

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

In the Matter of:

**ELECTRONIC INVESTIGATION OF KENTUCKY)
POWER COMPANY ROCKPORT DEFERRAL) **CASE NO. 2022-00283**
MECHANISM)**

[ERRATA](#)
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**

OCTOBER 2022

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DIRECT TESTIMONY OF LANE KOLLEN

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

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

5
6 **Q. State your employer and occupation.**

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

11
12 **Q. Describe your education and professional experience.**

13 A. I earned both a Bachelor of Business Administration in Accounting degree and a
14 Master of Business Administration degree from the University of Toledo. I also
15 earned a Master of Arts degree in theology from Luther Rice University. I am a

1 Certified Public Accountant (“CPA”), with a practice license, a Certified
2 Management Accountant (“CMA”), and a Chartered Global Management
3 Accountant (“CGMA”). I am a member of numerous professional organizations,
4 including the American Institute of Certified Public Accountants, the Institute of
5 Management Accounting, and the Society of Depreciation Professionals.

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

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

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

3

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

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

8

9 **Q. Describe the purpose of your testimony.**

10 A. The purpose of my testimony is to address and make recommendations regarding
11 the calculation and implementation of the net rate reduction for specific rate
12 impacts through Tariff PPA after the termination of the Rockport Unit Power
13 Agreement (“Rockport UPA”) on December 7, 2022. I specifically address the
14 Company’s proposed calculation of the true-up for the difference in the Actual
15 Rockport Offset compared to the Estimated Rockport Offset for the period January
16 1, 2023 through December 31, 2023 and the potential rate impacts of the true-up in
17 early 2024 in the event that such a true-up is required. I also address an error in the
18 Company’s calculation of deferred carrying costs on the Rockport Deferral
19 Regulatory Asset (“Rockport Deferrals”) that affects the amortization and recovery
20 through Tariff PPA of the Rockport Deferrals starting December 8, 2022.

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

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

1 A. The Company's proposed ratemaking recovery of the Rockport Deferrals is based
2 on a settlement agreement in Case 2017-00179 that the Commission did not
3 expressly approve in the Order in that proceeding, although it did expressly approve
4 a reduction in the base revenue increase and authorize a deferral of the same
5 amount. In the Order, the Commission stated that it deferred the ratemaking
6 recovery of the Rockport Deferrals to a future proceeding. The Commission has
7 repeatedly stated its intent to review the appropriate recovery mechanism and
8 amortization period, as well as the credit for Rockport Fixed Costs Savings and
9 Rockport Offset, as those terms are defined in the settlement agreement.

10 The Commission has broad discretion over the ratemaking recovery of the
11 Rockport Deferrals. It could reject any Rockport Offset that would diminish the
12 Rockport Fixed Costs Savings that otherwise would flow through to customers
13 through Tariff PPA pursuant to the settlement agreement. It also could extend the
14 amortization and recovery period of the Rockport Deferrals from the five years set
15 forth in the settlement agreement.

16 My recommendations assume that the Commission will follow the
17 ratemaking recovery approach set forth in the settlement agreement. If the
18 Commission does follow this approach, then I recommend that the Commission
19 adopt the Company's proposal to set the Estimated Rockport Offset using the actual
20 per books earnings for the twelve months ending June 30, 2022. This will result in
21 a \$22.8 million reduction to the \$40.8 million Rockport Fixed Costs Savings that
22 otherwise will be reflected in Tariff PPA in calendar year 2023.

1 I also recommend that the Commission reject the Company's proposal to
2 set the Actual Rockport Offset and the resulting true-up using the actual per books
3 earnings for calendar year 2023 and instead use the Estimated Rockport Offset as
4 the Actual Rockport Offset, thus avoiding the need to calculate a true-up and
5 avoiding the need for a rate increase to recover the true-up in 2024. The Company
6 estimates that the true-up will recover another \$18.0 million in Tariff PPA in the
7 months March 2024 through May 2024.

8 However, calendar year 2023 results will reflect an overarching change in
9 facts and circumstances: the sale of the Company to Liberty. No party to the
10 settlement agreement could have known or foreseen that AEP would sell the
11 Company to Liberty Utilities, Inc. ("Liberty"), that the transaction would close in
12 2023, or that there would be significant one-time and ongoing costs resulting from
13 the transaction resulting in a reduction in the actual per books earnings in 2023,
14 increase in the Actual Rockport Offset and true-up, and another rate increase in
15 2024 on top of the base rate increase that will go into effect on or about January 1,
16 2024.

17 In addition, I identified an error in the Company's calculation of the
18 deferred carrying costs on the Rockport Deferrals. The Company agreed to correct
19 this error and filed errata calculations that reduce the deferred carrying costs and
20 the levelized recovery of the Rockport Deferrals.

21

22 **Q. Describe the settlement agreement in Case 2017-00179.**

1 A. Certain intervening parties in Case 2017-00179 filed a settlement agreement in that
2 proceeding that addressed revenue requirement, deferral, cost allocation, tariff, and
3 other issues. The signatories were KIUC, Kentucky League of Cities (“KLC”),
4 Kentucky School Boards Association (“KSBA”), Kentucky Cable
5 Telecommunications Association (“KCTA”), and Wal-Mart Stores East, LP and
6 Sam’s East, Inc. (“Walmart”). The AG and Kentucky Commercial Utility
7 Customers, Inc. (“KCUC”) were not signatories.

8 The settlement agreement includes a paragraph 3, which is entitled
9 “Rockport UPA Expense Deferral.” This paragraph of the settlement agreement
10 sets forth a series of five annual Rockport expense deferrals starting with the
11 effective date of the Order, addresses subsequent increases in Tariff PPA as those
12 annual expense deferrals declined, and addresses subsequent increases in Tariff
13 PPA to recover the amortization of the deferrals for accounting and ratemaking
14 purposes. This paragraph also defines the terms that I previously referenced and
15 other terms that I subsequently reference.

