

**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)**

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

17
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 period
22 and recovery mechanism of Kentucky Power Company’s (Kentucky Power)
23 Rockport Unit Power Agreement (UPA) deferral regulatory asset (Rockport

1 Deferral Regulatory Asset), as well as a credit for Rockport Fixed Costs Savings
2 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 the**
4 **Company's estimates for these amount in Case 2017-00179?**

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

13

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

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

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

8

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

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

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

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

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

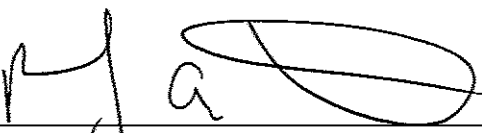
STATE OF GEORGIA)

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

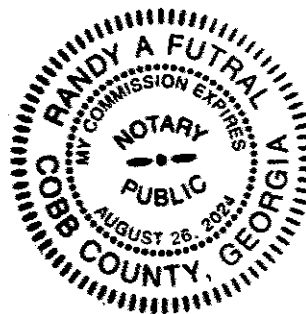


EXHIBIT ____ (LK-1)

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

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

**Expert Testimony Appearances
of
Lane Kollen
As of 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	Jurisdic.	Party	Utility	Subject
9/96 11/96	U-22092 U-22092 (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	River Bend phase-in plan, base/fuel realignment, NOL and AltMin asset deferred taxes, other revenue requirement issues, allocation of regulated/nonregulated costs.
10/96	96-327	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Environmental surcharge recoverable costs.
2/97	R-00973877	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy Co.	Stranded cost recovery, regulatory assets and liabilities, intangible transition charge, revenue requirements.
3/97	96-489	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Co.	Environmental surcharge recoverable costs, system agreements, allowance inventory, jurisdictional allocation.
6/97	TO-97-397	MO	MCI Telecommunications Corp., Inc., MCImetro Access Transmission Services, Inc.	Southwestern Bell Telephone Co.	Price cap regulation, revenue requirements, rate of return.
6/97	R-00973953	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning.
7/97	R-00973954	PA	PP&L Industrial Customer Alliance	Pennsylvania Power & Light Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning.
7/97	U-22092	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Depreciation rates and methodologies, River Bend phase-in plan.
8/97	97-300	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas & Electric Co., Kentucky Utilities Co.	Merger policy, cost savings, surcredit sharing mechanism, revenue requirements, rate of return.
8/97	R-00973954 (Surrebuttal)	PA	PP&L Industrial Customer Alliance	Pennsylvania Power & Light Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning.
10/97	97-204	KY	Alcan Aluminum Corp. Southwire Co.	Big Rivers Electric Corp.	Restructuring, revenue requirements, reasonableness.
10/97	R-974008	PA	Metropolitan Edison Industrial Users Group	Metropolitan Edison Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning, revenue requirements.
10/97	R-974009	PA	Penelec Industrial Customer Alliance	Pennsylvania Electric Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning, revenue requirements.
11/97	97-204 (Rebuttal)	KY	Alcan Aluminum Corp. Southwire Co.	Big Rivers Electric Corp.	Restructuring, revenue requirements, reasonableness of rates, cost allocation.
11/97	U-22491	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, other revenue requirement issues.

