant	KEPCo 101/6 316 Mitchell Plant	Mitchell Generating Plant Units 1&2 : KPCo/WPCo : 8500	31600 - Misc Pwr Plant Equip-Coal	12/2021	\$9,264,949.51	\$4,772,966.72	\$4,491,982.79	2.63%	\$20,305.68	84	\$1,705,677.12
Kentucky Power - Gen	Mitchell Generating Plant	KEPCo 101/6 317 ASH3 Mitchell Ldfl	ARO#3 Mitchell Landfill - WV : KPCo/WPCo : 8500ARO	31700 - ARO Steam Production Plant	12/2021	\$830,641.01	\$1,285,664.58	(\$455,023.57)	0.00%	(\$1,978.36)	84	(\$166,182.24)
Kentucky Power - Gen	Mitchell Generating Plant	KEPCo 101/6 317 ASH1 Conner Ash Pd	ARO#1 Connor Ash Pond, Mitchell Plant - WV : KPCo/WPCo : 8500	31700 - ARO Steam Production Plant	12/2021	(\$1,820,881.15)	\$681,340.87	(\$2,502,222.00)	0.00%	(\$10,974.65)	84	(\$921,870.60)
Kentucky Power - Gen	Mitchell Generating Plant	KEPCo 101/6 317 ASH1 Mitchell Ash	ARO#1 Mitchell Ash Pond - WV : KPCo/WPCo : 8500ARO	31700 - ARO Steam Production Plant	12/2021	(\$482,208.95)	\$54,402.40	(\$536,611.35)	0.00%	(\$2,343.28)	84	(\$196,835.52)
Kentucky Power - Gen	Mitchell Generating Plant	KEPCo 101/6 317 ASH2 Mitchell Ldfl	ARO#2 Mitchell Landfill - WV : KPCo/WPCo : 8500ARO	31700 - ARO Steam Production Plant	12/2021	\$3,596,017.97	\$649,742.23	\$2,946,275.74	0.00%	\$12,809.88	84	\$1,076,029.92
Kentucky Power - Gen	Mitchell Generating Plant	KEPCo 101/6 317 Mitchell Asbestos	Mitchell Generating Plant Units 1&2 : KPCo/WPCo : 8500	31700 - ARO Steam Production Plant	12/2021	\$2,191,057.04	\$1,222,142.70	\$968,914.34	0.00%	\$7,347.96	84	\$617,228.64
Mitchell NBV at 12/31/2021						\$1,047,612,951.53	\$493,805,470.20	\$553,807,481.33		\$2,523,959.66		\$212,012,611.44
Accumulated Depreciation 01/2022 to 12/2028												
Est Mitchell NBV at 12/31/2028						\$1,047,612,951.53	\$705,818,081.64	\$341,794,869.89				

- Notes:**
1) Estimated NBV assumes no additions or retirements made prior to December 2021
2) ARO depreciation expense calculated on an end of life method. Used December 2021 expense for the purpose of this calculation through 2028.

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AG-KIUC 1-42 Provide the amount of the Mitchell Plant decommissioning costs included in the KPCo accumulated depreciation at December 31, 2020 and at the end of each month thereafter through December 31, 2021. To the extent that these amounts are recorded as regulatory liabilities for GAAP purposes, provide the trial balance amounts at December 31, 2020 and at the end of each month thereafter through December 31, 2020.

RESPONSE

Please refer to KPCO_R_AG_KIUC_1_42_Attachment1.xlsx for the accrued cost of removal balance included in accumulated depreciation for the Mitchell Plant for the months December 2020 through November 2021 (the December 2021 balance will not be available until the books are closed for December 2021 business). Please note that the accrued amounts also account for interim cost of removal and is not exclusive to the plant's estimated decommissioning costs.