16 In its Order in Case 2017-00179, the Commission recited the terms of the
17 Rockport UPA Expense Deferral set forth in paragraph 3 of the settlement
18 agreement without analysis or comment, except to note the AG’s concerns with the
19 magnitude of the financing costs, and the Commission’s assessment that there are
20 “inherent risks” in any deferral mechanism. The Commission concluded that “the
21 benefits of the deferral outweigh the associated risks, and [the Commission]
22 approves the Rockport Deferral Mechanism and the associated \$15 million
23 decrease to rate base.” The Commission stated further that “The carrying charges

1 associated with this rider shall be based on the WACC approved in this Order and
2 are effective as of the date of this Order.” Finally, the Commission limited the
3 approval for “accounting purposes only,” and stated that “the appropriate
4 ratemaking treatment for this regulatory asset account will be addressed in
5 Kentucky Power's next general rate case.”

6

7 **Q. Did the Commission expressly approve the settlement agreement among**
8 **signatory intervening parties in Case 2017-00179?**

9 A No. In my experience, the Commission typically does not expressly approve a
10 settlement agreement, but rather determines whether specific provisions set forth in
11 the settlement agreement are reasonable or unreasonable and/or require
12 modification. More specifically, the Commission did not expressly approve the
13 terms set forth in paragraph 3 of the settlement agreement related to the Rockport
14 Deferrals, except to approve the \$15 million reduction in the base revenue
15 requirement and the related deferral of the same amount, and to authorize deferred
16 carrying charges on the deferrals starting on the effective date of the Order for
17 accounting purposes. The Commission stated the following in the Order in Case
18 2017-00179 at 40:

19 Given Kentucky Power's excess capacity and slow load growth, the
20 Commission believes the benefits of the deferral outweigh the associated
21 risks, and approves the Rockport Deferral Mechanism and the associated
22 \$15 million decrease to rate base. The carrying charges associated with this
23 rider shall be based on the WACC approved in this Order and are effective
24 as of the date of this Order. This approval is for accounting purposes only,
25 and the appropriate ratemaking treatment for this regulatory asset account
26 will be addressed in Kentucky Power's next general rate case.
27

1 Although the Commission referenced “the Rockport Deferral Mechanism”
2 in the Order in Case 2017-00179, this term is not used or defined in the
3 settlement agreement; nor is it defined by the Commission in the Order in that
4 case. This is an important point because the ~~Company~~ Commission stated
5 expressly that it did not approve “the appropriate ratemaking treatment for this
6 regulatory asset” and deferred that determination to a future rate proceeding.
7 Yet much of paragraph 3 in the settlement agreement addresses the
8 ratemaking treatment for this regulatory asset. The deferral of the “appropriate
9 ratemaking treatment for this regulatory asset” to a future proceeding means the
10 Commission did not approve the calculation of the Estimated Rockport Offset
11 or the Actual Rockport Offset, as those terms are defined in the settlement
12 agreement, the true-up of the Actual Rockport Offset to the Estimated
13 Rockport Offset, or the ratemaking recovery of any true-up deficiency.
14 Nor did the Commission expressly approve the future ratemaking and recovery
15 of the Rockport Deferrals. The only specific ratemaking that the
16 Commission expressly approved in that Order was the \$15 million reduction in the
17 base revenue increase.

18 **Q. Has the Commission previously stated its intent to investigate the ratemaking**
19 **recovery and amortization period for the Rockport Deferrals?**

20 A. Yes. The Commission has on multiple occasions, including the Order initiating
21 this proceeding, stated its intent to “investigate the appropriate amortization
22 period and recovery mechanism of Kentucky Power Company’s (Kentucky
23 Power) Rockport Unit Power Agreement (UPA) deferral regulatory asset

1 (Rockport Deferral Regulatory Asset), as well as a credit for Rockport Fixed
2 Cost Savings and Rockport Offset.”²

3 In addition, in the Order initiating this proceeding, the Commission stated:
4 “In response to Kentucky Power’s assertion that the settlement agreement terms
5 should not be modified in this proceeding, the Commission reiterates what was said
6 in the February 22, 2021 Order in Case No. 2020-00174: the amortization amount
7 of the Rockport Deferral Regulatory Asset or expected savings from the termination
8 of the Rockport UPA are properly before the Commission in accordance with the
9 Commission’s statutory duty to ensure that Kentucky Power’s rates are fair, just
10 and reasonable.”³

11
12 **Q. Describe the rate impacts from the termination of the Rockport UPA.**

13 A. There are numerous rate impacts, some of which are described in the settlement
14 agreement in Case 2017-00179 and the rest of which will occur via the operation
15 of several rate rider mechanisms, although the changes are interrelated.

16 Most significantly, the Company no longer will incur the Rockport Fixed
17 Costs after December 7, 2022, \$40.8 million of which it presently recovers through
18 the base revenue requirement and \$10.0 million of which it recovers through Tariff
19 PPA. The \$40.8 million is equal to the Rockport Fixed Costs Savings, as defined
20 in the settlement agreement. After December 7, 2022, the Company no longer will
21 incur the \$10.0 million in fixed costs and the amount recovered through Tariff PPA

² Order initiating this proceeding dated September 2, 2022 at 1.

³ *Id.*, 9.

1 will be reduced to \$0. The settlement agreement specifies that Tariff PPA will be
2 reduced by another \$40.8 million to reflect the fact that the Company no longer will
3 incur the remaining \$40.8 million in fixed costs, but will continue to recover the
4 costs through the base revenue requirement until base rates are reset in January
5 2024.

6 The settlement agreement also specifies that the \$40.8 million reduction
7 through Tariff PPA to reflect the Rockport Fixed Costs Savings, will be offset, but
8 only in 2023, by an increase to Tariff PPA in an amount sufficient to allow the
9 Company to earn its authorized return on equity on a per books basis in 2023. The
10 increase to Tariff PPA initially is estimated, which is defined in the settlement
11 agreement as the Estimated Rockport Offset. The estimated amount is
12 subsequently trued-up compared to the actual earnings deficiency on a revenue
13 equivalent basis, which is defined in the settlement agreement as the Actual
14 Rockport Offset. However, the settlement agreement specifies that the Actual
15 Rockport Offset cannot exceed the Rockport Fixed Costs Savings, or \$40.8 million.