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

Date	Case	Jurisdct.	Party	Utility	Subject
11/97	R-00973953 (Surrebuttal)	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning.
11/97	R-973981	PA	West Penn Power Industrial Intervenor	West Penn Power Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, fossil decommissioning, revenue requirements, securitization.
11/97	R-974104	PA	Duquesne Industrial Intervenor	Duquesne Light Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning, revenue requirements, securitization.
12/97	R-973981 (Surrebuttal)	PA	West Penn Power Industrial Intervenor	West Penn Power Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, fossil decommissioning, revenue requirements.
12/97	R-974104 (Surrebuttal)	PA	Duquesne Industrial Intervenor	Duquesne Light Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning, revenue requirements, securitization.
1/98	U-22491 (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, other revenue requirement issues.
2/98	8774	MD	Westvaco	Potomac Edison Co.	Merger of Duquesne, AE, customer safeguards, savings sharing.
3/98	U-22092 (Allocated Stranded Cost Issues)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Restructuring, stranded costs, regulatory assets, securitization, regulatory mitigation.
3/98	8390-U	GA	Georgia Natural Gas Group, Georgia Textile Manufacturers Assoc.	Atlanta Gas Light Co.	Restructuring, unbundling, stranded costs, incentive regulation, revenue requirements.
3/98	U-22092 (Allocated Stranded Cost Issues) (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Restructuring, stranded costs, regulatory assets, securitization, regulatory mitigation.
3/98	U-22491 (Supplemental Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, other revenue requirement issues.
10/98	97-596	ME	Maine Office of the Public Advocate	Bangor Hydro-Electric Co.	Restructuring, unbundling, stranded costs, T&D revenue requirements.
10/98	9355-U	GA	Georgia Public Service Commission Adversary Staff	Georgia Power Co.	Affiliate transactions.
10/98	U-17735 Rebuttal	LA	Louisiana Public Service Commission Staff	Cajun Electric Power Cooperative	G&T cooperative ratemaking policy, other revenue requirement issues.

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Date	Case	Jurisdct.	Party	Utility	Subject
11/98	U-23327	LA	Louisiana Public Service Commission Staff	SWEPCO, CSW and AEP	Merger policy, savings sharing mechanism, affiliate transaction conditions.
12/98	U-23358 (Direct)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, tax issues, and other revenue requirement issues.
12/98	98-577	ME	Maine Office of Public Advocate	Maine Public Service Co.	Restructuring, unbundling, stranded cost, T&D revenue requirements.
1/99	98-10-07	CT	Connecticut Industrial Energy Consumers	United Illuminating Co.	Stranded costs, investment tax credits, accumulated deferred income taxes, excess deferred income taxes.
3/99	U-23358 (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, tax issues, and other revenue requirement issues.
3/99	98-474	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co.	Revenue requirements, alternative forms of regulation.
3/99	98-426	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Revenue requirements, alternative forms of regulation.
3/99	99-082	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co.	Revenue requirements.
3/99	99-083	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Revenue requirements.
4/99	U-23358 (Supplemental Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, tax issues, and other revenue requirement issues.
4/99	99-03-04	CT	Connecticut Industrial Energy Consumers	United Illuminating Co.	Regulatory assets and liabilities, stranded costs, recovery mechanisms.
4/99	99-02-05	CT	Connecticut Industrial Utility Customers	Connecticut Light and Power Co.	Regulatory assets and liabilities, stranded costs, recovery mechanisms.
5/99	98-426 99-082 (Additional Direct)	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co.	Revenue requirements.
5/99	98-474 99-083 (Additional Direct)	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Revenue requirements.
5/99	98-426 98-474 (Response to Amended Applications)	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co., Kentucky Utilities Co.	Alternative regulation.
6/99	97-596	ME	Maine Office of Public Advocate	Bangor Hydro-Electric Co.	Request for accounting order regarding electric industry restructuring costs.
7/99	U-23358	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Affiliate transactions, cost allocations.