Witness: Jason A. Cash

Kentucky Power Company
Cost of Removal Balance by Month for the Mitchell Plant
For the Months December 2020 through November 2021

Company	Depr Group	GL Account	Month/Year	Cost of Removal
Kentucky Power - Gen	KEPCo 101/6 311 Mitchell Plant	1080001 Accum Prov for Deprec	Dec-20	\$332,922.79
Kentucky Power - Gen	KEPCo 101/6 312 Mitchell Plant	1080001 Accum Prov for Deprec	Dec-20	\$5,474,651.07
Kentucky Power - Gen	KEPCo 101/6 312 Mitchell Plant SCR	1080001 Accum Prov for Deprec	Dec-20	\$658,867.39
Kentucky Power - Gen	KEPCo 101/6 314 Mitchell Plant	1080001 Accum Prov for Deprec	Dec-20	\$344,696.42
Kentucky Power - Gen	KEPCo 101/6 315 Mitchell Plant	1080001 Accum Prov for Deprec	Dec-20	\$359,731.45
Kentucky Power - Gen	KEPCo 101/6 316 Mitchell Plant	1080001 Accum Prov for Deprec	Dec-20	\$200,690.72
			Dec-20 Total	\$7,371,559.84
Kentucky Power - Gen	KEPCo 101/6 311 Mitchell Plant	1080001 Accum Prov for Deprec	Jan-21	\$340,540.06
Kentucky Power - Gen	KEPCo 101/6 312 Mitchell Plant	1080001 Accum Prov for Deprec	Jan-21	\$5,588,718.71
Kentucky Power - Gen	KEPCo 101/6 312 Mitchell Plant SCR	1080001 Accum Prov for Deprec	Jan-21	\$665,609.35
Kentucky Power - Gen	KEPCo 101/6 314 Mitchell Plant	1080001 Accum Prov for Deprec	Jan-21	\$352,564.67
Kentucky Power - Gen	KEPCo 101/6 315 Mitchell Plant	1080001 Accum Prov for Deprec	Jan-21	\$362,984.68
Kentucky Power - Gen	KEPCo 101/6 316 Mitchell Plant	1080001 Accum Prov for Deprec	Jan-21	\$201,987.37
			Jan-21 Total	\$7,512,404.84
Kentucky Power - Gen	KEPCo 101/6 311 Mitchell Plant	1080001 Accum Prov for Deprec	Feb-21	\$348,170.51
Kentucky Power - Gen	KEPCo 101/6 312 Mitchell Plant	1080001 Accum Prov for Deprec	Feb-21	\$5,700,989.16
Kentucky Power - Gen	KEPCo 101/6 312 Mitchell Plant SCR	1080001 Accum Prov for Deprec	Feb-21	\$672,351.31
Kentucky Power - Gen	KEPCo 101/6 314 Mitchell Plant	1080001 Accum Prov for Deprec	Feb-21	\$360,432.92
Kentucky Power - Gen	KEPCo 101/6 315 Mitchell Plant	1080001 Accum Prov for Deprec	Feb-21	\$366,237.91
Kentucky Power - Gen	KEPCo 101/6 316 Mitchell Plant	1080001 Accum Prov for Deprec	Feb-21	\$203,291.92
			Feb-21 Total	\$7,651,473.73
Kentucky Power - Gen	KEPCo 101/6 311 Mitchell Plant	1080001 Accum Prov for Deprec	Mar-21	\$355,810.33
Kentucky Power - Gen	KEPCo 101/6 312 Mitchell Plant	1080001 Accum Prov for Deprec	Mar-21	\$5,818,687.32
Kentucky Power - Gen	KEPCo 101/6 312 Mitchell Plant SCR	1080001 Accum Prov for Deprec	Mar-21	\$679,093.27
Kentucky Power - Gen	KEPCo 101/6 314 Mitchell Plant	1080001 Accum Prov for Deprec	Mar-21	\$368,301.17