16 The Company proposes an Estimated Rockport Offset of \$22.786 million
17 based on its calculation of the per books earnings deficiency on a revenue
18 equivalent basis calculated for the twelve months ending June 30, 2022.⁴ As I
19 subsequently discuss in greater detail, the Company estimates that the Actual
20 Rockport Offset will be the maximum amount of \$40.8 million, resulting in an
21 increase in Tariff PPA in 2024 of \$18.045 million to recover this true-up amount.⁵

⁴ BKW-Exhibit 4 attached to the Direct Testimony of Brian West.

⁵ Response to Staff 2-6.

1 The settlement agreement also specifies that the Company will recover the
2 Rockport Deferrals, including the deferred carrying costs, on a levelized
3 (annuitized) basis over five years starting the day after the Rockport UPA is
4 terminated. The Company proposes an initial annual increase of \$13.540 million
5 to Tariff PPA for the levelized recovery of the Rockport Deferrals over a five-year
6 period.⁶

7 In addition to the effects through Tariff PPA, all Rockport rate recoveries
8 through the Environmental Surcharge,⁷ Tariff CC (Capacity Charge), and Fuel
9 Adjustment Clause (“FAC”) will cease on December 8, 2022. These recoveries
10 will cease without Commission action and are not at issue in this proceeding,
11 although the FAC will include fuel and additional purchased power expenses to
12 replace the Rockport expense. The reduction in the Environmental Surcharge will
13 be \$26.3 million on an annual basis and the reduction in the Tariff CC will be \$6.2
14 million on an annual basis. The change in FAC expenses can only be estimated at
15 this time and likely will result in an increase in FAC rates, although the Company
16 estimates there will be a reduction.

17 Finally, there will be an increase in Tariff PPA for the cost to replace the
18 Rockport capacity necessary to serve the Company’s load. This increase will occur
19 without Commission action and is not an issue in this proceeding. The Company
20 estimates an increase of \$1.7 million on an annual basis to Tariff PPA.⁸

⁶ This is a revised amount, based on the Errata version of Mr. West’s Direct Testimony and exhibits.

⁷ The Environmental Surcharge still will reflect the base revenue requirement (“BRR”) credit for Rockport environmental costs included in the base revenue requirement until base rates are reset on or about January 1, 2024.

⁸ Response to Staff 2-4. I have attached a copy of this response as my Exhibit____(LK-2).

1

2 **Q. Has the Company prepared a summary of the rate effects of the Rockport UPA**
3 **termination on December 8, 2022?**

4 A. Yes. These rate impacts were summarized by the Company in response to
5 discovery.⁹ The Company's quantifications include estimates for the Actual
6 Rockport Offset and true-up in 2024 and changes in FAC expenses, and the actual
7 known savings in the Environmental Surcharge and Tariff CC. Inexplicably, the
8 Company's quantifications do not include the rate effects that will occur in
9 December 2022, but do include estimated rate effects in 2024 and in 2025, even
10 though most of those effects will be rolled into the base revenues on or about
11 January 1, 2024.¹⁰ Despite the fact that the Company's response to discovery did
12 not include the rate effects that will occur in December 2022, I don't believe there
13 is any disagreement that they will occur or any disagreement as to the rate effects
14 through Tariff PPA in December 2022.

15 In the following table, I have modified and simplified the Company's
16 summary table provided in response to discovery in order to focus only on the
17 effects on Tariff PPA. I removed the effects on the Environmental Surcharge,
18 Tariff CC, and the FAC and removed the effects of the Rockport Fixed Costs
19 Savings and Rockport Offset that no longer will be reflected in Tariff PPA on or
20 about January 1, 2024 when base rates are reset. I added the effects on Tariff PPA

⁹ Response to Staff 2-6. The amounts shown for the amortization and recovery of the Rockport Deferrals are the revised and corrected amounts that I subsequently describe. I have attached a copy of the narrative response and a copy of the Net Impact tab of the attachment to this response as my Exhibit___(LK-3).

¹⁰*Id.*

1 for December 2022. Again, I don't believe there is any disagreement that they will
2 occur or any disagreement as to the rate effects through Tariff PPA in December
3 2022.

4 The effects on Tariff PPA include the issues addressed by the Commission
5 in its Order initiating this case, two of which I subsequently address in this
6 testimony, the Estimated Rockport Offset, Actual Rockport Offset and true-up, and
7 the calculation of the Rockport Deferrals and annuitized amortization and recovery
8 of the Rockport Deferrals. I subsequently provide a modified version of this table
9 to reflect my recommendation to set the Actual Rockport Offset equal to the
10 Estimated Rockport Offset and avoid any true-up. The modified version of this
11 table can be used by the Commission to the extent that it rejects any Rockport Offset
12 or modifies the Actual Rockport Offset and/or extends the amortization and
13 recovery period for the Rockport Deferrals and/or makes other modifications to the
14 Tariff PPA recoveries due to the termination of the Rockport UPA.
15

| Kentucky Power Company Change in Tariff PPA Due to Termination of Rockport UPA As Estimated by the Company in Response to Staff 2-6 (Negative Amounts Reflect Savings to Customers) | | | |
|--|--|-----------------------|---------------------|
| | December 8, 2022 through December 31, 2022 | 2023 | 2024 |
| Recovery of Deferral* | \$873,517 | \$13,539,510 | \$13,539,510 |
| Declining Rockport Deferral**** | (\$645,161) | (\$10,000,000) | \$0 |
| Fixed Cost Credit**** | (\$2,634,267) | (\$40,831,141) | \$0 |
| ROE Offset** | \$0 | \$22,785,645 | \$0 |
| ROE Offset True-Up*** | \$0 | \$0 | \$18,045,496 |
| Forecasted Replacement Capacity | \$182,880 | \$1,663,348 | \$1,288,661 |
| Net Customer Impact | <u>(\$2,223,032)</u> | <u>(\$12,842,638)</u> | <u>\$32,873,666</u> |

Notes:
*Assumes a 5-year levelized amortization based on Company's corrected calculation in response to Staff 2-6.
** ROE Offset based upon Company's calculation using the per books results for the twelve months ended June 30, 2022.
*** ROE True-Up assumes the entirety of the Fixed Cost Savings is required for the Company to earn its Commission authorized ROE for 2023 based on the Company's response to Staff 2-6.
****These amounts will not be included in Tariff PPA after base rates are reset on or about January 1, 2024.