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Date	Case	Jurisdic.	Party	Utility	Subject
7/99	99-03-35	CT	Connecticut Industrial Energy Consumers	United Illuminating Co.	Stranded costs, regulatory assets, tax effects of asset divestiture.
7/99	U-23327	LA	Louisiana Public Service Commission Staff	Southwestern Electric Power Co., Central and South West Corp, American Electric Power Co.	Merger Settlement and Stipulation.
7/99	97-596 Surrebuttal	ME	Maine Office of Public Advocate	Bangor Hydro-Electric Co.	Restructuring, unbundling, stranded cost, T&D revenue requirements.
7/99	98-0452-E-GI	WV	West Virginia Energy Users Group	Monongahela Power, Potomac Edison, Appalachian Power, Wheeling Power	Regulatory assets and liabilities.
8/99	98-577 Surrebuttal	ME	Maine Office of Public Advocate	Maine Public Service Co.	Restructuring, unbundling, stranded costs, T&D revenue requirements.
8/99	98-426 99-082 Rebuttal	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co.	Revenue requirements.
8/99	98-474 98-083 Rebuttal	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Revenue requirements.
8/99	98-0452-E-GI Rebuttal	WV	West Virginia Energy Users Group	Monongahela Power, Potomac Edison, Appalachian Power, Wheeling Power	Regulatory assets and liabilities.
10/99	U-24182 Direct	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, affiliate transactions, tax issues, and other revenue requirement issues.
11/99	PUC Docket 21527	TX	The Dallas-Fort Worth Hospital Council and Coalition of Independent Colleges and Universities	TXU Electric	Restructuring, stranded costs, taxes, securitization.
11/99	U-23358 Surrebuttal Affiliate Transactions Review	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Service company affiliate transaction costs.
01/00	U-24182 Surrebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, affiliate transactions, tax issues, and other revenue requirement issues.
04/00	99-1212-EL-ETP 99-1213-EL-ATA 99-1214-EL-AAM	OH	Greater Cleveland Growth Association	First Energy (Cleveland Electric Illuminating, Toledo Edison)	Historical review, stranded costs, regulatory assets, liabilities.

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Date	Case	Jurisdct.	Party	Utility	Subject
05/00	2000-107	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Co.	ECR surcharge roll-in to base rates.
05/00	U-24182 Supplemental Direct	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Affiliate expense proforma adjustments.
05/00	A-110550F0147	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy	Merger between PECO and Unicom.
05/00	99-1658-EL-ETP	OH	AK Steel Corp.	Cincinnati Gas & Electric Co.	Regulatory transition costs, including regulatory assets and liabilities, SFAS 109, ADIT, EDIT, ITC.
07/00	PUC Docket 22344	TX	The Dallas-Fort Worth Hospital Council and The Coalition of Independent Colleges and Universities	Statewide Generic Proceeding	Escalation of O&M expenses for unbundled T&D revenue requirements in projected test year.
07/00	U-21453	LA	Louisiana Public Service Commission	SWEPCO	Stranded costs, regulatory assets and liabilities.
08/00	U-24064	LA	Louisiana Public Service Commission Staff	CLECO	Affiliate transaction pricing ratemaking principles, subsidization of nonregulated affiliates, ratemaking adjustments.
10/00	SOAH Docket 473-00-1015 PUC Docket 22350	TX	The Dallas-Fort Worth Hospital Council and The Coalition of Independent Colleges and Universities	TXU Electric Co.	Restructuring, T&D revenue requirements, mitigation, regulatory assets and liabilities.
10/00	R-00974104 Affidavit	PA	Duquesne Industrial Intervenor	Duquesne Light Co.	Final accounting for stranded costs, including treatment of auction proceeds, taxes, capital costs, switchback costs, and excess pension funding.
11/00	P-00001837 R-00974008 P-00001838 R-00974009	PA	Metropolitan Edison Industrial Users Group Penelec Industrial Customer Alliance	Metropolitan Edison Co., Pennsylvania Electric Co.	Final accounting for stranded costs, including treatment of auction proceeds, taxes, regulatory assets and liabilities, transaction costs.
12/00	U-21453, U-20925, U-22092 (Subdocket C) Surrebuttal	LA	Louisiana Public Service Commission Staff	SWEPCO	Stranded costs, regulatory assets.
01/01	U-24993 Direct	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, tax issues, and other revenue requirement issues.
01/01	U-21453, U-20925, U-22092 (Subdocket B) Surrebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Industry restructuring, business separation plan, organization structure, hold harmless conditions, financing.
01/01	Case No. 2000-386	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas & Electric Co.	Recovery of environmental costs, surcharge mechanism.

