

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

In the Matter of:

**AN ELECTRONIC EXAMINATION)
OF THE APPLICATION OF THE)
FUEL ADJUSTMENT CLAUSE OF) CASE NO. 2022-00263
KENTUCKY POWER COMPANY FROM)
NOVEMBER 1, 2021 THROUGH APRIL 30, 2022)**

**DIRECT TESTIMONY
AND EXHIBITS OF
LANE KOLLEN**

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

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

DECEMBER 2022

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DIRECT TESTIMONY OF LANE KOLLEN

1

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

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

6

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

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

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

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

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

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

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

5

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

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

10

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

12 A. The purpose of my testimony is to address and make recommendations regarding
13 the purchased power expenses included by the Company in its fuel adjustment
14 clause (“FAC”) filings for the six months November 2021 through April 2022.
15 More specifically, I address and make recommendations regarding the economy
16 purchased power expense that is recoverable through the FAC and non-economy
17 purchased power expense that is not recoverable through the FAC and the
18 methodologies used to make those determinations.

19

20 **Q. Provide a brief description of how market energy purchases are treated in the**
21 **FAC.**

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

1 A. The Company makes market purchases in the PJM energy markets to supply its
2 customer loads. The Company makes three types of market energy purchases,
3 each of which is subject to different FAC recovery standards and potential
4 disallowances, consistent with the types of energy purchases described in 807 KAR
5 5:056 (“FAC regulation”).

6 First, the Company purchases energy to replace lost generation due to
7 forced outages at its owned generating units. This “forced outage purchased power
8 expense” is recoverable through the FAC, but is limited to the fuel expense that
9 would have been incurred if the generating unit had not been on forced outage. The
10 forced outage purchased power expense that is not recoverable through the FAC
11 instead is recoverable by the Company through its Tariff PPA. I do not further
12 address or make any recommendations in this proceeding regarding the forced
13 outage purchased power expense recoveries through the FAC or Tariff PPA.

14 Second, the Company purchases energy when it is economic, or lower cost,
15 than the energy from operating its owned generating units and the Rockport
16 generating units. This “economy purchased power expense” is incurred on an
17 “economic dispatch basis” and results in savings to customers. Economy purchased
18 power expense is fully recoverable in the FAC.

19 Third, the Company purchases non-economy energy, which the
20 Commission considers reliability purchases. Non-economy purchases are made to
21 serve native load and have an energy cost greater than the avoided variable cost of
22 the utility’s highest cost generating unit available to serve native load during the

1 FAC expense month. This “non-economy purchased power expense” is only
2 partially recoverable in the FAC.

3 The threshold for determining where economy purchases end and non-
4 economy purchases begin is at the heart of this case. This also is a central aspect
5 of the Commission’s recently opened generic investigation into the operation of the
6 FAC in Case 2022-00190.

7

8 **Q. Describe how the Company determined the economy purchased power**
9 **expense and the non-economy purchased power expense.**

10 A. The Company uses a Peaking Unit Equivalent (“PUE”) methodology to separate its
11 purchased power expense into economy purchases and non-economy purchases.
12 The Company uses the PUE methodology to calculate the \$/mWh cost of a
13 hypothetical 100 mW natural gas fired combustion turbine (“CT”) peaking unit and
14 uses that cost as the \$/mWh price cap in order to quantify the economy purchased
15 power expense. Purchased power expense at or below the \$/mWh price cap is
16 economy purchased power expense and recoverable through the FAC. Purchased
17 power expense above the PUE price cap is non-economy purchased power expense
18 and is not recoverable through the FAC (but may be recoverable in base rates if
19 reasonable and prudent). The Company’s PUE methodology resulted in an
20 allocation of 98.4% of purchased power expense to economy purchased power
21 expense and 1.6% to non-economy purchased power expense.

22

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

1 The Company's PUE methodology resulted in an excessive allocation of purchased
2 power expense to economy purchased power expense and, thus, excessive recovery
3 through the FAC during the six month review period. This is due to two flaws in
4 the Company's PUE methodology. First, the Company incorrectly assumed that
5 the hypothetical 100 mW PUE would start and stop every hour of the review period
6 in which the Company makes non-forced outage purchases (potentially as many as
7 4,380 starts and stops in the six month review period, or 8,760 starts and stops each
8 year). This assumption improperly added \$30/mWh to the PUE price cap each hour
9 during the review period. AG-KIUC witness Mr. Randy Futral addresses this issue
10 in greater detail and recommends that the PUE price cap be reduced to reflect the
11 cost of a startup over the average hours the PUE would run once it is started.
12 Second, the Company improperly assumed that the PUE has no size limitation and
13 that the hypothetical 100 mW PUE can grow in size to meet the entirety of the
14 Company's native load.

15 I recommend that the PUE be limited to 100 mW, consistent with the
16 physical size and operation of the PUE. If the PUE is limited to 100 mW, then
17 another methodology is required to determine the economy energy price cap when
18 market purchases exceed 100 mW. I recommend that the Commission re-
19 implement a methodology consistent with the FAC regulation for this purpose,
20 which I will refer to as the Base Unit Equivalent ("BUE") methodology. The BUE
21 methodology I recommend sets the economy purchase price cap for all purchases
22 in any hour above 100 mW at the actual fuel cost of the Company's highest cost
23 base load generating unit (Mitchell 1 and 2, Rockport 1 and 2) during the month.

1 The BUE methodology is consistent with the requirements of 807 KAR 5:056 and
2 was applied to all purchased power expenses before the Commission approved the
3 use of the PUE.

4 The PUE methodology combined with the BUE methodology (“PUE/”BUE
5 methodology”) properly implements and restores the economic dispatch principle,
6 the conceptual foundation in the FAC regulation for recovery of economy
7 purchased power expense, and incentivizes the Company to properly maintain and
8 operate its base load generating units.

9 The PUE/BUE methodology provides customers the benefit of the low
10 energy cost of the base load generating units through the FAC rates in exchange for
11 the high capital and other fixed costs that customers pay through the base,
12 environmental surcharge, and Tariff PPA rates, regardless of the fact that they did
13 not operate or operated at low capacity factors during the months in the FAC review
14 period.

15

16 **Q. Describe generally the Company’s generating units and their operation during**
17 **the FAC review period.**

18 A. The Company owns or purchases pursuant to contract total generating capacity of
19 1,430 mW. The Company owns 50% of Mitchell Unit 1 (780 mW) and 50% of
20 Mitchell Unit 2 (780 mW), both coal-fired units located in West Virginia; owns
21 100% of Big Sandy 1 (260 mW), a natural gas unit located in Louisa, Kentucky;
22 and has entitlements pursuant to the Rockport Unit Power Agreement (“UPA”) for
23 15% of the 1,300 mW Rockport Unit 1 and 15% of the 1,300 mW Rockport Unit

1 2, both coal-fired units located in Indiana.

2 During the FAC review period, Kentucky Power’s native load averaged 642
3 mW, less than half of its owned and contracted generating capacity. Therefore, the
4 Company had more than sufficient capacity to serve its native load. However, as I
5 subsequently discuss, the Company’s generating units rarely operated or operated
6 at low capacity factors during the review period.

7 During the review period, the Company met 50.9% of its native load
8 through market purchases that were assigned to it by AEP Service Corp.
9 (“AEPSC”). The Company was assigned 1,559,245 mWh of purchases at a cost of
10 \$80.160 million. The average cost was \$51.41/mWh. This is shown in the
11 following table.

Kentucky Power Company Average PJM Purchases for Internal Load Does Not Include Limited Purchases Assigned to Marginal Losses As Depicted in Monthly FAC Filing Workpapers Supplied in Responses to Staff 1-16 November 1, 2021 - April 30, 2022			
	mWh Purchased	Purchases for Internal Load \$	\$/mWh
Nov-21	365,863	22,677,867	61.98
Dec-21	213,337	8,299,628	38.90
Jan-22	85,675	5,300,032	61.86
Feb-22	284,404	13,777,034	48.44
Mar-22	439,650	19,809,172	45.06
Apr-22	170,316	10,297,213	60.46
Total	1,559,246	80,160,946	51.41

12
13 The cost of these purchases was significantly greater than the cost of fuel at
14 Company’s generating units. In contrast to the cost of the purchases, the cost of

1 fuel at the generating units during the FAC review period, when they operated, was
2 approximately \$25/mWh at Mitchell 1, \$23/mWh at Mitchell 2, \$36/mWh at
3 Rockport 1, \$30/mWh at Rockport 2, and \$55/mWh at Big Sandy 1.²

4 Despite the substantially higher cost of these purchases compared to the fuel
5 costs at its base load generating units, the Company used the PUE methodology to
6 determine that 98.4% of the \$80.160 million of high-priced market purchases
7 assigned to it from AEPSC, were economy purchases, not non-economy purchases,
8 and therefore were fully recoverable in the FAC.