1 **Q. How do the amortization and recovery of the Rockport Deferrals, Estimated**
2 **Rockport Offset, and estimated Actual Rockport Offset true-up in the**
3 **Company's calculations shown in the preceding table compare to**
4 **the Company's estimates for these amount in Case 2017-00179?**

5 A. The amortization and recovery of the Rockport **deferrals estimated** in Case
6 2017-00179 was \$13.8 million compared to the revised and corrected amount in
7 this case of \$13.5 million, both based on levelized recovery over five years.¹¹
8 This is relatively close. The Estimated Rockport Offset was \$0.8 million and
9 the estimated Actual Rockport Offset true-up was negative \$0.2 million,
10 compared to the \$22.8 million and \$18.0 million amounts in this case. These
11 amounts are different by orders of magnitude and demonstrate how
12 significantly reality today differs from the estimated Rockport offsets five
13 years ago.

14
15 **Q. If the Commission authorizes an Estimated Rockport Offset, as that term**
16 **is defined in the settlement agreement in Case 2017-00179, is the**
17 **Company's proposed use of the twelve months ending June 30, 2022**
18 **reasonable for that purpose?**

19 A. Yes. It is based on actual per books results for a recent twelve-month period
20 while the Company was owned by AEP and serves as a reasonable proxy for 2023
21 under an assumption of continued ownership by AEP. The parties to the
settlement agreement in Case 2017-00179 could not reasonably have foreseen that

¹¹ Exhibit AEV-4S PPA Form 1.0 (Sample Only) attached to Alex Vaughan's settlement testimony in Case 2017-00179. I have attached a copy of the relevant portion of this exhibit as my Exhibit____(LK-6).

1 AEP would seek to sell the Company, that it would be acquired by Liberty
2 Utilities, Inc. (“Liberty”) in 2023, that Liberty would restructure the Company
3 and its affiliate relationships in 2023, that Liberty would significantly change the
4 Company’s cost structure in 2023, that the Liberty acquisition would result in
5 significant one-time charges in 2023, or that the Liberty acquisition would result in
6 significant transition costs in 2023 to integrate the Company into Liberty while
7 continuing to acquire services from AEP through the Transition Service
8 Agreement.

9

10 **Q. Despite the planned acquisition of the Company by Liberty in January**
11 **2023, does the Company still intend to use the actual per books results for**
12 **2023 to calculate the Actual Rockport Offset and the true-up to the**
13 **Estimated Rockport Offset?**

14 A. Yes. The Company stated in response to discovery that it “agrees that an
15 adjustment(s) would be considered to neutralize the 2023 net income impact of
16 conditions contingent upon close of the acquisition (such as the decommissioning
17 rider rate ‘holiday,’ eastern Kentucky fuel relief fund, \$43.561 million liability to
18 offset deferred distribution restoration expenses, and \$15 million annual refund
19 for Kentucky Power customers’ alleged transmission subsidization), if any.”¹²

20 This response appears to suggest that the Company would agree to increase
21 per books earnings to remove these writeoffs due solely to the Liberty acquisition
that will or may be recorded in 2023. However, the Company refused to provide

¹² Response to AG-KIUC 2-9. I have attached a copy of this response as my Exhibit____(LK-4).

1 a specific proposal to do so on the basis that “A proposal is premature until
2 specific accounting entries from the acquisition are determined” and stated
3 that it will address “such items” when it files the true-up for the Rockport Offset
4 on or before February 1, 2024.”¹³

5 In short, the Company’s response to discovery is not a specific agreement
6 or commitment that it will increase the per books earnings to remove these writeoffs
7 from the calculation of the Actual Rockport Offset and the true-up, so the
8 Company’s position remains unchanged at this time.

9

10 **Q. If the Liberty acquisition closes, is there yet another cost that the Company**
11 **may be required to record in 2023?**

12 A. Yes. After the Liberty acquisition closes, AEP no longer will reimburse the
13 Company for the tax effects of net operating losses (“NOL”) pursuant to the AEP
14 Tax Allocation Agreement. That means the Company will record the tax effects of
15 a net operating loss as an unreimbursed asset NOL accumulated deferred income
16 taxes (“ADIT”) on its balance sheet. Without reimbursement by AEP, the
17 Company will be required to finance that asset, thus further reducing the actual
18 earned return in 2023 under Liberty ownership compared to AEP ownership.

19

¹³ *Id.*

1 **Q. If the Liberty acquisition closes, is it reasonable to use the actual per books**
2 **earnings in 2023 to calculate the Actual Rockport Offset for purposes of the**
3 **true-up that will be recovered from customers in 2024?**

4 A. No. As I noted previously, no party knew or could have known on November 22,
5 2017, the date of the settlement agreement in Case 2017-00179, that AEP would
6 publicly announce its intent to review strategic options, including a potential sale
7 of the Company during an earnings call in early 2021, or that it would enter into a
8 Stock Purchase Plan to sell the Company to Liberty on October 26, 2021. No party
9 knew or could have known in 2017 that the Liberty acquisition would significantly
10 change the Company's cost structure in 2023, that the Liberty acquisition would
11 result in significant one-time charges in 2023, that the Liberty acquisition would
12 result in significant transition costs in 2023 to integrate the Company into Liberty
13 while continuing to acquire services from AEP through the Transition Service
14 Agreement, or that the Liberty acquisition would result in other increases in costs.

15 In addition, no party knew then or could have known during the pendency
16 of Case 2021-00481, in which the Commission approved the Liberty acquisition
17 subject to numerous conditions, including adoption of Liberty's commitments and
18 other conditions that will or may result in writeoffs, or that Liberty would delay the
19 acquisition after the Commission issued its Order in Case 2021-00481 from
20 October 2022 until January 2023, thus pushing the writeoffs into 2023. In fact, it is
21 entirely possible that the Liberty acquisition intentionally was delayed until 2023
22 to enable the Company to "claw back" a portion of the deleterious effects of several
23 of the conditions adopted by the Commission in the Order in Case 2021-00481 for

1 the benefit of Liberty from the very customers the Commission diligently attempted
2 to protect.