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

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

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Date	Case	Jurisd. dict.	Party	Utility	Subject
06/03	2003-00068	KY	Kentucky Industrial Utility Customers	Kentucky Utilities Co.	Environmental cost recovery, correction of base rate error.
11/03	ER03-753-000	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Unit power purchases and sale cost-based tariff pursuant to System Agreement.
11/03	ER03-583-000, ER03-583-001, ER03-583-002 ER03-681-000, ER03-681-001 ER03-682-000, ER03-682-001, ER03-682-002 ER03-744-000, ER03-744-001 (Consolidated)	FERC	Louisiana Public Service Commission	Entergy Services, Inc., the Entergy Operating Companies, EWO Marketing, L.P, and Entergy Power, Inc.	Unit power purchases and sale agreements, contractual provisions, projected costs, leveled rates, and formula rates.
12/03	U-26527 Surrebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Revenue requirements, corporate franchise tax, conversion to LLC, capital structure, post-test year adjustments.
12/03	2003-0334 2003-0335	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric Co.	Earnings Sharing Mechanism.
12/03	U-27136	LA	Louisiana Public Service Commission Staff	Entergy Louisiana, Inc.	Purchased power contracts between affiliates, terms and conditions.
03/04	U-26527 Supplemental Surrebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Revenue requirements, corporate franchise tax, conversion to LLC, capital structure, post-test year adjustments.
03/04	2003-00433	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas & Electric Co.	Revenue requirements, depreciation rates, O&M expense, deferrals and amortization, earnings sharing mechanism, merger surcredit, VDT surcredit.
03/04	2003-00434	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Revenue requirements, depreciation rates, O&M expense, deferrals and amortization, earnings sharing mechanism, merger surcredit, VDT surcredit.
03/04	SOAH Docket 473-04-2459 PUC Docket 29206	TX	Cities Served by Texas-New Mexico Power Co.	Texas-New Mexico Power Co.	Stranded costs true-up, including valuation issues, ITC, ADIT, excess earnings.
05/04	04-169-EL-UNC	OH	Ohio Energy Group, Inc.	Columbus Southern Power Co. & Ohio Power Co.	Rate stabilization plan, deferrals, T&D rate increases, earnings.
06/04	SOAH Docket 473-04-4555 PUC Docket 29526	TX	Houston Council for Health and Education	CenterPoint Energy Houston Electric	Stranded costs true-up, including valuation issues, ITC, EDIT, excess mitigation credits, capacity auction true-up revenues, interest.

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

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

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Date	Case	Jurisdic.	Party	Utility	Subject
03/07	PUC Docket 33309	TX	Cities	AEP Texas Central Co.	Revenue requirements, including functionalization of transmission and distribution costs.
03/07	PUC Docket 33310	TX	Cities	AEP Texas North Co.	Revenue requirements, including functionalization of transmission and distribution costs.
03/07	2006-00472	KY	Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative	Interim rate increase, RUS loan covenants, credit facility requirements, financial condition.
03/07	U-29157	LA	Louisiana Public Service Commission Staff	Cleco Power, LLC	Permanent (Phase II) storm damage cost recovery.
04/07	U-29764 Supplemental and Rebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc., Entergy Louisiana, LLC	Jurisdictional allocation of Entergy System Agreement equalization remedy receipts.
04/07	ER07-682-000 Affidavit	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Allocation of intangible and general plant and A&G expenses to production and state income tax effects on equalization remedy receipts.
04/07	ER07-684-000 Affidavit	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Fuel hedging costs and compliance with FERC USOA.
05/07	ER07-682-000 Supplemental Affidavit	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Allocation of intangible and general plant and A&G expenses to production and account 924 effects on MSS-3 equalization remedy payments and receipts.
06/07	U-29764	LA	Louisiana Public Service Commission Staff	Entergy Louisiana, LLC, Entergy Gulf States, Inc.	Show cause for violating LPSC Order on fuel hedging costs.
07/07	2006-00472	KY	Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative	Revenue requirements, post-test year adjustments, TIER, surcharge revenues and costs, financial need.
07/07	ER07-956-000 Affidavit	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Storm damage costs related to Hurricanes Katrina and Rita and effects of MSS-3 equalization payments and receipts.
10/07	05-UR-103 Direct	WI	Wisconsin Industrial Energy Group	Wisconsin Electric Power Company, Wisconsin Gas, LLC	Revenue requirements, carrying charges on CWIP, amortization and return on regulatory assets, working capital, incentive compensation, use of rate base in lieu of capitalization, quantification and use of Point Beach sale proceeds.
10/07	05-UR-103 Surrebuttal	WI	Wisconsin Industrial Energy Group	Wisconsin Electric Power Company, Wisconsin Gas, LLC	Revenue requirements, carrying charges on CWIP, amortization and return on regulatory assets, working capital, incentive compensation, use of rate base in lieu of capitalization, quantification and use of Point Beach sale proceeds.
10/07	25060-U Direct	GA	Georgia Public Service Commission Public Interest Adversary Staff	Georgia Power Company	Affiliate costs, incentive compensation, consolidated income taxes, §199 deduction.