9

10 **Q. How did the Company's owned generating units and its entitlements to the**
11 **Rockport generating units actually operate during the six-month review**
12 **period in this proceeding?**

13 A. They operated poorly. They didn't operate at all or operated with extremely low
14 capacity factors in most months during the review period. The Company provided
15 the following capacity factors and equivalent availability factors in response to AG-
16 KIUC discovery.³

17

² Refer to data found on subsequent table in this testimony.
³ Responses to Staff 1-17 and AG-KIUC 2-1. I have attached copies of these responses as my Exhibit__(LK-2).

Kentucky Power Company						
Generating Unit Net Capacity Factor [%]						
November 1, 2021 - April 30, 2022						
Unit	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22
Big Sandy 1	0.00	15.31	76.04	17.18	12.71	26.52
Mitchell 1	0.00	0.00	37.70	0.00	0.08	24.47
Mitchell 2	29.93	63.42	55.82	38.96	0.00	23.59
Rockport 1	0.00	0.00	7.24	39.26	0.93	3.96
Rockport 2	0.00	47.61	65.05	19.37	0.00	55.45

Generating Unit Equivalent Availability Factor [%]						
November 1, 2021 - April 30, 2022						
Unit	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22
Big Sandy 1	0.00	34.44	94.68	48.28	59.42	57.60
Mitchell 1	0.00	42.25	88.69	45.65	75.55	77.72
Mitchell 2	71.27	79.76	80.27	45.96	18.71	90.52
Rockport 1	0.00	52.96	62.91	65.62	66.73	7.18
Rockport 2	0.00	98.17	94.32	45.22	100.00	97.82

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The performance of the Company’s generating units in March of 2022 is particularly instructive in that customers paid the high fixed costs of the Company’s generating units through base rates, environmental surcharge rates, and Tariff PPA rates, but received almost no low cost energy from the operation of those generating units. In that month, all of the Company’s generating units were available to run during the majority of the hours. Yet Rockport 1 generated almost no energy;⁴ Rockport 2 and Mitchell 2 generated no energy; Mitchell 1 generated almost no energy, and the energy that it did produce cost more than \$1,239/mWh.⁵ Big Sandy

⁴ Response to AG-KIUC 1-10(i). The fuel expense incurred to operate Rockport 1 in March 2022 included coal consumption expense of only \$0.044 million; the remaining fuel expense consisted of a coal inventory survey adjustment of negative \$0.025 million, and fuel oil consumption expense of \$0.091 million. I have attached a copy of the entirety of the response AG-KIUC 1-10 as my Exhibit____(LK-5).

⁵ Response to AG-KIUC 1-10(d). Mitchell 1 had only seven hours of generation in March 2022. It only had generation during an attempted startup before it was shut down due to an equipment failure. See Exhibit____(LK-5).

1 1 (with the highest fuel cost) operated at a 12.71% capacity factor. In March 2022,
2 92.2% of native load energy requirements were met through market purchases at
3 an average cost of \$45.06/mWh.

4 PJM dispatches all of the committed generation in its footprint on a least
5 cost economic dispatch basis. But PJM makes its economic dispatch decisions
6 based upon the costs and bidding parameters provided by the generation owners.
7 AEPSC provided PJM the cost and dispatch parameters of the Company's
8 generating units on behalf of Kentucky Power. This process has not been
9 transparent to the Commission as that information is not submitted with the
10 monthly FAC filings. For example, due to inadequate coal inventories at its coal-
11 fired generating units during the review period, including Mitchell 1 and 2, AEPSC
12 added a premium to the actual cost curves submitted to PJM for bidding purposes
13 to ensure that the coal-fired generating units would not be dispatched and thus,
14 would not operate in order to preserve the coal that it did have in inventory.

15

16 **Q. Why is the performance of the Company's owned generating units and its**
17 **entitlements to the Rockport generating units important?**

18 A. If the generating units do not operate or operate at low-capacity factors, then the
19 Company is assigned market purchases from AEPSC sufficient to meet its customer
20 loads. The cost of those purchases significantly exceeds the lower fuel costs of the
21 Company's own generation and entitlements. The following table shows the costs
22 of the Company's own generation and entitlements, the average cost of purchased
23 power, and the PUE economy purchase price cap.

Kentucky Power Company Average Monthly Generating Unit Fuel Costs, PJM Market Purchase Costs, and PUE As Depicted in Monthly FAC Filing Workpapers Supplied in Responses to Staff 1-16 November 1, 2021 - April 30, 2022 \$/mWh							
	Big Sandy 1 Avg Fuel Costs	Mitchell 1 Avg Fuel Costs	Mitchell 2 Avg Fuel Costs	Rockport 1 Avg Fuel Costs	Rockport 2 Avg Fuel Costs	PJM Avg Market Internal Load Purchases	Avg PUE
Nov-21	-	-	24.861	-	-	61.985	87.091
Dec-21	43.902	-	22.634	-	32.017	38.904	70.682
Jan-22	41.409	24.076	21.808	36.308	27.065	61.862	79.391
Feb-22	67.579	-	24.246	31.273	29.804	48.442	83.474
Mar-22	66.147	1,239.347	-	80.374	-	45.057	83.593
Apr-22	61.984	26.108	20.204	43.295	29.175	60.459	100.057

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The Company's base rates, environmental, and Tariff PPA surcharge rates include \$173.3 million in annual fixed costs for these generating units. Customers pay these rates even if the generating units do not operate or operate at low capacity factors. The quid pro quo for paying the \$173.3 million of fixed costs each year for these generating units, from the customers' perspective, is the lower risk and lower fuel expense when compared to the higher risk and higher purchased power expense from market purchases. When those generating units do not operate or operate at low capacity factors, then customers suffer the worst of both worlds: they pay the high fixed costs of those generating units without the benefit of the lower fuel costs, and they pay the higher costs of the market purchases.

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And it gets even worse. During hours when market prices are high, Kentucky Power's base load coal units could and should be operated by AEPSC not only to serve the Company's native load but also to maximize profit margins from energy sales into the PJM energy markets. This has been a fundamental tenet of Kentucky ratemaking for decades. If the generating units are not available,

1 regardless of the reason, then they cannot be used to make sales into the energy
2 markets and deprive customers of those margins that otherwise would flow through
3 the FAC. Yet, there was no penalty to the Company from its failure to realize the
4 margins from these energy sales; the penalty from the lost margins is imposed
5 entirely on customers because the entirety of off-system sales profit margins flow
6 to ratepayers through the FAC. As such, AEPSC has no incentive to make such
7 sales for the benefit of customers. In fact, AEPSC may have a disincentive to make
8 such sales because of the effects on AEP's CO2 systemwide emissions and its
9 closely watched ESG scores.

10

11 **Q. Does it or should it matter what the reason is for the failure to operate the**
12 **Company's generating units for purposes of recovery of fuel and purchased**
13 **power costs through the FAC?**

14 A. No, not for energy purchases that are unrelated to forced outages on those
15 generating units, which are separately addressed and priced pursuant to the
16 provisions of the FAC regulation. The FAC regulation sets the threshold where
17 economy purchases end and non-economy purchases begin. The purchased power
18 expense in excess of the FAC purchased power limitation is disallowed for recovery
19 through the FAC.

20 Of course, it will matter in future base rate proceedings if and when the
21 Company attempts to include the fixed costs of the generating units and the
22 disallowed purchased power expense in its rates, something that the Commission
23 intends to address in Case 2022-00190, according to the Order in which it initiated

1 a broad review of the FAC regulation and ratemaking recovery of generation and
2 purchased power costs through the FAC, base rates, environmental surcharge and
3 other tariffs, such as the Company's Tariff PPA.

4

5 **Q. Describe the limitations on recovery of purchased power expenses through the**
6 **FAC that are set forth in the FAC regulation.**

7 A. The Commission provided a summary of the FAC regulation limitations in its
8 November 2, 2022 Order initiating a generic FAC investigation. The limitations
9 are based on the type of purchased power expense. Economy purchases are defined
10 as purchases that are lower cost than the Company's own higher cost generation.
11 Purchased power expense in excess of economy purchases are deemed to be non-
12 economy purchases, which are not recoverable through the FAC but may be
13 recoverable in base rates.