Kentucky Power - Gen	KEPCo 101/6 315 Mitchell Plant	1080001 Accum Prov for Deprec	Mar-21	\$369,492.63
Kentucky Power - Gen	KEPCo 101/6 316 Mitchell Plant	1080001 Accum Prov for Deprec	Mar-21	\$204,603.06
			Mar-21 Total	\$7,795,987.78
Kentucky Power - Gen	KEPCo 101/6 311 Mitchell Plant	1080001 Accum Prov for Deprec	Apr-21	\$363,443.89
Kentucky Power - Gen	KEPCo 101/6 312 Mitchell Plant	1080001 Accum Prov for Deprec	Apr-21	\$5,844,862.87
Kentucky Power - Gen	KEPCo 101/6 312 Mitchell Plant SCR	1080001 Accum Prov for Deprec	Apr-21	\$685,835.23
Kentucky Power - Gen	KEPCo 101/6 314 Mitchell Plant	1080001 Accum Prov for Deprec	Apr-21	\$376,173.15
Kentucky Power - Gen	KEPCo 101/6 315 Mitchell Plant	1080001 Accum Prov for Deprec	Apr-21	\$372,749.11
Kentucky Power - Gen	KEPCo 101/6 316 Mitchell Plant	1080001 Accum Prov for Deprec	Apr-21	\$205,868.76
			Apr-21 Total	\$7,848,933.01
Kentucky Power - Gen	KEPCo 101/6 311 Mitchell Plant	1080001 Accum Prov for Deprec	May-21	\$371,077.45
Kentucky Power - Gen	KEPCo 101/6 312 Mitchell Plant	1080001 Accum Prov for Deprec	May-21	\$5,943,833.54
Kentucky Power - Gen	KEPCo 101/6 312 Mitchell Plant SCR	1080001 Accum Prov for Deprec	May-21	\$692,577.19
Kentucky Power - Gen	KEPCo 101/6 314 Mitchell Plant	1080001 Accum Prov for Deprec	May-21	\$384,045.13
Kentucky Power - Gen	KEPCo 101/6 315 Mitchell Plant	1080001 Accum Prov for Deprec	May-21	\$375,824.39
Kentucky Power - Gen	KEPCo 101/6 316 Mitchell Plant	1080001 Accum Prov for Deprec	May-21	\$206,422.07
			May-21 Total	\$7,973,779.77
Kentucky Power - Gen	KEPCo 101/6 311 Mitchell Plant	1080001 Accum Prov for Deprec	Jun-21	\$378,711.01
Kentucky Power - Gen	KEPCo 101/6 312 Mitchell Plant	1080001 Accum Prov for Deprec	Jun-21	\$6,019,276.07
Kentucky Power - Gen	KEPCo 101/6 312 Mitchell Plant SCR	1080001 Accum Prov for Deprec	Jun-21	\$695,541.05
Kentucky Power - Gen	KEPCo 101/6 314 Mitchell Plant	1080001 Accum Prov for Deprec	Jun-21	\$391,954.64
Kentucky Power - Gen	KEPCo 101/6 315 Mitchell Plant	1080001 Accum Prov for Deprec	Jun-21	\$379,080.87
Kentucky Power - Gen	KEPCo 101/6 316 Mitchell Plant	1080001 Accum Prov for Deprec	Jun-21	\$207,733.42
			Jun-21 Total	\$8,072,297.06
Kentucky Power - Gen	KEPCo 101/6 311 Mitchell Plant	1080001 Accum Prov for Deprec	Jul-21	\$386,344.57
Kentucky Power - Gen	KEPCo 101/6 312 Mitchell Plant	1080001 Accum Prov for Deprec	Jul-21	\$6,137,017.88
Kentucky Power - Gen	KEPCo 101/6 312 Mitchell Plant SCR	1080001 Accum Prov for Deprec	Jul-21	\$695,541.05
Kentucky Power - Gen	KEPCo 101/6 314 Mitchell Plant	1080001 Accum Prov for Deprec	Jul-21	\$399,826.62