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Date	Case	Jurisdct.	Party	Utility	Subject
11/07	06-0033-E-CN Direct	WV	West Virginia Energy Users Group	Appalachian Power Company	IGCC surcharge during construction period and post-in-service date.
11/07	ER07-682-000 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Functionalization and allocation of intangible and general plant and A&G expenses.
01/08	ER07-682-000 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Functionalization and allocation of intangible and general plant and A&G expenses.
01/08	07-551-EL-AIR Direct	OH	Ohio Energy Group, Inc.	Ohio Edison Company, Cleveland Electric Illuminating Company, Toledo Edison Company	Revenue requirements.
02/08	ER07-956-000 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Functionalization of expenses, storm damage expense and reserves, tax NOL carrybacks in accounts, ADIT, nuclear service lives and effects on depreciation and decommissioning.
03/08	ER07-956-000 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Functionalization of expenses, storm damage expense and reserves, tax NOL carrybacks in accounts, ADIT, nuclear service lives and effects on depreciation and decommissioning.
04/08	2007-00562, 2007-00563	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co., Louisville Gas and Electric Co.	Merger surcredit.
04/08	26837 Direct Bond, Johnson, Thebert, Kollen Panel	GA	Georgia Public Service Commission Staff	SCANA Energy Marketing, Inc.	Rule Nisi complaint.
05/08	26837 Rebuttal Bond, Johnson, Thebert, Kollen Panel	GA	Georgia Public Service Commission Staff	SCANA Energy Marketing, Inc.	Rule Nisi complaint.
05/08	26837 Suppl Rebuttal Bond, Johnson, Thebert, Kollen Panel	GA	Georgia Public Service Commission Staff	SCANA Energy Marketing, Inc.	Rule Nisi complaint.
06/08	2008-00115	KY	Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative, Inc.	Environmental surcharge recoveries, including costs recovered in existing rates, TIER.