14

15 **Q. Since the promulgation of 807 KAR 5:056, has the Commission specifically**
16 **addressed the distinction between "economy" purchased power expense**
17 **recoverable through the FAC on the one hand and non-economy purchased**
18 **power expense not recoverable through the FAC on the other hand?**

19 A. Yes. As discussed in the November 2, 2022 Order initiating a generic FAC
20 investigation, the Commission directly addressed this distinction in an East
21 Kentucky Power Cooperative ("EKPC"), Inc. FAC proceeding. In the Order in that
22 proceeding, the Commission described "economy purchases" as:

23

24

[R]ecoverable through an electric utility's FAC as purchases that an electric utility makes to serve native load, that displace its higher cost of generation,

1 and that have an energy cost less than the avoided variable generation cost
2 of the utility's highest cost generating unit available to serve native load
3 during that FAC expense month.⁶
4

5 In the same Order, the Commission described “non-economy” purchases

6 as:

7 [E]nergy purchases made to serve native load that have an energy cost
8 greater than the avoided variable cost of the utility's highest cost generating
9 unit available to serve native load during that FAC expense month.⁷
10

11 In that same Order, the Commission concluded that:

12 We interpret Administrative Regulation 807 KAR 5:056 as permitting an
13 electric utility to recover through its FAC only the lower of the actual energy
14 cost of the non-economy purchased energy or the fuel cost of its highest
15 cost generating unit available to be dispatched to serve native load during
16 the reporting expense month. Costs for non-economy energy purchases that
17 are not recoverable through an electric utility's FAC are considered “non-
18 FAC expenses” and, if reasonably incurred, are otherwise eligible for
19 recovery through base rates.⁸
20

21 **Q. Has the Commission applied the same distinction between economy and non-**
22 **economy purchases even when the purchases were made for reliability**
23 **purposes?**

24 A. Yes. During the 2014 “Polar Vortex weather event,” EKPC made reliability
25 purchases from PJM even though all of its available generating units were
26 operating. The Commission disallowed \$8,538,787 of those reliability purchases

⁶ Case No. 2000-00496-B, *An Examination by the Public Service Commission of the Fuel Adjustment Clause of East Kentucky Power Cooperative, Inc. from May 1, 2001 to October 31, 2001* (Ky. PSC May 2, 2002), Order at 4.

⁷ *Id.*

⁸ *Id.*

1 from FAC recovery because those purchases did not meet the definition of economy
2 purchases and allowing recovery would not incentivize the utility to properly
3 maintain its system. In its Order, the Commission stated:

4 The Commission was clear in its 496B Order that power purchases were
5 either “economy energy purchases” or “non-economy energy purchases,”
6 and that “non-economy energy purchases” were limited for recovery in the
7 FAC.

8 If a purchase does not meet the definition of an “economy energy purchase,”
9 then it must be considered a “non-economy energy purchase,” which is
10 limited for recovery through the FAC.

11 It [the FAC] was never meant to allow the utility to recover 100% of the
12 fuel costs incurred on a monthly basis, as evidenced by the restrictions set
13 out in the regulation. The Commission believes it is important to maintain
14 the limitation for recovery through the FAC of “non-economy energy
15 purchases” in order to incentivize utilities to keep outages to a minimum
16 and to have sufficient capacity to meet load.⁹

17

18 **Q. Is the Commission’s distinction between economy and non-economy**
19 **purchases consistent with the “economic dispatch” principle of the FAC**
20 **regulation?**

21 A. Yes. The FAC regulation was promulgated in 1978 when the utility world was
22 much simpler, but the same basic economic principles still apply. A utility should
23 serve its native load by dispatching its lowest fuel cost unit first, then its second
24 lowest, and so on until all native load is met. However, if purchases are less
25 expensive than the fuel costs from its generating units as the utility moves up the

⁹ Case No. 2014-00226, *An Examination Of The Application Of The Fuel Adjustment Clause Of East Kentucky Power Cooperative, from November 1, 2013 Through April 30, 2014*, (Ky. PSC January 30, 2015).

1 dispatch stack, then those purchases should be made since they are lower cost and
2 will result in lower rates. Those economy purchases should be encouraged and are
3 fully recoverable in the FAC. This economic dispatch method of operation results
4 in the least cost to customers.

5

6 **Q. Is the Company's PUE methodology for determining the economy purchase**
7 **cap consistent with the real-world dispatch and operation of a natural gas**
8 **combustion turbine?**

9 A. No. There are two significant differences. The Company used Appalachian Power
10 Company's Ceredo 1 natural gas CT as the model for its hypothetical PUE. First,
11 unlike the actual operation of the Ceredo 1 CT, the Company incorrectly assumed
12 that the hypothetical PUE will incur \$3,000 in startup costs every hour of the year.
13 This incorrect assumption adds \$30/mWh to the cost of the PUE in every hour of
14 the year. Mr. Futral addresses the generating unit startup costs in greater detail.

15 Second, unlike the actual operation of the Ceredo 1 CT, the Company
16 incorrectly assumed that the hypothetical PUE capacity can be scaled upward
17 without limitation to meet any capacity deficiency in any hour that the Company
18 purchases power. The Ceredo 1 CT generating unit is only 100 mW and cannot be
19 scaled upward beyond its physical capabilities. Yet, the Company assumed that the
20 PUE could be scaled upward to meet the entirety of its native load in many hours
21 during the six-month review period in this proceeding.¹⁰ Rather obviously, this

¹⁰ Response to Staff 1-16, Attachment1 for November 2021, Attachment2 for December 2021,

1 assumption is inconsistent with the operation of any actual CT, including Ceredo
2 1, which are physically limited in their capacity and generation in the real-world.¹¹

3

4 **Q. Describe how the Company's PUE methodology allows the hypothetical 100**
5 **mW PUE to grow to any size to match the hourly capacity deficiency.**

6 A. The PUE methodology allows the 100 mW hypothetical CT to grow to any size to
7 match the hourly capacity deficiency through the following process. The Company
8 performs an after-the-fact series of calculations for each hour during each month in
9 the review period to calculate the proforma adjustments necessary for the series of
10 disallowances to fuel and purchased power expense set forth in the FAC
11 regulation.¹²

12 For the FAC purchased power limitation, the Company calculates its
13 internal load served through purchases in each hour and then assumes that the load
14 in that hour is served by the PUE, except for the lost energy due to forced outages,
15 which are subject to a separate limitation.

16 For the FAC purchased power limitation, the Company specifically
17 calculates the internal load served through purchases net of the energy from its
18 owned generating units and purchased Rockport energy. The Company then
19 calculates the disallowance in each hour where there is a non-negative (positive)

Attachment3 for January 2022, Attachment4 for February 2022, Attachment5 for March 2022, and Attachment6 for April 2022. I have attached a copy of the narrative portion of this response as my Exhibit__(LK-3), but not the Excel workbook attachments.

¹¹ Response to AG-KIUC 1-4. I have attached a copy of this response as my Exhibit__(LK-4).

¹² The Company calculates separate disallowances for forced outages and non-economy purchased power expense, as I previously described.

1 difference between the actual \$/mWh cost of its purchased power compared to the
2 higher of the \$/mWh highest cost generation or the \$/mWh cost calculated for the
3 PUE. Typically, the \$/mWh cost calculated for the PUE is the higher of the two.
4

5 **Q. Provide some specific examples where the Company had no generation from**
6 **its owned generating units or its Rockport generating units.**

7 A. On December 1, 2021 in hour 8, the Company purchased 839 mW, the entirety of
8 its native load. It had no generation from its owned generating units or its
9 entitlements to the Rockport generating units in that hour. The Company had 395
10 mW of its generation on forced outage in that hour, so it had 444 mW of non-forced
11 outage purchases subject to the PUE cap.

12 . On February 19, 2022 in Hour 10, the Company purchased 431 mW to meet
13 its internal load of 907 mW. The Company had no forced outages in that hour, so
14 it the entire 431 mW of non-forced outage purchases was subject to the PUE cap.

15 During 82.8% of the hours during the review period, AEPSC assigned more
16 than 100 mW of market purchases and the related purchased power expense to
17 Kentucky Power.
18

19 **Q. What do those examples of actual purchases in specific hours illustrate?**

20 A. The examples illustrate the flaws in the Company's PUE methodology that need to
21 be corrected. Both examples illustrate the fallacy of the Company's physically
22 impossible assumption that the PUE is upwardly scalable from the 100 mW
23 capability of the Ceredo 1 CT to over 400 mW. Under my recommendation, the

1 determination of whether purchases above 100 mW are economy or non-economy
2 would be based on the BUE. The BUE would be utilized during 82.8% of the hours
3 in this review period.
4

5 **Q. What is your recommendation to address the fact that the PUE is not a**
6 **reasonable proxy for base load generation and physically cannot be scaled**
7 **upward beyond the PUE capacity limitations to meet the remaining base load**
8 **capacity and generation deficiencies in each hour?**

9 A. I recommend that the Commission properly apply and enforce the economic
10 dispatch provisions of the FAC regulation as intended to determine the FAC
11 purchased power limitation for each hour when purchases exceed 100 mW. This
12 recommendation applies only to the Company, not the other utilities subject to the
13 FAC regulation. That is because only the Company uses the PUE methodology.
14 The other utilities have peaking generating units.