Kentucky Power - Gen	KEPCo 101/6 315 Mitchell Plant	1080001 Accum Prov for Deprec	Jul-21	\$382,337.58
Kentucky Power - Gen	KEPCo 101/6 316 Mitchell Plant	1080001 Accum Prov for Deprec	Jul-21	\$209,043.09
			Jul-21 Total	\$8,210,110.79
Kentucky Power - Gen	KEPCo 101/6 311 Mitchell Plant	1080001 Accum Prov for Deprec	Aug-21	\$393,978.13
Kentucky Power - Gen	KEPCo 101/6 312 Mitchell Plant	1080001 Accum Prov for Deprec	Aug-21	\$6,254,758.07
Kentucky Power - Gen	KEPCo 101/6 312 Mitchell Plant SCR	1080001 Accum Prov for Deprec	Aug-21	\$695,541.05
Kentucky Power - Gen	KEPCo 101/6 314 Mitchell Plant	1080001 Accum Prov for Deprec	Aug-21	\$407,698.60
Kentucky Power - Gen	KEPCo 101/6 315 Mitchell Plant	1080001 Accum Prov for Deprec	Aug-21	\$385,594.29
Kentucky Power - Gen	KEPCo 101/6 316 Mitchell Plant	1080001 Accum Prov for Deprec	Aug-21	\$210,352.77
			Aug-21 Total	\$8,347,922.91
Kentucky Power - Gen	KEPCo 101/6 311 Mitchell Plant	1080001 Accum Prov for Deprec	Sep-21	\$401,611.69
Kentucky Power - Gen	KEPCo 101/6 312 Mitchell Plant	1080001 Accum Prov for Deprec	Sep-21	\$6,010,068.30
Kentucky Power - Gen	KEPCo 101/6 312 Mitchell Plant SCR	1080001 Accum Prov for Deprec	Sep-21	\$695,541.05
Kentucky Power - Gen	KEPCo 101/6 314 Mitchell Plant	1080001 Accum Prov for Deprec	Sep-21	\$415,570.58
Kentucky Power - Gen	KEPCo 101/6 315 Mitchell Plant	1080001 Accum Prov for Deprec	Sep-21	\$388,853.97
Kentucky Power - Gen	KEPCo 101/6 316 Mitchell Plant	1080001 Accum Prov for Deprec	Sep-21	\$124,852.13
			Sep-21 Total	\$8,036,497.72
Kentucky Power - Gen	KEPCo 101/6 311 Mitchell Plant	1080001 Accum Prov for Deprec	Oct-21	\$409,245.25
Kentucky Power - Gen	KEPCo 101/6 312 Mitchell Plant	1080001 Accum Prov for Deprec	Oct-21	\$6,127,903.90
Kentucky Power - Gen	KEPCo 101/6 312 Mitchell Plant SCR	1080001 Accum Prov for Deprec	Oct-21	\$695,541.05
Kentucky Power - Gen	KEPCo 101/6 314 Mitchell Plant	1080001 Accum Prov for Deprec	Oct-21	\$423,442.56
Kentucky Power - Gen	KEPCo 101/6 315 Mitchell Plant	1080001 Accum Prov for Deprec	Oct-21	\$392,113.85
Kentucky Power - Gen	KEPCo 101/6 316 Mitchell Plant	1080001 Accum Prov for Deprec	Oct-21	\$126,164.50
			Oct-21 Total	\$8,174,411.11
Kentucky Power - Gen	KEPCo 101/6 311 Mitchell Plant	1080001 Accum Prov for Deprec	Nov-21	\$416,878.81
Kentucky Power - Gen	KEPCo 101/6 312 Mitchell Plant	1080001 Accum Prov for Deprec	Nov-21	\$6,241,082.45
Kentucky Power - Gen	KEPCo 101/6 312 Mitchell Plant SCR	1080001 Accum Prov for Deprec	Nov-21	\$695,541.05
Kentucky Power - Gen	KEPCo 101/6 314 Mitchell Plant	1080001 Accum Prov for Deprec	Nov-21	\$431,314.54
Kentucky Power - Gen	KEPCo 101/6 315 Mitchell Plant	1080001 Accum Prov for Deprec	Nov-21	\$384,263.58
Kentucky Power - Gen	KEPCo 101/6 316 Mitchell Plant	1080001 Accum Prov for Deprec	Nov-21	\$127,476.60
			Nov-21 Total	\$8,296,557.03
			Grand Total	\$95,291,935.59