3

4 **Q. If the Liberty acquisition closes in 2023, is it reasonable to attempt to “adjust”**
5 **the actual per books earnings to remove all effects of the acquisition from the**
6 **calculation of the per books earnings in 2023?**

7 A. No. It should be obvious that it is not reasonable to attempt to “adjust” the actual
8 per books earnings to remove all effects of the acquisition. To do so, would require
9 the Commission to reject the use of actual per books earnings in 2023 and instead
10 attempt to construct a proforma calculation of adjusted earnings in 2023 for the
11 purpose of calculating the Actual Rockport Offset and the resulting true-up.

12 In addition to the various ratemaking adjustments necessary to remove the
13 effects of the writeoffs that I previously addressed, the Commission would need to
14 develop additional ratemaking adjustments to construct the hypothetical adjusted
15 earnings for the Company as if it had not been acquired and restructured, not been
16 integrated into Liberty, not incurred the costs to integrate the Company into the
17 Liberty structure and systems, not incurred the costs pursuant to the Transition
18 Service Agreement, not incurred the costs related to the asset NOL ADIT, and not
19 incurred other costs that would not have been incurred absent the acquisition.

20 In short, the actual earnings in 2023 under Liberty ownership is not the
21 bargain that was struck by the parties to the settlement agreement in Case 2017-
22 00179 and it would be unreasonable to attempt to adjust the actual earnings in 2023
23 to reflect continued AEP ownership.

1

2 **Q. What will be the effects if the Commission uses the actual per books earnings**
3 **in 2023 for the Rockport Offset true-up if the Liberty acquisition closes in**
4 **2023?**

5 A. The use of actual earnings in 2023 under Liberty ownership will result in the
6 complete elimination through the Rockport Offset true-up of any benefit to
7 customers of the \$40.8 million in Rockport Fixed Costs Savings, which the
8 Company will continue to recover in the base revenue requirement during 2023.

9 The Company will retain the entirety of the \$40.8 million and customers
10 will receive none the savings. The Company will recover the \$22.8 million for the
11 Estimated Rockport Offset through Tariff PPA in 2023 and then recover another
12 \$18.0 million for the Rockport Offset true-up through Tariff PPA (for a total of
13 \$40.8 million) in 2024 (\$6.015 million in each of the three months March 2024,
14 April 2024, and May 2024).¹⁴ These recoveries will be in addition to the base rate
15 increase effective on or about January 1, 2024.

16

17 **Q. How could the Commission address the complete elimination of any benefit to**
18 **customers of the Rockport Fixed Cost Savings if the Liberty acquisition**
19 **closes?**

20 A. I recommend that the Commission simply set the Actual Rockport Offset at the
21 Estimated Rockport Offset calculated by the Company based on the actual per

¹⁴ Response to Staff 2-6. See Exhibit____(LK-3).

1 books earnings for the twelve months ending June 30, 2022. This would avoid the
2 need to true-up the Rockport Offset, the need to develop “adjusted” earnings for
3 2023 for that purpose, and any increase in Tariff PPA to recover the true-up in 2024.

4 As I noted previously, the Commission has broad discretion on these
5 ratemaking issues. In addition to the recommendations that I make in accordance
6 with the ratemaking provisions set forth in paragraph 3 of the settlement agreement,
7 the Commission could exercise its discretion to eliminate the Rockport Offset
8 altogether in 2023, which would allocate the entirety of the Rockport Fixed Cost
9 Savings to customers in 2023, the same as the allocation to customers under the
10 settlement agreement for the December 9, 2022 through December 31, 2022 time
11 period.¹⁵

12
13 **Q. Describe the error that you identified in the Company’s calculation of deferred**
14 **carrying costs on the Rockport Deferrals reflected in Company witness Mr.**
15 **West’s BKW Exhibit 2 as initially filed.**

16 A. In its initial filing, the Company incorrectly calculated the monthly carrying costs
17 on the Rockport Deferrals through August 2022 using the current month Rockport
18 Deferrals balances instead of the prior month balances. In response to AG-KIUC
19 discovery, the Company acknowledged this error.¹⁶ The Company subsequently

¹⁵ Paragraph 3(f) of the settlement agreement states: “However, for 2023 only, the Rockport Fixed Cost Savings credit will be offset by the amount, if any, necessary for the Company to earn its Kentucky Commission-authorized return on equity (ROE) for 2023 (“Rockport Offset”). An example of the calculation of the Rockport Offset is included as Exhibit 2.”

¹⁶ Response to AG-KIUC 1-4. I have attached a copy of this response as my Exhibit___(LK-5).

1 filed an Errata version of Mr. West's Direct Testimony with a revised BKW Exhibit
2 that corrects this error.

3

4 **Q. What are the effects of correcting this error?**

5 A. The correction results in a \$0.239 million reduction (\$58.142 million less \$57.903
6 million) in the deferred carrying costs on the Rockport Deferrals and a \$0.057
7 million reduction in the levelized annual amortization of the Rockport Deferrals
8 using the Company's proposed five year amortization and recovery period.¹⁷

9

10 **Q. Provide a revised table to include the effects of the termination of the Rockport**
11 **UPA on December 7, 2022 and the effects of your recommendations in the**
12 **same format of your previous table summarizing the effects of the Company's**
13 **ratemaking proposals on Tariff PPA.**

14 A. Yes. The following table reflects these changes. It also reflects the effects of the
15 termination of the Rockport UPA from December 8, 2022 through December 31,
16 2022.

¹⁷ Amounts shown from BKW Exhibit 2 for the Company's initial filing and from the response to AG-KIUC 1-4 for the revised and corrected amounts.