15 I recommend that the Commission apply the PUE/BUE methodology,
16 wherein it calculates the economy purchase price cap based on the PUE for the first
17 100 mW, and based on the BUE for purchases in excess of the first 100 mWh at the
18 lower of the actual cost of purchased power or the highest fuel cost base load
19 generating unit (Mitchell 1 and 2, Rockport 1 and 2) during the month.
20

21 **Q. Describe with more specificity how the PUE/BUE methodology will work.**

22 A. The PUE methodology will continue to be used to set the economy purchase cap,
23 but only up to 100 mW per hour, consistent with the physical limitation of the

1 hypothetical PUE. The BUE methodology will be used to set the economy
2 purchase cap for all purchases in any hour above 100 mW using the lesser of the
3 actual purchased power costs or the Company's highest cost base load generating
4 unit (Mitchell or Rockport) during the month.

5 The pricing under the BUE methodology would exclude unusual costs or
6 costs not related to the operation of the generating units in order to avoid an
7 unreasonable cost for the base load generating unit. An example of such costs is
8 the cost to startup Mitchell 1 in March 2022 that failed during the process, but
9 resulted in an average cost of \$1,239.347/mWh for that month.¹³ This cost is
10 unusual and unreasonable at almost 40 times the average cost of \$31.273/mWh for
11 Mitchell 1 in February 2022.

12

13 **Q. Why is the PUE/BUE methodology reasonable?**

14 A. The PUC/BUE methodology would restore the economic dispatch principle in the
15 FAC regulation for recovery through the FAC, incentivize the Company to properly
16 maintain and operate its base load power plants, and discourage over reliance on
17 expensive market purchases. The BUE methodology was the methodology used to
18 determine the economy purchased power expense before the Commission approved
19 the use of the PUE for the Company.¹⁴ The PUE/BUE methodology recognizes

¹³ Response to AG-KIUC 1-10(d). See Exhibit___(LK-5).

¹⁴ The Company previously included Big Sandy 1 in the calculation of economy purchased power expense after it was converted to natural gas as a fuel source, but excluded Big Sandy 1 after the PUE methodology was implemented. The PUE/BUE methodology should continue to exclude Big Sandy 1, which since the conversion is operated and dispatched as intermediate and peaking capacity, and given that the hypothetical PUE still will provide peaking capacity and set the price cap for the first 100 mW of purchased energy each hour under my recommendations.

1 and compensates for the absence of peaking capacity, but ensures that customers
2 obtain the benefit of the low fuel cost of the base load generating units through the
3 FAC. It is essential that customers obtain the benefit of the low fuel cost of the
4 base load generating units in exchange for paying the high capital and other fixed
5 costs through base, environmental surcharge, and Tariff PPA rates, regardless of
6 whether the generating units do or do not operate or operate at low capacity factors
7 during the months in the FAC review period.

8

9 **Q. Have you quantified the effect of your combined PUE and BUE**
10 **recommendations?**

11 A. Yes. Mr. Futral's recommendation to correct the \$/mWh cost of the PUE results in
12 a \$4.439 million disallowance for non-economy purchased power expense, an
13 increase of \$3.154 million in comparison to the Company's calculation of a \$1.285
14 million disallowance.

15 My combined PUE and BUE recommendations result in a \$22.921 million
16 non-economy purchased power expense disallowance, an increase of \$21.636
17 million in comparison to the Company's calculation of a \$1.285 million
18 disallowance.¹⁵ A \$22.921 million disallowance would be 28.6% of the \$80.160
19 million total market purchases.

20

21 **Q. Will the implementation of the PUE/BUE methodology provide incentives to**

¹⁵ The amounts that I cite were calculated by Mr. Futral and are described in greater detail in his direct testimony in this proceeding.

1 **the Company to operate their base load generating units and operate them at**
2 **higher capacity factors?**

3 A. Yes. The Company faces the risk of increased disallowances if it does not operate
4 its base load generating units or operates them at low capacity factors. The
5 PUE/BUE methodology will incentive the Company to invest in and maintain its
6 coal-fired generating units so that they are available and able to operate at higher
7 capacity factors. The Company's customers will benefit from this incentive in the
8 form of lower fuel and purchased power costs and increased sales into the energy
9 markets with the increased margins further reducing the costs recoverable through
10 the FAC.

11

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

13 A. Yes.

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

In the Matter of:

**AN ELECTRONIC EXAMINATION)
OF THE APPLICATION OF THE)
FUEL ADJUSTMENT CLAUSE OF) CASE NO. 2022-00263
KENTUCKY POWER COMPANY FROM)
NOVEMBER 1, 2021 THROUGH APRIL 30, 2022)**

**EXHIBITS
OF
LANE KOLLEN**

ON BEHALF OF

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

AND

THE KENTUCKY INDUSTRIAL UTILITY CUSTOMERS, INC.

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

DECEMBER 2022

AFFIDAVIT

STATE OF GEORGIA)

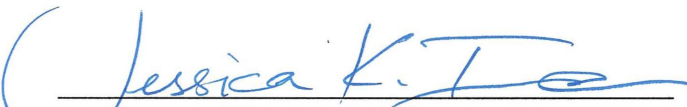
COUNTY OF FULTON)

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
5th day of December 2022.



Notary Public



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 November 2022**

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

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

Date	Case	Jurisdic.	Party	Utility	Subject
			Customers	Electric Co.	structure, excess deferred income taxes.
5/88	10217	KY	Alcan Aluminum National Southwire	Big Rivers Electric Corp.	Financial workout plan.
5/88	M-87017-1C001	PA	GPU Industrial Intervenors	Metropolitan Edison Co.	Nonutility generator deferred cost recovery.
5/88	M-87017-2C005	PA	GPU Industrial Intervenors	Pennsylvania Electric Co.	Nonutility generator deferred cost recovery.
6/88	U-17282	LA 19th Judicial District Ct.	Louisiana Public Service Commission	Gulf States Utilities	Prudence of River Bend 1 economic analyses, cancellation studies, financial modeling.
7/88	M-87017-1C001 Rebuttal	PA	GPU Industrial Intervenors	Metropolitan Edison Co.	Nonutility generator deferred cost recovery, SFAS No. 92.
7/88	M-87017-2C005 Rebuttal	PA	GPU Industrial Intervenors	Pennsylvania Electric Co.	Nonutility generator deferred cost recovery, SFAS No. 92.
9/88	88-05-25	CT	Connecticut Industrial Energy Consumers	Connecticut Light & Power Co.	Excess deferred taxes, O&M expenses.
9/88	10064 Rehearing	KY	Kentucky Industrial Utility Customers	Louisville Gas & Electric Co.	Premature retirements, interest expense.
10/88	88-170-EL-AIR	OH	Ohio Industrial Energy Consumers	Cleveland Electric Illuminating Co.	Revenue requirements, phase-in, excess deferred taxes, O&M expenses, financial considerations, working capital.
10/88	88-171-EL-AIR	OH	Ohio Industrial Energy Consumers	Toledo Edison Co.	Revenue requirements, phase-in, excess deferred taxes, O&M expenses, financial considerations, working capital.
10/88	8800-355-EI	FL	Florida Industrial Power Users' Group	Florida Power & Light Co.	Tax Reform Act of 1986, tax expenses, O&M expenses, pension expense (SFAS No. 87).
10/88	3780-U	GA	Georgia Public Service Commission Staff	Atlanta Gas Light Co.	Pension expense (SFAS No. 87).
11/88	U-17282 Remand	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Rate base exclusion plan (SFAS No. 71).
12/88	U-17970	LA	Louisiana Public Service Commission Staff	AT&T Communications of South Central States	Pension expense (SFAS No. 87).
12/88	U-17949 Rebuttal	LA	Louisiana Public Service Commission Staff	South Central Bell	Compensated absences (SFAS No. 43), pension expense (SFAS No. 87), Part 32, income tax normalization.
2/89	U-17282 Phase II	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Revenue requirements, phase-in of River Bend 1, recovery of canceled plant.
6/89	881602-EU 890326-EU	FL	Talquin Electric Cooperative	Talquin/City of Tallahassee	Economic analyses, incremental cost-of-service, average customer rates.

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

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.