EXHIBIT ____ (LK-9)

Kentucky Power Company
KPSC Case No. 2021-00421
AG/KIUC First Set of Data Requests
Dated December 15, 2021

DATA REQUEST

AG-KIUC 1-15 Provide a copy of all memos, emails, and all other documentation of the Company's identification and evaluations of each potential transaction structure for the sale/purchase/transfer of the KPCo Mitchell Plant interest to/by WPCo.

RESPONSE

Only two other potential structures were discussed -- a sale to Wheeling Power of Kentucky Power's 50% interest with a PPA back to Kentucky Power, and a sale of interests such that Kentucky Power would own one Mitchell unit and Wheeling Power would own both the common plant and the second unit. The documentation requested does not exist as these options were only subject to discussion.

Witness: Deryle B. Mattison

Kentucky Power Company
KPSC Case No. 2021-00421
Commission Staff's Second Set of Data Requests
Dated January 5, 2022

DATA REQUEST

KPSC 2-10 Refer to the proposed Mitchell Ownership Agreement, Article 12. Identify the senior executives with authority to resolve disputes if the Operating Committee cannot reach a unanimous decision.

RESPONSE

If the agreement were approved today, the senior executives would be Brett Mattison, President of Kentucky Power and Chris Beam, President of Wheeling Power.

Witness: Deryle B. Mattison

Kentucky Power Company
KPSC Case No. 2021-00421
AG-KIUCs Second Set of Data Requests
Dated January 7, 2022

DATA REQUEST

AG-KIUC 2-11 Confirm that Kentucky Power will have a taxable loss or gain upon the sale of its share of the Mitchell Plant equivalent to the sale price (net of deductible expenses) less the tax basis under a sale/purchase of assets and liabilities transaction structure. Provide an illustration of the accounting entries under a taxable loss scenario and under a taxable gain scenario.

RESPONSE

The Company objects to this request on the basis that it requires the Company to speculate as to the implications and effects, if any, on Kentucky Power of a sale/transfer of the Company's share of its interest in the Mitchell Plant, which may or may not occur in the future. Subject to and without waiving this objection, the Company states that it cannot produce the requested illustration because such entries do not exist.

Witness: Allyson L. Keaton

Kentucky Power Company
KPSC Case No. 2021-00421
AG-KIUCs Second Set of Data Requests
Dated January 7, 2022

DATA REQUEST

AG-KIUC 2-12 Refer to the Company's response to AG-KIUC 1-15 wherein it states: "A form of Mitchell Interest Purchase Agreement is not included as an exhibit to the Mitchell Plant Ownership Agreement because it does not yet exist; it will be prepared close to the time of transfer rather than today." Confirm that the form of the Mitchell Interest Purchase Agreement necessarily will reflect the transaction structure, i.e., sale and purchase of assets and liabilities, Kentucky Power Company's contribution to a separate entity and the sale to or merger of that entity into Wheeling Power Company, or some other structure and/or form.

RESPONSE

The Company cannot confirm as stated. The future Mitchell Interest Purchase Agreement will define what assets and liabilities are being sold and the structure of the transaction, among other terms and conditions such as required approvals. For the structure, it will be an asset sale which could be structured a number of ways, but in any structure would involve the Mitchell 50% undivided interest being removed from Kentucky's legal ownership and records and Wheeling taking legal ownership and becoming the owner of record from a real estate, accounting, tax, etc. standpoint.