Kentucky Power Company
Change in Tariff PPA Due to Termination of Rockport UPA
As Recommended by AG/KIUC
(Negative Amounts Reflect Savings to Customers)

| | December 8, 2022 through December 31, 2022 | 2023 | 2024 |
|---------------------------------|--|----------------|--------------|
| Recovery of Deferral* | \$873,517 | \$13,539,510 | \$13,539,510 |
| Declining Rockport Deferral**** | (\$645,161) | (\$10,000,000) | \$0 |
| Fixed Cost Credit**** | (\$2,634,267) | (\$40,831,141) | \$0 |
| ROE Offset** | \$0 | \$22,785,645 | \$0 |
| ROE Offset True-Up*** | \$0 | \$0 | \$0 |
| Forecasted Replacement Capacity | \$182,880 | \$1,663,348 | \$1,288,661 |
| Net Customer Impact | (\$2,223,032) | (\$12,842,638) | \$14,828,170 |

Notes:
* Assumes a 5-year levelized amortization based on Company's corrected calculation in response to Staff 2-6.
** ROE Offset based upon Company's calculation using the per books results for the twelve months ended June 30, 2022.
*** ROE Offset True-Up set to zero based on setting the ROE Offset on the per books results for the twelve months ended June 30, 2022.
**** These amounts will not be included in Tariff PPA after base rates are reset on or about January 1, 2024.

1

2

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

4 **A. Yes.**

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

In the Matter of:

**ELECTRONIC INVESTIGATION OF KENTUCKY)
POWER COMPANY ROCKPORT DEFERRAL) CASE NO. 2022-00283
MECHANISM)**

**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**

OCTOBER 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
26th day of October 2022.


Notary Public

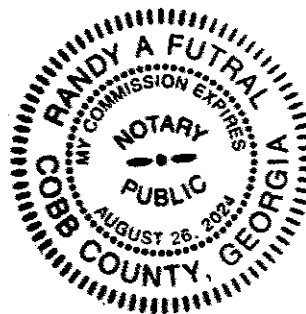


EXHIBIT ____ (LK-1)

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 October 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 October 2022**

| Date | Case | Jurisdct. | 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 October 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 October 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 October 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 October 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 October 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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| Date | Case | Jurisdic. | Party | Utility | Subject |
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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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| 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 |
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| 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 |
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| 01/01 | Case No. 2000-439 | KY | Kentucky Industrial Utility Customers, Inc. | Kentucky Utilities Co. | Recovery of environmental costs, surcharge mechanism. |
| 02/01 | A-110300F0095 A-110400F0040 | PA | Met-Ed Industrial Users Group, Penelec Industrial Customer Alliance | GPU, Inc. FirstEnergy Corp. | Merger, savings, reliability. |
| 03/01 | P-00001860 P-00001861 | PA | Met-Ed Industrial Users Group, Penelec Industrial Customer Alliance | Metropolitan Edison Co., Pennsylvania Electric Co. | Recovery of costs due to provider of last resort obligation. |
| 04/01 | U-21453, U-20925, U-22092 (Subdocket B) Settlement Term Sheet | LA | Louisiana Public Service Commission Staff | Entergy Gulf States, Inc. | Business separation plan: settlement agreement on overall plan structure. |
| 04/01 | U-21453, U-20925, U-22092 (Subdocket B) Contested Issues | LA | Louisiana Public Service Commission Staff | Entergy Gulf States, Inc. | Business separation plan: agreements, hold harmless conditions, separations methodology. |
| 05/01 | U-21453, U-20925, U-22092 (Subdocket B) Contested Issues Transmission and Distribution Rebuttal | LA | Louisiana Public Service Commission Staff | Entergy Gulf States, Inc. | Business separation plan: agreements, hold harmless conditions, separations methodology. |
| 07/01 | U-21453, U-20925, U-22092 (Subdocket B) Transmission and Distribution Term Sheet | LA | Louisiana Public Service Commission Staff | Entergy Gulf States, Inc. | Business separation plan: settlement agreement on T&D issues, agreements necessary to implement T&D separations, hold harmless conditions, separations methodology. |
| 10/01 | 14000-U | GA | Georgia Public Service Commission Adversary Staff | Georgia Power Company | Revenue requirements, Rate Plan, fuel clause recovery. |
| 11/01 | 14311-U Direct Panel with Bolin Killings | GA | Georgia Public Service Commission Adversary Staff | Atlanta Gas Light Co | Revenue requirements, revenue forecast, O&M expense, depreciation, plant additions, cash working capital. |
| 11/01 | U-25687 Direct | LA | Louisiana Public Service Commission Staff | Entergy Gulf States, Inc. | Revenue requirements, capital structure, allocation of regulated and nonregulated costs, River Bend uprate. |
| 02/02 | PUC Docket 25230 | TX | The Dallas-Fort Worth Hospital Council and the Coalition of Independent Colleges and Universities | TXU Electric | Stipulation. Regulatory assets, securitization financing. |

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

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| 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 |
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| 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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| | 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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| 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 |
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| 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 AD FIT, 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 October 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 | Vogtle 3 and 4 economics. |
| 08/17 | 17-0296-E-PC | WV | West Virginia Energy Users Group | Monongahela Power Company, The Potomac Edison Power Company | ADIT, OPEB. |
| 10/17 | 2017-00179 | KY | Kentucky Industrial Utility Customers, Inc. | Kentucky Power Company | Weather normalization, Rockport lease, O&M, incentive compensation, depreciation, income taxes. |
| 10/17 | 2017-00287 | KY | Kentucky Industrial Utility Customers, Inc. | Big Rivers Electric Corporation | Fuel cost allocation to native load customers. |
| 12/17 | 2017-00321 | KY | Attorney General | Duke Energy Kentucky (Electric) | Revenues, depreciation, income taxes, O&M, regulatory assets, environmental surcharge rider, FERC transmission cost reconciliation rider. |
| 12/17 | 29849 (Panel with Philip Hayet, Tom Newsome) | GA | Georgia Public Service Commission Staff | Georgia Power Company | Vogtle 3 and 4 economics, tax abandonment loss. |
| 01/18 | 2017-00349 | KY | Kentucky Attorney General | Atmos Energy Kentucky | O&M expense, depreciation, regulatory assets and amortization, Annual Review Mechanism, Pipeline Replacement Program and Rider, affiliate expenses. |
| 06/18 | 18-0047 | OH | Ohio Energy Group | Ohio Electric Utilities | Tax Cuts and Jobs Act. Reduction in income tax expense; amortization of excess ADIT. |
| 07/18 | T-34695 | LA | LPSC Staff | Crimson Gulf, LLC | Revenues, depreciation, income taxes, O&M, ADIT. |
| 08/18 | 48325 | TX | Cities Served by Oncor | Oncor Electric Delivery Company | Tax Cuts and Jobs Act; amortization of excess ADIT. |
| 08/18 | 48401 | TX | Cities Served by TNMP | Texas-New Mexico Power Company | Revenues, payroll, income taxes, amortization of excess ADIT, capital structure. |
| 08/18 | 2018-00146 | KY | KIUC | Big Rivers Electric Corporation | Station Two contracts termination, regulatory asset, regulatory liability for savings |
| 09/18 | 20170235-EI 20170236-EU | FL | Office of Public Counsel | Florida Power & Light Company | FP&L acquisition of City of Vero Beach municipal electric utility systems. |
| 10/18 | Direct Supplemental Direct | | | | |