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

Date	Case	Jurisdic.	Party	Utility	Subject
9/91	P-910511 P-910512	PA	Allegheny Ludlum Corp., Armco Advanced Materials Co., The West Penn Power Industrial Users' Group	West Penn Power Co.	Recovery of CAAA costs, least cost financing.
9/91	91-231-E-NC	WV	West Virginia Energy Users Group	Monongahela Power Co.	Recovery of CAAA costs, least cost financing.
11/91	U-17282	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Asset impairment, deregulated asset plan, revenue requirements.
12/91	91-410-EL-AIR	OH	Air Products and Chemicals, Inc., Armco Steel Co., General Electric Co., Industrial Energy Consumers	Cincinnati Gas & Electric Co.	Revenue requirements, phase-in plan.
12/91	PUC Docket 10200	TX	Office of Public Utility Counsel of Texas	Texas-New Mexico Power Co.	Financial integrity, strategic planning, declined business affiliations.
5/92	910890-EI	FL	Occidental Chemical Corp.	Florida Power Corp.	Revenue requirements, O&M expense, pension expense, OPEB expense, fossil dismantling, nuclear decommissioning.
8/92	R-00922314	PA	GPU Industrial Intervenors	Metropolitan Edison Co.	Incentive regulation, performance rewards, purchased power risk, OPEB expense.
9/92	92-043	KY	Kentucky Industrial Utility Consumers	Generic Proceeding	OPEB expense.
9/92	920324-EI	FL	Florida Industrial Power Users' Group	Tampa Electric Co.	OPEB expense.
9/92	39348	IN	Indiana Industrial Group	Generic Proceeding	OPEB expense.
9/92	910840-PU	FL	Florida Industrial Power Users' Group	Generic Proceeding	OPEB expense.
9/92	39314	IN	Industrial Consumers for Fair Utility Rates	Indiana Michigan Power Co.	OPEB expense.
11/92	U-19904	LA	Louisiana Public Service Commission Staff	Gulf States Utilities /Entergy Corp.	Merger.
11/92	8469	MD	Westvaco Corp., Eastalco Aluminum Co.	Potomac Edison Co.	OPEB expense.
11/92	92-1715-AU-COI	OH	Ohio Manufacturers Association	Generic Proceeding	OPEB expense.
12/92	R-00922378	PA	Armco Advanced Materials Co., The WPP Industrial Intervenors	West Penn Power Co.	Incentive regulation, performance rewards, purchased power risk, OPEB expense.
12/92	U-19949	LA	Louisiana Public Service Commission Staff	South Central Bell	Affiliate transactions, cost allocations, merger.

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

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.

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

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.

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

Date	Case	Jurisdiction	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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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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Date	Case	Jurisdic.	Party	Utility	Subject
02/02	U-25687 Surrebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Revenue requirements, corporate franchise tax, conversion to LLC, River Bend uprate.
03/02	14311-U Rebuttal Panel with Bolin Killings	GA	Georgia Public Service Commission Adversary Staff	Atlanta Gas Light Co.	Revenue requirements, earnings sharing plan, service quality standards.
03/02	14311-U Rebuttal Panel with Michelle L. Thebert	GA	Georgia Public Service Commission Adversary Staff	Atlanta Gas Light Co.	Revenue requirements, revenue forecast, O&M expense, depreciation, plant additions, cash working capital.
03/02	001148-EI	FL	South Florida Hospital and Healthcare Assoc.	Florida Power & Light Co.	Revenue requirements. Nuclear life extension, storm damage accruals and reserve, capital structure, O&M expense.
04/02	U-25687 (Suppl. Surrebuttal)	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Revenue requirements, corporate franchise tax, conversion to LLC, River Bend uprate.
04/02	U-21453, U-20925 U-22092 (Subdocket C)	LA	Louisiana Public Service Commission	SWEPCO	Business separation plan, T&D Term Sheet, separations methodologies, hold harmless conditions.
08/02	EL01-88-000	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	System Agreement, production cost equalization, tariffs.
08/02	U-25888	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc. and Entergy Louisiana, Inc.	System Agreement, production cost disparities, prudence.
09/02	2002-00224 2002-00225	KY	Kentucky Industrial Utilities Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric Co.	Line losses and fuel clause recovery associated with off-system sales.
11/02	2002-00146 2002-00147	KY	Kentucky Industrial Utilities Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric Co.	Environmental compliance costs and surcharge recovery.
01/03	2002-00169	KY	Kentucky Industrial Utilities Customers, Inc.	Kentucky Power Co.	Environmental compliance costs and surcharge recovery.
04/03	2002-00429 2002-00430	KY	Kentucky Industrial Utilities Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric Co.	Extension of merger surcredit, flaws in Companies' studies.
04/03	U-26527	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Revenue requirements, corporate franchise tax, conversion to LLC, capital structure, post-test year adjustments.
06/03	EL01-88-000 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	System Agreement, production cost equalization, tariffs.

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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, leveled 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	Jurisdct.	Party	Utility	Subject
	Panel with Victoria Taylor		Commission Adversary Staff		cost of debt.
10/05	04-42	DE	Delaware Public Service Commission Staff	Artesian Water Co.	Allocation of tax net operating losses between regulated and unregulated.
11/05	2005-00351 2005-00352	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric	Workforce Separation Program cost recovery and shared savings through VDT surcredit.
01/06	2005-00341	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Co.	System Sales Clause Rider, Environmental Cost Recovery Rider. Net Congestion Rider, Storm damage, vegetation management program, depreciation, off-system sales, maintenance normalization, pension and OPEB.
03/06	PUC Docket 31994	TX	Cities	Texas-New Mexico Power Co.	Stranded cost recovery through competition transition or change.
05/06	31994 Supplemental	TX	Cities	Texas-New Mexico Power Co.	Retrospective ADFIT, prospective ADFIT.
03/06	U-21453, U-20925, U-22092 (Subdocket B)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Jurisdictional separation plan.
03/06	NOPR Reg 104385-OR	IRS	Alliance for Valley Health Care and Houston Council for Health Education	AEP Texas Central Company and CenterPoint Energy Houston Electric	Proposed Regulations affecting flow-through to ratepayers of excess deferred income taxes and investment tax credits on generation plant that is sold or deregulated.
04/06	U-25116	LA	Louisiana Public Service Commission Staff	Entergy Louisiana, Inc.	2002-2004 Audit of Fuel Adjustment Clause Filings. Affiliate transactions.
07/06	R-00061366, Et. al.	PA	Met-Ed Ind. Users Group Pennsylvania Ind. Customer Alliance	Metropolitan Edison Co., Pennsylvania Electric Co.	Recovery of NUG-related stranded costs, government mandated program costs, storm damage costs.
07/06	U-23327	LA	Louisiana Public Service Commission Staff	Southwestern Electric Power Co.	Revenue requirements, formula rate plan, banking proposal.
08/06	U-21453, U-20925, U-22092 (Subdocket J)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Jurisdictional separation plan.
11/06	05CVH03-3375 Franklin County Court Affidavit	OH	Various Taxing Authorities (Non-Utility Proceeding)	State of Ohio Department of Revenue	Accounting for nuclear fuel assemblies as manufactured equipment and capitalized plant.
12/06	U-23327 Subdocket A Reply Testimony	LA	Louisiana Public Service Commission Staff	Southwestern Electric Power Co.	Revenue requirements, formula rate plan, banking proposal.
03/07	U-29764	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc., Entergy Louisiana, LLC	Jurisdictional allocation of Entergy System Agreement equalization remedy receipts.