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Date	Case	Jurisdic.	Party	Utility	Subject
07/08	27163 Direct	GA	Georgia Public Service Commission Public Interest Advocacy Staff	Atmos Energy Corp.	Revenue requirements, including projected test year rate base and expenses.
07/08	27163 Taylor, Kollen Panel	GA	Georgia Public Service Commission Public Interest Advocacy Staff	Atmos Energy Corp.	Affiliate transactions and division cost allocations, capital structure, cost of debt.
08/08	6680-CE-170 Direct	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Power and Light Company	Nelson Dewey 3 or Colombia 3 fixed financial parameters.
08/08	6680-UR-116 Direct	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Power and Light Company	CWIP in rate base, labor expenses, pension expense, financing, capital structure, decoupling.
08/08	6680-UR-116 Rebuttal	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Power and Light Company	Capital structure.
08/08	6690-UR-119 Direct	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Public Service Corp.	Prudence of Weston 3 outage, incentive compensation, Crane Creek Wind Farm incremental revenue requirement, capital structure.
09/08	6690-UR-119 Surrebuttal	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Public Service Corp.	Prudence of Weston 3 outage, Section 199 deduction.
09/08	08-935-EL-SSO, 08-918-EL-SSO	OH	Ohio Energy Group, Inc.	First Energy	Standard service offer rates pursuant to electric security plan, significantly excessive earnings test.
10/08	08-917-EL-SSO	OH	Ohio Energy Group, Inc.	AEP	Standard service offer rates pursuant to electric security plan, significantly excessive earnings test.
10/08	2007-00564, 2007-00565, 2008-00251 2008-00252	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co., Kentucky Utilities Company	Revenue forecast, affiliate costs, ELG v ASL depreciation procedures, depreciation expenses, federal and state income tax expense, capitalization, cost of debt.
11/08	EL08-51	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Spindletop gas storage facilities, regulatory asset and bandwidth remedy.
11/08	35717	TX	Cities Served by Oncor Delivery Company	Oncor Delivery Company	Recovery of old meter costs, asset ADIT, 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.

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03/17	2016-00370 2016-00371	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Company, Louisville Gas and Electric Company	AMS, capital expenditures, maintenance expense, amortization expense, depreciation rates and expense.
06/17	29849 (Panel with Philip Hayet)	GA	Georgia Public Service Commission Staff	Georgia Power Company	Vogtle 3 and 4 economics.
08/17	17-0296-E-PC	WV	West Virginia Energy Users Group	Monongahela Power Company, The Potomac Edison Power Company	ADIT, OPEB.
10/17	2017-00179	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Weather normalization, Rockport lease, O&M, incentive compensation, depreciation, income taxes.
10/17	2017-00287	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Fuel cost allocation to native load customers.
12/17	2017-00321	KY	Attorney General	Duke Energy Kentucky (Electric)	Revenues, depreciation, income taxes, O&M, regulatory assets, environmental surcharge rider, FERC transmission cost reconciliation rider.
12/17	29849 (Panel with Philip Hayet, Tom Newsome)	GA	Georgia Public Service Commission Staff	Georgia Power Company	Vogtle 3 and 4 economics, tax abandonment loss.
01/18	2017-00349	KY	Kentucky Attorney General	Atmos Energy Kentucky	O&M expense, depreciation, regulatory assets and amortization, Annual Review Mechanism, Pipeline Replacement Program and Rider, affiliate expenses.
06/18	18-0047	OH	Ohio Energy Group	Ohio Electric Utilities	Tax Cuts and Jobs Act. Reduction in income tax expense; amortization of excess ADIT.
07/18	T-34695	LA	LPSC Staff	Crimson Gulf, LLC	Revenues, depreciation, income taxes, O&M, ADIT.
08/18	48325	TX	Cities Served by Oncor	Oncor Electric Delivery Company	Tax Cuts and Jobs Act; amortization of excess ADIT.
08/18	48401	TX	Cities Served by TNMP	Texas-New Mexico Power Company	Revenues, payroll, income taxes, amortization of excess ADIT, capital structure.
08/18	2018-00146	KY	KIUC	Big Rivers Electric Corporation	Station Two contracts termination, regulatory asset, regulatory liability for savings
09/18	20170235-EI 20170236-EU	FL	Office of Public Counsel	Florida Power & Light Company	FP&L acquisition of City of Vero Beach municipal electric utility systems.
10/18	Direct Supplemental Direct				

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

Date	Case	Jurisdiction	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 Surrebuttal				
03/21	51611	TX	Steering Committee of Cities Served by Oncor	Sharyland Utilities, L.L.C.	ADIT, capital structure, return on equity.