**Expert Testimony Appearances
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As of October 2022**

| Date | Case | Jurisdic. | Party | Utility | Subject |
|-------------|---|------------------|---|---|--|
| 09/18 | 2017-370-E Direct | SC | Office of Regulatory Staff | South Carolina Electric & Gas Company and Dominion Energy, Inc. | Recovery of Summer 2 and 3 new nuclear development costs, related regulatory liabilities, securitization, NOL carryforward and ADIT, TCJA savings, merger conditions and savings. |
| 10/18 | 2017-207, 305, 370-E Surrebuttal Supplemental Surrebuttal | | | | |
| 12/18 | 2018-00261 | KY | Attorney General | Duke Energy Kentucky (Gas) | Revenues, O&M, regulatory assets, payroll, integrity management, incentive compensation, cash working capital. |
| 01/19 | 2018-00294 2018-00295 | KY | Kentucky Industrial Utility Customers, Inc. | Kentucky Utilities Company, Louisville Gas & Electric Company | AFUDC v. CWIP in rate base, transmission and distribution plant additions, capitalization, revenues generation outage expense, depreciation rates and expenses, cost of debt. |
| 01/19 | 2018-00281 | KY | Attorney General | Atmos Energy Corp. | AFUDC v. CWIP in rate base, ALG v. ELG depreciation rates, cash working capital, PRP Rider, forecast plant additions, forecast expenses, cost of debt, corporate cost allocation. |
| 02/19 | UD-18-17 Direct | New Orleans | Crescent City Power Users Group | Entergy New Orleans, LLC | Post-test year adjustments, storm reserve fund, NOL ADIT, FIN48 ADIT, cash working capital, depreciation, amortization, capital structure, formula rate plans, purchased power rider. |
| 04/19 | Surrebuttal and Cross-Answering | | | | |
| 03/19 | 2018-0358 | KY | Attorney General | Kentucky American Water Company | Capital expenditures, cash working capital, payroll expense, incentive compensation, chemicals expense, electricity expense, water losses, rate case expense, excess deferred income taxes. |
| 03/19 | 48929 | TX | Steering Committee of Cities Served by Oncor | Oncor Electric Delivery Company LLC, Sempra Energy, Sharyland Distribution & Transmission Services, L.L.C., Sharyland Utilities, L.P. | Sale, transfer, merger transactions, hold harmless and other regulatory conditions. |
| 06/19 | 49421 | TX | Gulf Coast Coalition of Cities | CenterPoint Energy Houston Electric | Prepaid pension asset, accrued OPEB liability, regulatory assets and liabilities, merger savings, storm damage expense, excess deferred income taxes. |
| 07/19 | 49494 | TX | Cities Served by AEP Texas | AEP Texas, Inc. | Plant in service, prepaid pension asset, O&M, ROW costs, incentive compensation, self-insurance expense, excess deferred income taxes. |
| 08/19 | 19-G-0309 19-G-0310 | NY | New York City | National Grid | Depreciation rates, net negative salvage. |

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

| 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 | SC | Office of Regulatory Staff | Duke Energy Carolinas, LLC, Duke Energy Progress, LLC | Integrated Resource Plans. |
| 04/21 | 2019-225-E Direct | | | | |
| 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 October 2022**

| Date | Case | Jurisdct. | 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 October 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. |

EXHIBIT ____ (LK-2)

Kentucky Power Company
KPSC Case No. 2022-00283
Commission Staff's Second Set of Data Requests
Dated October 12, 2022

DATA REQUEST

KPSC 2_4 Provide the amount of capacity, in megawatts and dollars, that Kentucky Power will purchase in 2023 that is directly related to the expiration of the Rockport Unit Power Agreement (UPA).

RESPONSE

The Company forecasts that with the expiration of the Rockport UPA it will require:

- 152.4MW of capacity through the 2022/2023 PJM planning year ending May 31, 2023 at \$50 per MW-day.
- 70.2MW of capacity through the PJM planning year ending May 31, 2024 at \$34.13 per MW-day.

The above translates to \$1,663,348 in replacement capacity costs for the 2023 calendar year. Please see KPCO_R_KPSC_2_6_Attachment1 tab "Replacement Capacity."

Witness: Brian K. West

EXHIBIT ____ (LK-3)

Kentucky Power Company
KPSC Case No. 2022-00283
Commission Staff's Second Set of Data Requests
Dated October 12, 2022

DATA REQUEST

KPSC 2_6 Provide the estimated net savings to Kentucky Power's customers from the expiration of the Rockport UPA, calculated as the difference between the amount currently recovered in rates and the cost of replacement capacity.

RESPONSE

Please see KPCO_R_KPSC_2_6_Attachment1 which provides estimated net impact due to the expiration of the Rockport UPA through May 2025.