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

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02/09	EL08-51 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Spindletop gas storage facilities regulatory asset and bandwidth remedy.
02/09	2008-00409 Direct	KY	Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative, Inc.	Revenue requirements.
03/09	ER08-1056 Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Entergy System Agreement bandwidth remedy calculations, including depreciation expense, ADIT, capital structure.
03/09	U-21453, U-20925 U-22092 (Sub J) Direct	LA	Louisiana Public Service Commission Staff	Entergy Gulf States Louisiana, LLC	Violation of EGSI separation order, ETI and EGSL separation accounting, Spindletop regulatory asset.
04/09	Rebuttal				
04/09	2009-00040 Direct-Interim (Oral)	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Emergency interim rate increase; cash requirements.
04/09	PUC Docket 36530	TX	State Office of Administrative Hearings	Oncor Electric Delivery Company, LLC	Rate case expenses.
05/09	ER08-1056 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Entergy System Agreement bandwidth remedy calculations, including depreciation expense, ADIT, capital structure.
06/09	2009-00040 Direct- Permanent	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Revenue requirements, TIER, cash flow.
07/09	080677-EI	FL	South Florida Hospital and Healthcare Association	Florida Power & Light Company	Multiple test years, GBRA rider, forecast assumptions, revenue requirement, O&M expense, depreciation expense, Economic Stimulus Bill, capital structure.
08/09	U-21453, U- 20925, U-22092 (Subdocket J) Supplemental Rebuttal	LA	Louisiana Public Service Commission	Entergy Gulf States Louisiana, LLC	Violation of EGSI separation order, ETI and EGSL separation accounting, Spindletop regulatory asset.
08/09	8516 and 29950	GA	Georgia Public Service Commission Staff	Atlanta Gas Light Company	Modification of PRP surcharge to include infrastructure costs.
09/09	05-UR-104 Direct and Surrebuttal	WI	Wisconsin Industrial Energy Group	Wisconsin Electric Power Company	Revenue requirements, incentive compensation, depreciation, deferral mitigation, capital structure, cost of debt.
09/09	09AL-299E 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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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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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: SO2 allowance expense, variable O&M expense, off-system sales margin sharing.
11/10	U-23327 Rebuttal	LA	Louisiana Public Service Commission	SWEPCO	Fuel audit: SO2 allowance expense, variable O&M expense, off-system sales margin sharing.
09/10	U-31351	LA	Louisiana Public Service Commission Staff	SWEPCO and Valley Electric Membership Cooperative	Sale of Valley assets to SWEPCO and dissolution of Valley.
10/10	10-1261-EL-UNC	OH	Ohio OCC, Ohio Manufacturers Association, Ohio Energy Group, Ohio Hospital Association, Appalachian Peace and Justice Network	Columbus Southern Power Company	Significantly excessive earnings test.
10/10	10-0713-E-PC	WV	West Virginia Energy Users Group	Monongahela Power Company, Potomac Edison Power Company	Merger of First Energy and Allegheny Energy.

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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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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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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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04/13	12-2400-EL-UNC	OH	The Ohio Energy Group	Duke Energy Ohio, Inc.	Capacity charges under state compensation mechanism, deferrals, rider to recover deferrals.
04/13	2012-00578	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Resource plan, including acquisition of interest in Mitchell plant.
05/13	2012-00535	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Revenue requirements, excess capacity, restructuring.
06/13	12-3254-EL-UNC	OH	The Ohio Energy Group, Inc., Office of the Ohio Consumers' Counsel	Ohio Power Company	Energy auctions under CBP, including reserve prices.
07/13	2013-00144	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Biomass renewable energy purchase agreement.
07/13	2013-00221	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Agreements to provide Century Hawesville Smelter market access.
10/13	2013-00199	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Revenue requirements, excess capacity, restructuring.
12/13	2013-00413	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Agreements to provide Century Sebree Smelter market access.
01/14	ER10-1350 Direct and Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Waterford 3 lease accounting and treatment in annual bandwidth filings.
02/14	U-32981	LA	Louisiana Public Service Commission	Entergy Louisiana, LLC	Montauk renewable energy PPA.
04/14	ER13-432 Direct	FERC	Louisiana Public Service Commission	Entergy Gulf States Louisiana, LLC and Entergy Louisiana, LLC	Union Pacific Settlement benefits and damages.
05/14	PUE-2013-00132	VA	HP Hood LLC	Shenandoah Valley Electric Cooperative	Market based rate; load control tariffs.
07/14	PUE-2014-00033	VA	Virginia Committee for Fair Utility Rates	Virginia Electric and Power Company	Fuel and purchased power hedge accounting, change in FAC Definitional Framework.
08/14	ER13-432 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Gulf States Louisiana, LLC and Entergy Louisiana, LLC	Union Pacific Settlement benefits and damages.
08/14	2014-00134	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Requirements power sales agreements with Nebraska entities.
09/14	E-015/CN-12-1163 Direct	MN	Large Power Intervenors	Minnesota Power	Great Northern Transmission Line; cost cap; AFUDC v. current recovery; rider v. base recovery; class cost allocation.
10/14	2014-00225	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Allocation of fuel costs to off-system sales.

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10/14	ER13-1508	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Entergy service agreements and tariffs for affiliate power purchases and sales; return on equity.
10/14	14-0702-E-42T 14-0701-E-D	WV	West Virginia Energy Users Group	First Energy-Monongahela Power, Potomac Edison	Consolidated tax savings; payroll; pension, OPEB, amortization; depreciation; environmental surcharge.
11/14	E-015/CN-12-1163 Surrebuttal	MN	Large Power Intervenors	Minnesota Power	Great Northern Transmission Line; cost cap; AFUDC v. current recovery; rider v. base recovery; class allocation.
11/14	05-376-EL-UNC	OH	Ohio Energy Group	Ohio Power Company	Refund of IGCC CWIP financing cost recoveries.
11/14	14AL-0660E	CO	Climax, CF&I Steel	Public Service Company of Colorado	Historic test year v. future test year; AFUDC v. current return; CACJA rider, transmission rider; equivalent availability rider; ADIT; depreciation; royalty income; amortization.
12/14	EL14-026	SD	Black Hills Industrial Intervenors	Black Hills Power Company	Revenue requirement issues, including depreciation expense and affiliate charges.
12/14	14-1152-E-42T	WV	West Virginia Energy Users Group	AEP-Appalachian Power Company	Income taxes, payroll, pension, OPEB, deferred costs and write offs, depreciation rates, environmental projects surcharge.
01/15	9400-YO-100 Direct	WI	Wisconsin Industrial Energy Group	Wisconsin Energy Corporation	WEC acquisition of Integrys Energy Group, Inc.
01/15	14F-0336EG 14F-0404EG	CO	Development Recovery Company LLC	Public Service Company of Colorado	Line extension policies and refunds.
02/15	9400-YO-100 Rebuttal	WI	Wisconsin Industrial Energy Group	Wisconsin Energy Corporation	WEC acquisition of Integrys Energy Group, Inc.
03/15	2014-00396	KY	Kentucky Industrial Utility Customers, Inc.	AEP-Kentucky Power Company	Base, Big Sandy 2 retirement rider, environmental surcharge, and Big Sandy 1 operation rider revenue requirements, depreciation rates, financing, deferrals.
03/15	2014-00371 2014-00372	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Company and Louisville Gas and Electric Company	Revenue requirements, staffing and payroll, depreciation rates.
04/15	2014-00450	KY	Kentucky Industrial Utility Customers, Inc. and the Attorney General of the Commonwealth of Kentucky	AEP-Kentucky Power Company	Allocation of fuel costs between native load and off-system sales.
04/15	2014-00455	KY	Kentucky Industrial Utility Customers, Inc. and the Attorney General of the Commonwealth of Kentucky	Big Rivers Electric Corporation	Allocation of fuel costs between native load and off-system sales.

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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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05/16	2016-00026 2016-00027	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric Co.	Need for environmental projects, calculation of environmental surcharge rider.
05/16	16-G-0058 16-G-0059	NY	New York City	Keyspan Gas East Corp., Brooklyn Union Gas Company	Depreciation, including excess reserves, leak prone pipe.
06/16	160088-EI	FL	South Florida Hospital and Healthcare Association	Florida Power and Light Company	Fuel Adjustment Clause Incentive Mechanism re: economy sales and purchases, asset optimization.
07/16	160021-EI	FL	South Florida Hospital and Healthcare Association	Florida Power and Light Company	Revenue requirements, including capital recovery, depreciation, ADIT.
07/16	16-057-01	UT	Office of Consumer Services	Dominion Resources, Inc. / Questar Corporation	Merger, risks, harms, benefits, accounting.
08/16	15-1022-EL-UNC 16-1105-EL-UNC	OH	Ohio Energy Group	AEP Ohio Power Company	SEET earnings, effects of other pending proceedings.
9/16	2016-00162	KY	Office of the Attorney General	Columbia Gas Kentucky	Revenue requirements, O&M expense, depreciation, affiliate transactions.
09/16	E-22 Sub 519, 532, 533	NC	Nucor Steel	Dominion North Carolina Power Company	Revenue requirements, deferrals and amortizations.
09/16	15-1256-G-390P (Reopened) 16-0922-G-390P	WV	West Virginia Energy Users Group	Mountaineer Gas Company	Infrastructure rider, including NOL ADIT and other income tax normalization and calculation issues.
10/16	10-2929-EL-UNC 11-346-EL-SSO 11-348-EL-SSO 11-349-EL-SSO 11-350-EL-SSO 14-1186-EL-RDR	OH	Ohio Energy Group	AEP Ohio Power Company	State compensation mechanism, capacity cost, Retail Stability Rider deferrals, refunds, SEET.
11/16	16-0395-EL-SSO Direct	OH	Ohio Energy Group	Dayton Power & Light Company	Credit support and other riders; financial stability of Utility, holding company.
12/16	Formal Case 1139	DC	Healthcare Council of the National Capital Area	Potomac Electric Power Company	Post test year adjust, merger costs, NOL ADIT, incentive compensation, rent.
01/17	46238	TX	Steering Committee of Cities Served by Oncor	Oncor Electric Delivery Company	Next Era acquisition of Oncor; goodwill, transaction costs, transition costs, cost deferrals, ratemaking issues.
02/17	16-0395-EL-SSO Direct (Stipulation)	OH	Ohio Energy Group	Dayton Power & Light Company	Non-unanimous stipulation re: credit support and other riders; financial stability of utility, holding company.
02/17	45414	TX	Cities of Midland, McAllen, and Colorado City	Sharyland Utilities, LP, Sharyland Distribution & Transmission Services, LLC	Income taxes, depreciation, deferred costs, affiliate expenses.