**Expert Testimony Appearances
of
Lane Kollen
As of 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	Jurisdic.	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	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023		
	Sum Through May	January	February	March	April	May	June	July	August	September	October	November	December							
Recovery of Deferral*	\$32,720,482	\$1,128,292	\$1,128,292	\$1,128,292	\$1,128,292	\$1,128,292	\$1,128,292	\$1,128,292	\$1,128,292	\$1,128,292	\$1,128,292	\$1,128,292	\$1,128,292	\$1,128,292	\$1,128,292	\$1,128,292	\$1,128,292	\$1,128,292	\$1,128,292	\$1,128,292
Declining Rockport Deferral	(\$24,166,667)	(\$833,333)	(\$833,333)	(\$833,333)	(\$833,333)	(\$833,333)	(\$833,333)	(\$833,333)	(\$833,333)	(\$833,333)	(\$833,333)	(\$833,333)	(\$833,333)	(\$833,333)	(\$833,333)	(\$833,333)	(\$833,333)	(\$833,333)	(\$833,333)	(\$833,333)
Fixed Cost Credit	(\$98,675,258)	(\$3,402,595)	(\$3,402,595)	(\$3,402,595)	(\$3,402,595)	(\$3,402,595)	(\$3,402,595)	(\$3,402,595)	(\$3,402,595)	(\$3,402,595)	(\$3,402,595)	(\$3,402,595)	(\$3,402,595)	(\$3,402,595)	(\$3,402,595)	(\$3,402,595)	(\$3,402,595)	(\$3,402,595)	(\$3,402,595)	(\$3,402,595)
ROE Offset	\$22,785,645	\$1,898,804	\$1,898,804	\$1,898,804	\$1,898,804	\$1,898,804	\$1,898,804	\$1,898,804	\$1,898,804	\$1,898,804	\$1,898,804	\$1,898,804	\$1,898,804	\$1,898,804	\$1,898,804	\$1,898,804	\$1,898,804	\$1,898,804	\$1,898,804	\$1,898,804
ROE True Up**	\$18,045,496	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Forecasted Replacement Capacity	\$3,604,329	\$236,220	\$236,220	\$236,220	\$236,220	\$236,220	\$236,220	\$236,220	\$236,220	\$236,220	\$236,220	\$236,220	\$236,220	\$236,220	\$236,220	\$236,220	\$236,220	\$236,220	\$236,220	\$236,220
Environmental Surcharge	(\$63,574,407)	(\$1,999,249)	(\$2,182,520)	(\$2,079,224)	(\$2,407,633)	(\$2,263,423)	(\$2,131,748)	(\$2,418,425)	(\$2,185,850)	(\$2,172,657)	(\$2,212,217)	(\$2,190,980)	(\$2,077,251)	(\$2,190,980)	(\$2,212,217)	(\$2,190,980)	(\$2,190,980)	(\$2,190,980)	(\$2,190,980)	(\$2,190,980)
Capacity Charge	(\$14,983,333)	(\$516,667)	(\$516,667)	(\$516,667)	(\$516,667)	(\$516,667)	(\$516,667)	(\$516,667)	(\$516,667)	(\$516,667)	(\$516,667)	(\$516,667)	(\$516,667)	(\$516,667)	(\$516,667)	(\$516,667)	(\$516,667)	(\$516,667)	(\$516,667)	(\$516,667)
Fuel Adjustment Clause	(\$56,612,632)	(\$2,941,332)	(\$2,390,189)	\$69,569	(\$2,516,011)	(\$2,166,716)	(\$3,096,841)	(\$4,072,749)	(\$3,800,223)	(\$403,171)	\$262,102	(\$11,605)	(\$2,266,811)	(\$11,605)	(\$262,102)	(\$11,605)	(\$262,102)	(\$11,605)	(\$262,102)	(\$2,266,811)
Net Impact	(\$180,856,345)	(\$6,429,861)	(\$6,084,848)	(\$3,498,934)	(\$6,420,543)	(\$5,919,418)	(\$6,882,210)	(\$8,142,399)	(\$7,637,298)	(\$4,229,449)	(\$3,601,340)	(\$3,856,206)	(\$5,995,287)	(\$3,856,206)	(\$3,601,340)	(\$3,856,206)	(\$3,856,206)	(\$3,856,206)	(\$3,856,206)	(\$3,856,206)