Witness: Brian K. West

| | 2025 | 2025 | 2025 | 2025 | 2025 |
|---------------------------------|----------------------|----------------------|----------------------|----------------------|------|
| | February | March | April | May | |
| Recovery of Deferral* | \$1,128,292 | \$1,128,292 | \$1,128,292 | \$1,128,292 | |
| Declining Rockport Deferral | (\$833,333) | (\$833,333) | (\$833,333) | (\$833,333) | |
| Fixed Cost Credit | (\$3,402,595) | (\$3,402,595) | (\$3,402,595) | (\$3,402,595) | |
| ROE Offset | \$0 | \$0 | \$0 | \$0 | |
| ROE True Up** | \$0 | \$0 | \$0 | \$0 | |
| Forecasted Replacement Capacity | \$120,960 | \$133,920 | \$129,600 | \$133,920 | |
| Environmental Surcharge | (\$2,182,520) | (\$2,079,224) | (\$2,407,633) | (\$2,263,423) | |
| Capacity Charge | (\$516,667) | (\$516,667) | (\$516,667) | (\$516,667) | |
| Fuel Adjustment Clause | (\$2,390,189) | \$69,569 | (\$2,516,011) | (\$2,166,716) | |
| Net Impact | (\$8,076,051) | (\$5,500,038) | (\$8,418,347) | (\$7,920,521) | |

EXHIBIT ____ (LK-4)

Kentucky Power Company
KPSC Case No. 2022-00283
AG-KIUCs Second Set of Data Requests
Dated October 13, 2022

DATA REQUEST

AG-KIUC 2_9 Describe the Company’s proposal, if any, to ensure that the Rockport Offset, as defined in the settlement agreement in Case No. 2017-00179, does not increase due to the Liberty acquisition, including, but not limited to, commitments made by AEP/Liberty/Kentucky Power and other conditions imposed by the Commission in Case No. 2021-00481. In your response, specifically describe the Company’s proposal to calculate and/or modify the calculation of the, “Rockport Offset using a comparison of the per books return on equity for 2023 to the Commission-approved return on equity,” cited in the settlement agreement in Case No. 2017-00179 to ensure that the Rockport Offset does not increase due to the Liberty acquisition. If the Company has no proposal to address these concerns, then so state and explain why it does not have such a proposal.

RESPONSE

The 2017-00179 settlement agreement regarding the Rockport Offset requires the Company to utilize 2023 “per-books” net income. Nonetheless, the Company agrees that an adjustment(s) would be considered to neutralize the 2023 net income impact of conditions contingent upon close of the acquisition (such as the decommissioning rider rate “holiday,” eastern Kentucky fuel relief fund, \$43.561 million liability to offset deferred distribution restoration expenses, and \$15 million annual refund for Kentucky Power customers’ alleged transmission subsidization), if any.

A proposal is premature until specific accounting entries from the acquisition are determined. Please see the Company’s response to AG-KIUC 2_7 and 2_8 for further clarification. Accordingly, the true-up for the Rockport Offset to be filed within the Company’s purchase power agreement on or before February 1, 2024 will address such items. As always, the Commission will review the Company’s filing and determine its prudence.

Witness: Brian K. West

EXHIBIT ____ (LK-5)

Kentucky Power Company
KPSC Case No. 2022-00283
AG-KIUCs First Set of Data Requests
Dated September 26, 2022

DATA REQUEST

AG-KIUC 1_4 Refer to the column with the heading “Carrying Charges on Principal Net of ADIT” on BKW Exhibit 2.

a. Confirm that the Company calculated the current month’s carrying charges using the current month end rate base times the monthly cost of capital through August 2022, but then changed the calculation in September 2022 to calculate the current month’s carrying charges using the prior month end rate base times the monthly cost of capital.

b. Explain why the Company used the methodology described in part (a) of this question through August 2022 rather than the prior month end rate base times the monthly cost of capital methodology that it used starting in September 2022.

RESPONSE

a. and b. Please refer to AG-KIUC 1_5 for actual monthly carrying charges recorded by Kentucky Power, and corresponding calculation support. Kentucky Power has consistently calculated the current month's carrying charge using the prior month end rate base (defined as prior month end regulatory asset balance less ADIT) multiplied by the monthly cost of capital.

In the process of responding to this question, the Company determined that a correction to BKW Exhibit 2 is required to properly present the calculation of carrying charges through August 2022. Please refer to KPCO_R_AG-KIUC_1_4_Attachment1 for a corrected version of BKW Exhibit 2, which reflects actual carrying charges recorded by Kentucky Power as provided in response to AG-KIUC 1_5. An errata to the direct testimony of Brian K. West will also be filed, which includes an updated version of BKW Exhibit 2 and a correction to page 6, line 10, to clarify that the amount of the Rockport Deferral Regulatory Asset at the time of the expiration of the Rockport UPA, on December 8, 2022, is estimated to be \$57.9 million.

Witness: Heather M. Whitney

EXHIBIT ____ (LK-6)

Kentucky Power Company
Purchase Power Adjustment
XXXXX-Month Period ended XXXX
SAMPLE ONLY

| <u>Line</u> | | |
|-------------|--|------------------|
| (1) | Actual Non-Rockport PPA Costs X-Months Ended xxx - Form 3.0 | 79,835,179 |
| (2) | Non-Rockport PPA Base Rate Amount - Form 5.0 (Based on No. of Months) | 78,737,938 |
| (3) | Non-Rockport Current Period Revenue Requirement (Line 1 - Line 2) | 1,097,240 |
| (4) | Increase in Rockport Collection - Reduction of Amount of Rockport Base Rate Deferral (2020 - Dec 8, 2022)* | |
| (5) | Rockport Fixed Cost Savings (Dec 9, 2022+) | (11,111,111) |
| (6) | Subtotal (Line 3 + Line 4 + Line 5) | (10,013,871) |
| (7) | Gross-Up (Line 6 X .005425) | (543,252) |
| (8) | Rockport Deferral Amount to be Recovered through the PPA (Dec 9, 2022 - Dec 8, 2027) | 13,834,418 |
| (9) | Estimated Rockport Offset Amount (2023) | 821,670 |
| (10) | Rockport Offset True-Up (2024) | (164,334) |
| (11) | PPA Revenue Requirement before Prior Period Over/Under (Line 6 + Line 7 + Line 8 + Line 9 + Line 10) | 3,934,631 |
| (12) | Actual PPA Revenue Collected For X-Months Ended xxxxxx from PPA Form 4.0 | 7,777,777 |
| (13) | Prior Period PPA Revenue Target - Previous PPA Update Filing | 8,888,888 |
| (14) | Going Level PPA Revenue Requirement (Line 11 - Line 12 + Line 13) | <u>5,045,742</u> |
| | a.) Demand | \$4,660,892 |
| | b.) Energy | <u>\$384,850</u> |
| | | \$5,045,742 |

* \$5 million in 2020, \$10 million in 2021 and 2022