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

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	Vogle 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	Vogle 3 and 4 economics, tax abandonment loss.
01/18	2017-00349	KY	Kentucky Attorney General	Atmos Energy Kentucky	O&M expense, depreciation, regulatory assets and amortization, Annual Review Mechanism, Pipeline Replacement Program and Rider, affiliate expenses.
06/18	18-0047	OH	Ohio Energy Group	Ohio Electric Utilities	Tax Cuts and Jobs Act. Reduction in income tax expense; amortization of excess ADIT.
07/18	T-34695	LA	LPSC Staff	Crimson Gulf, LLC	Revenues, depreciation, income taxes, O&M, ADIT.
08/18	48325	TX	Cities Served by Oncor	Oncor Electric Delivery Company	Tax Cuts and Jobs Act; amortization of excess ADIT.
08/18	48401	TX	Cities Served by TNMP	Texas-New Mexico Power Company	Revenues, payroll, income taxes, amortization of excess ADIT, capital structure.
08/18	2018-00146	KY	KIUC	Big Rivers Electric Corporation	Station Two contracts termination, regulatory asset, regulatory liability for savings
09/18	20170235-EI 20170236-EU	FL	Office of Public Counsel	Florida Power & Light Company	FP&L acquisition of City of Vero Beach municipal electric utility systems.
10/18	Direct Supplemental Direct				

**Expert Testimony Appearances
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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	2018-00358	KY	Attorney General	Kentucky American Water Company	Capital expenditures, cash working capital, payroll expense, incentive compensation, chemicals expense, electricity expense, water losses, rate case expense, excess deferred income taxes.
03/19	48929	TX	Steering Committee of Cities Served by Oncor	Oncor Electric Delivery Company LLC, Sempra Energy, Sharyland Distribution & Transmission Services, L.L.C., Sharyland Utilities, L.P.	Sale, transfer, merger transactions, hold harmless and other regulatory conditions.
06/19	49421	TX	Gulf Coast Coalition of Cities	CenterPoint Energy Houston Electric	Prepaid pension asset, accrued OPEB liability, regulatory assets and liabilities, merger savings, storm damage expense, excess deferred income taxes.
07/19	49494	TX	Cities Served by AEP Texas	AEP Texas, Inc.	Plant in service, prepaid pension asset, O&M, ROW costs, incentive compensation, self-insurance expense, excess deferred income taxes.
08/19	19-G-0309 19-G-0310	NY	New York City	National Grid	Depreciation rates, net negative salvage.

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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, AMI, grid modernization rider.
11/20	2020-125-E Direct	SC	Office of Regulatory Staff	Dominion Energy South Carolina	Summer 2 and 3 cancelled plant and transmission cost recovery; TCJA; regulatory assets.
12/20	Surrebuttal				
12/20	2020172-EI	FL	Office of Public Counsel	Florida Power & Light Company	Hurricane Dorian costs.
12/20	29849 (Panel with Philip Hayet, Tom Newsome)	GA	Georgia Public Service Commission Staff	Georgia Power Company	VCM23, Vogtle 3 and 4 rate impact analyses.
02/21	2019-224-E 2019-225-E Direct	SC	Office of Regulatory Staff	Duke Energy Carolinas, LLC, Duke Energy Progress, LLC	Integrated Resource Plans.
04/21	Surrebuttal				
03/21	51611	TX	Steering Committee of Cities Served by Oncor	Sharyland Utilities, L.L.C.	ADIT, capital structure, return on equity.

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

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.
12/21	29849 (Panel with Philip Hayet, Tom Newsome)	GA	Georgia Public Service Commission Staff	Georgia Power Company	VCM24, Vogtle 3 and 4 rate impact analyses.
01/22	2021-00358	KY	Attorney General	Jackson Purchase Energy Corporation	Revenues, nonrecurring expenses, normalized expenses, interest expense, TIER.
01/22	2021-00421	KY	Attorney General and Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Proposed Mitchell Plant Operations and Maintenance and Ownership Agreements; sale of Mitchell Plant interest.

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

Date	Case	Jurisdct.	Party	Utility	Subject
02/22	2021-00481	KY	Attorney General and Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Proposed Liberty Utilities, Inc. acquisition of Kentucky Power Company; harm to customers; conditions to mitigate harm.
03/22	2021-00407	KY	Attorney General	South Kentucky Rural Electric Cooperative Corporation	Revenues, interest income, interest expense, TIER, payroll.
03/22	U-36190	LA	Louisiana Public Service Commission Staff	Entergy Louisiana, LLC	Certification of solar resources.
04/22	Direct Cross-Answering				
05/22	20200241-EI 20210078-EI 20210079-EI	FL	Office of Public Counsel	Florida Power & Light Company, Gulf Power Company	Hurricanes Sally, Zeta, Isaias; Tropical Storm Eta, pre-planning, restoration and repair, costs, ratemaking recovery.
05/22	U-36268	LA	Louisiana Public Service Commission Staff	1803 Electric Cooperative, Inc.	Wholesale power contracts, wholesale rate tariffs, wholesale rates.
06/22	20220048-EI 20220049-EI 20220050-EI 20220051-EI	FL	Office of Public Counsel	Tampa Electric Company, Florida Public Utilities Company, Duke Energy Florida, LLC, Florida Power & Light Company	Storm Protection Plans. prudence, reasonableness, cost recovery, including deferred return on CWIP.
06/22	29849 (Panel with Philip Hayet, Tom Newsome)	GA	Georgia Public Service Commission Staff	Georgia Power Company	VCM24, Vogtle 3 and 4 rate impact analyses.
07/22	S-36267	LA	Louisiana Public Service Commission Staff	1803 Electric Cooperative, Inc.	Non-opposition to establish revolving LOC and supporting guarantees by member cooperatives.
08/22	53601	TX	Steering Committee of Cities Served by Oncor	Oncor Electric Delivery Company, LLC	Vendor financing, customer advances, cash working capital, ADFIT and temporary differences, depreciation expense, amortization expense.
09/22	20220010-EI	FL	Office of Public Counsel	Tampa Electric Company, Florida Public Utilities Company, Duke Energy Florida, LLC, Florida Power & Light Company	Storm Protection Plan, Cost Recovery Clause, prudence, reasonableness, deferred return on CWIP.
10/22	5-UR-110	WI	Wisconsin Industrial Energy Group	Wisconsin Electric Power Company	Levelized recovery of retired plan costs, securitization financing.
10/22	2022-00283	KY	Attorney General and Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Rockport deferrals and recoveries.

EXHIBIT ____ (LK-2)

Kentucky Power Company
KPSC Case No. 2022-00263
AG-KIUC Second Set of Data Requests
Dated November 14, 2022

DATA REQUEST

- 2-1 Refer to the table providing the generating unit net capacity factors for each of the six months during the review period for Rockport 1 and 2 provided in response to AG-KIUC 1-11. Due to an apparent formatting problem, the Company did not provide the actual net capacity factors for Rockport 1 in January 2022, February 2022, and March 2022. Please provide this information and a revised table.

RESPONSE

Please see KPCO_R_AG-KIUC_2_1_Attachment1 for the requested information.

Witness: Timothy C. Kerns

KPSC Case No. 2022-00263
 AG-KIUC Second Set of Data Requests
 Dated November 14, 2022

Item No. 1

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Kentucky Power Company Fuel Adjustment Case No. 2022-00263 Generating Unit Net Capacity Factor [%] November 1, 2021-April 30, 2022						
	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22
Rockport 1	0.00	0.00	7.24	39.26	0.93	3.96
Rockport 2	0.00	47.61	65.05	19.37	0.00	55.45

Kentucky Power Company Fuel Adjustment Case No. 2022-00263 Generating Unit Equivalent Availability Factor [%] November 1, 2021-April 30, 2022						
	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22
Rockport 1	0.00	52.96	62.91	65.62	66.73	7.18
Rockport 2	0.00	98.17	94.32	45.22	100.00	97.82

Kentucky Power Company
KPSC Case No. 2022-00263
Commission Staff's First Set of Data Requests
Dated September 13, 2022

DATA REQUEST

1_17 For the period under review, provide the monthly capacity factor at which each generating unit operated.