Notes

*Assumes a 5-year amortization
** ROE True-Up assumes the entirety of the Fixed Cost Savings is required for the Company to earn its Commission-authorized ROE for 2023. See 2017-00179 Settlement Agreement at pages 7 and 8.
Analysis does not reflect any changes resulting from any base case filing or proceeding after Case No. 2017-00179.
Analysis does not reflect an estimate for any potential future additional energy purchases required to meet load to replace Rockport energy.

	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2025	
	January	February	March	April	May	June	July	August	September	October	November	December	January	2025	January	
Recovery of Deferral*	\$1,128,292	\$1,128,292	\$1,128,292	\$1,128,292	\$1,128,292	\$1,128,292	\$1,128,292	\$1,128,292	\$1,128,292	\$1,128,292	\$1,128,292	\$1,128,292	\$1,128,292	\$1,128,292	\$1,128,292	\$1,128,292
Declining Rockport Deferral	(\$833,333)	(\$833,333)	(\$833,333)	(\$833,333)	(\$833,333)	(\$833,333)	(\$833,333)	(\$833,333)	(\$833,333)	(\$833,333)	(\$833,333)	(\$833,333)	(\$833,333)	(\$833,333)	(\$833,333)	(\$833,333)
Fixed Cost Credit	(\$3,402,595)	(\$3,402,595)	(\$3,402,595)	(\$3,402,595)	(\$3,402,595)	(\$3,402,595)	(\$3,402,595)	(\$3,402,595)	(\$3,402,595)	(\$3,402,595)	(\$3,402,595)	(\$3,402,595)	(\$3,402,595)	(\$3,402,595)	(\$3,402,595)	(\$3,402,595)
ROE Offset	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ROE True Up**	\$0	\$0	\$6,015,165	\$6,015,165	\$6,015,165	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Forecasted Replacement Capacity	\$74,274	\$69,482	\$74,274	\$71,878	\$74,274	\$129,600	\$133,920	\$133,920	\$129,600	\$133,920	\$129,600	\$133,920	\$129,600	\$129,600	\$133,920	\$133,920
Environmental Surcharge	(\$1,999,249)	(\$2,182,520)	(\$2,079,224)	(\$2,407,633)	(\$2,263,423)	(\$2,131,748)	(\$2,418,425)	(\$2,185,850)	(\$2,172,657)	(\$2,212,217)	(\$2,190,980)	(\$2,077,251)	(\$2,190,980)	(\$2,190,980)	(\$1,999,249)	(\$1,999,249)
Capacity Charge	(\$516,667)	(\$516,667)	(\$516,667)	(\$516,667)	(\$516,667)	(\$516,667)	(\$516,667)	(\$516,667)	(\$516,667)	(\$516,667)	(\$516,667)	(\$516,667)	(\$516,667)	(\$516,667)	(\$516,667)	(\$516,667)
Fuel Adjustment Clause	(\$2,941,332)	(\$2,390,189)	\$69,569	(\$2,516,011)	(\$2,166,716)	(\$3,096,841)	(\$4,072,749)	(\$3,800,223)	(\$403,171)	\$262,102	(\$11,605)	(\$2,266,811)	(\$2,941,332)	(\$2,941,332)	(\$2,941,332)	(\$2,941,332)
Net Impact	(\$8,490,611)	(\$8,127,530)	\$455,481	(\$2,460,904)	(\$1,965,002)	(\$8,723,292)	(\$9,981,556)	(\$9,476,456)	(\$6,070,531)	(\$5,440,498)	(\$5,697,288)	(\$7,834,444)	(\$8,430,964)	(\$8,430,964)	(\$8,430,964)	(\$8,430,964)

	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>
	<u>\$5,045,742</u>

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