Witness: Deryle B. Mattison

Kentucky Power Company
Kpsc Case No. 2021-00421
AG-KIUCs Second Set of Data Requests
Dated January 7, 2022

DATA REQUEST

AG-KIU 2-14 Refer to the Company's response to AG-KIUC 1-15. The question addressed the potential transaction structures for the sale/purchase/transfer of the KPCo Mitchell Plant interest to/by WPCo, meaning transaction structures other than the outright sale/purchase of assets and liabilities, such as the use of intermediate entities in the same manner as the Mitchell Plant was sold by AEP Generation Resources Inc. to Newco Kentucky Inc. and then merged into Kentucky Power Company (refer to the Company's response to AG-KIUC 1-32). Indicate whether the Company considered and/or evaluated a transaction structure similar to that undertaken by AEP Generation Resources Inc., Newco Kentucky Inc., and Kentucky Power when it acquired a 50% share of the Mitchell Plant or some variation of a transaction structure other than a straight sale and purchase of assets and liabilities. If so, then provide a copy of all memos, emails, and all other documentation of the Company's identification and evaluation of each potential transaction structure, including any assessments of the advantages or disadvantages of a specific transaction structure. If none, then explain why it or AEP did not undertake such an analysis and evaluation of potential transaction structures.

RESPONSE

No.

Discussion of structure alternatives was limited to focusing on achieving a transfer of ownership at December 31, 2028, what assets and/or liabilities would transfer, the methodology for determining decommissioning costs and the methodology for determining the valuation of transferred assets and liabilities. The Agreement leaves open the structure to a later date when it is defined in the Mitchell Interest Purchase Agreement (MIPA) for the sale at December 31, 2028. As long as the assets and liabilities are transferred and obligations transferred such as decommissioning as defined in the Mitchell Ownership Agreement, then the structure is open to being decided in conjunction with the determination of the details in the MIPA.

Witness: Stephan T. Haynes

EXHIBIT ____ (LK-10)

Kentucky Power Company
KPSC Case No. 2021-00421
AG/KIUC First Set of Data Requests
Dated December 15, 2021

DATA REQUEST

AG-KIUC 1-31 Confirm that KPCo acquired its present Mitchell Plant interests from the Ohio Power Company through the purchase of assets and specific liabilities and did so at net book value, not an appraisal-based fair market value. Confirm that Appalachian Power acquired its interest in Mitchell from Ohio Power at net book cost, and that Appalachian Power subsequently sold/transferred that interest to Wheeling at net book cost.

RESPONSE

Both parts of the question inaccurately characterize the referenced transactions and, as such, are denied.

Witness: Deryle B. Mattison

Kentucky Power Company
KPSC Case No. 2021-00421
AG-KIUCs Second Set of Data Requests
Dated January 7, 2022

DATA REQUEST

AG-KIUC 2-13 Refer to the Company's response to AG-KIUC 1-31 wherein it claims that the question inaccurately characterized the transactions.

- a. Provide a version of the question in statement form that correctly describes the transactions whereby Kentucky Power Company and Wheeling Power Company each acquired a 50% share of the Mitchell Plant.
- b. Provide a copy of the agreements whereby Wheeling Power Company acquired its 50% share of the Mitchell Plant.

RESPONSE

- a. Pursuant to 807 KAR 5:001, Section 12(d)(3), see the Company's response to AG-KIUC 1-32, Attachments 1 through 3, the Company's response to subsection (b) herein, and the Company's response to AG-KIUC 2-1. The documents produced therein speak for themselves.
- b. See KPCO_R_AG-KIUC_Attachments1 through 3 for the following:
KPCO_R_AG-KIUC_2_13_Attachment1: Asset Contribution Agreement of 50% of Mitchell from AEPGR to Newco Wheeling
KPCO_R_AG-KIUC_2_13_Attachment2: Ancillary Agreements for Transfer of 50% of Mitchell from AEPGR to Newco Wheeling
KPCO_R_AG-KIUC_2_13_Attachment3: Plan of Merger and Certificate of Merger

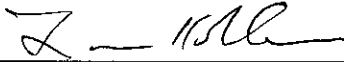
Witness: Deryle B. Mattison

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
21st day of January 2022.



Notary Public