RESPONSE

Please see KPCO_R_KPSC_1_17_Attachment1 for the requested information.

Included in KPCO_R_KPSC_1_17_Attachment1 is the Generating Unit Equivalent Availability Factor (EAF). The EAF is the percent of time the generating units are available for operation without any outages or equipment deratings during the time period.

Witness: Paul J. Massie

Witness: Douglas J. Rosenberger

Kentucky Power Company Fuel Adjustment Case No. 2022-00263 Generating Unit Net Capacity Factor [%] November 1, 2021-April 30, 2022						
	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22
Big Sandy 1	0.00	15.31	76.04	17.18	12.71	26.52
Mitchell 1	0.00	0.00	37.70	0.00	0.08	24.47
Mitchell 2	29.93	63.42	55.82	38.96	0.00	23.59

Kentucky Power Company Fuel Adjustment Case No. 2022-00263 Generating Unit Equivalent Availability Factor [%] November 1, 2021-April 30, 2022						
	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22
Big Sandy 1	0.00	34.44	94.68	48.28	59.42	57.60
Mitchell 1	0.00	42.25	88.69	45.65	75.55	77.72
Mitchell 2	71.27	79.76	80.27	45.96	18.71	90.52

EXHIBIT ____ (LK-3)

Kentucky Power Company
KPSC Case No. 2022-00263
Commission Staff's First Set of Data Requests
Dated September 13, 2022

DATA REQUEST

1_16 For the period under review, provide the monthly supporting peaking unit equivalent calculations in electronic Excel spreadsheet format with all formulas, columns, and rows unprotected and visible supporting the forced outage calculations. In addition, provide the corresponding amount, if any, of forced outage purchased power collected through the purchase power adjustment tariff.

RESPONSE

Please see KPCO_R_KPSC_1_16_Attachment1 through KPCO_R_KPSC_1_16_Attachment6 for the requested calculations. The amount of purchased power associated with forced outages that is excluded from recovery in the FAC and recovered through the Purchased Power Adjustment Tariff is identified in the first tab of each attachment at the bottom of Column 16, which is labeled TOTAL FO REPLACEMENT COST EXCLUDED FROM FAC.

Witness: Jason M. Stegall

EXHIBIT ____ (LK-4)

Kentucky Power Company
KPSC Case No. 2022-00263
AG KIUC First Set of Data Requests
Dated October 13, 2022

DATA REQUEST

- 1_4** Refer to the Company's response to post hearing data request 2 Attachment 1 in Case No 2022-00036. Confirm that the Ceredo CT is a 100 mW generating unit owned by Appalachian Power Company. Provide all evidence that the Ceredo startup cost of \$3,000 would scale up proportionately if the unit was larger, for example, 500 mW (to \$15,000) or 1000 mW (\$30,000). Provide all evidence that the startup cost of \$3,000 would not scale up proportionately if the unit was larger, for example, 500 mW or 1000 mW. Provide all evidence as to what an appropriate scale would be if the unit was larger, such as a startup cost curve. In addition, provide all evidence in support of such a cost curve.

RESPONSE

The startup costs are not scalable. Ceredo is a generating facility owned by Appalachian Power Company and consists of six natural gas-fired combustion turbine units, each approximately 90 MW in capacity. The Company cannot provide evidence that startup costs would scale up or scale down proportionately if an individual unit was built to a different level of capacity because the Company has not performed that calculation. Furthermore, the Company notes that startup costs are based on each individual unit's startup process, which would be different based on the technical configuration, size of the unit, the amount of heat and steam required to synchronize the turbine with the grid, and the cost of fuel. Finally, the Company notes that startup costs as defined by PJM are primarily fuel costs and would change with the underlying cost of fuel.

Witness: Jason M. Stegall

EXHIBIT ____ (LK-5)

Kentucky Power Company
Kpsc Case No. 2022-00263
AG KIUC First Set of Data Requests
Dated October 13, 2022
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DATA REQUEST

- 1_10** Refer to the Excel file KPCO_R_KPSC_1_16_Attachment5 attached to the response to Staff's First Set of Data Requests, Item No. 16. Refer further to the tab 03-22 hourly Purch Alloc and further to cells M3 through Q6, which show the calculation of \$/MWh for each of the generating units for March 2022.
- a. Confirm that the actual MWh generated for March 2022 match the amounts for each generating unit as reflected in cells M3 through Q3. If not confirmed, explain and provide the correct amounts.
 - b. Confirm that the cost of generation in March 2022 match the amounts for each generating unit as reflected in cells M5 through Q5. If not confirmed, explain and provide the correct amounts.
 - c. For each hour in March 2022, provide the generation by hour for each generating unit. If zero for any hour, reflect as zero.
 - d. Indicate how many hours of generation were experienced by Mitchell 1 during March 2022.
 - e. Indicate if there was some type of cost reallocation or reclassification for each generating unit during March 2022. If so, describe each such event.
 - f. Explain all reasons why the generation costs for Mitchell 1, \$272,174.25, were so high in order to generate only 220 MWh with a cost per MWh of \$1,239.347 during March 2022. As part of the answer, break down all generation costs reflected by category of costs.
 - g. Explain all reasons why the generation costs for Mitchell 2 were negative \$21,128.49 during March 2022 when the generation that month was zero. As part of the answer, provide a breakdown of all negative generation costs reflected by category of costs.
 - h. Explain all reasons why the generation costs for Rockport 2 were negative \$179,892.45 during March 2022 when the generation that month was zero. As part of the answer, provide a breakdown of all negative generation costs reflected by category of costs.
 - i. Explain all reasons why the generation costs for Rockport 1, \$110,323.47, were so high in order to generate only 1,373 MWh with a cost per MWh of \$80.374 during March 2022. As part of the answer, break down all generation costs reflected by category of costs.

RESPONSE

- a. Confirmed, those values represent the actual Net Generation amounts for each generating unit.

Kentucky Power Company
KPSC Case No. 2022-00263
AG KIUC First Set of Data Requests
Dated October 13, 2022
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b. While the values reflect fuel expense and generation of these units, they do not present a complete picture of what has occurred during March 2022. The amounts in identified in Part b of the question represent the total fuel expense assigned to each resource as recorded in the Company's General Ledger during the month of March 2022.

c. Please see KPCO_R_AG-KIUC_1_10_Attachment1 for the requested information.

d. Mitchell Unit 1 had seven hours of non-zero generation during March 2022. Unit was well into startup and had paralleled with the electric grid but had not completed the startup sequence when the primary air duct to No. 16 pulverizer failed. The unit could not be operated in a safe manner with this condition and had to be removed from service.

e. The Company completes a coal inventory survey twice per year at the Mitchell and Rockport facilities. The survey results lead to one of three actions, no-change to the coal inventory, an increase to the coal inventory or a decrease to the coal inventory. A survey adjustment was recorded to the coal piles at the Rockport Plant in the March 2022 accounting cycle.

f. These costs include coal consumption of \$13,308.17 and fuel oil consumption of 258,866.08. The primary driver of the consumption of fuel oil used to start Unit 1 on March 27. Unit 1 had to use an Auxiliary Boiler to supply startup steam because unit 2 was out of service. The Auxiliary Boiler is fired using fuel oil resulting in the high charge.

g. The Company realized that it had overstated its fuel oil consumption in the February 2022 accounting cycle and recorded a correction in the March 2022 accounting cycle. Kentucky Power's share of the correction resulted in the \$21,128.49 credit to the accounting books.

h. The Company completes a coal inventory survey twice per year at the Mitchell and Rockport facilities. The survey results lead to one of three actions, no-change to the coal inventory, an increase to the coal inventory or a decrease to the coal inventory. Rockport Unit 2 recognized a fuel survey adjustment that was recorded as a credit to fuel expense. Kentucky Power's share of the credit is \$179,892.45.

Kentucky Power Company
KPSC Case No. 2022-00263
AG KIUC First Set of Data Requests
Dated October 13, 2022
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i. This amount reflects Kentucky's share of Rockport Unit 1 fuel consumption which includes coal consumption of \$44,711.88, a coal survey adjustment of (\$25,163.49), and fuel oil consumption of \$90,775.09. The Company completes a coal inventory survey twice per year at the Mitchell and Rockport facilities. The survey results lead to one of three actions, no-change to the coal inventory, an increase to the coal inventory or a decrease to the coal inventory.

Witness: Jason M. Stegall