

**COMMONWEALTH OF KENTUCKY**

**BEFORE THE PUBLIC SERVICE COMMISSION**

**IN THE MATTER OF:**

**Electronic Application Of Kentucky Power Company )**  
**For 1) A Certificate Of Public Convenience And )**  
**Necessity To Construct A Mechanical Draft Cooling ) Case No. 2026-00001**  
**Tower At The Mitchell Plant 2) Approval Of Certain )**  
**Regulatory And Accounting Treatments, And 3) All )**  
**Other Required Approvals and Relief )**

**DIRECT TESTIMONY**  
**AND EXHIBITS**  
**OF**  
**LANE KOLLEN**

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

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

**MAY 15, 2026**

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**DIRECT TESTIMONY OF LANE KOLLEN**

**I. QUALIFICATIONS AND SUMMARY**

1 **Q. 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 **Q. What is your occupation and by whom are you employed?**

6 A. I am a utility rate and planning consultant and am the President and a Principal of  
7 Kennedy and Associates.

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

9 A. I earned a Bachelor of Business Administration (BBA) degree in accounting and a  
10 Master of Business Administration (MBA) degree from the University of Toledo. I  
11 also earned a Master of Arts (MA) degree in theology from Luther Rice University. I  
12 am a Certified Public Accountant (CPA), with a practice license, Certified

1 Management Accountant (CMA), and Chartered Global Management Accountant  
2 (CGMA). I am a member of numerous professional organizations, including the  
3 Society of Depreciation Professionals.

4 I have been an active participant in the utility industry for more than forty  
5 years, as a consultant in the industry since 1983, an employee of The Toledo Edison  
6 Company in various accounting, auditing, and planning positions from 1976 to 1983,  
7 and an employee of an underground cable installation contractor from 1974 to 1976.

8 I have testified as an expert witness on several hundred occasions in  
9 proceedings before regulatory commissions and courts at the federal and state levels.  
10 I have addressed ratemaking, accounting, finance, tax, restructuring, mergers and  
11 acquisitions, system planning, resource acquisition, and distribution system  
12 performance issues.

13 I have testified before the Kentucky Public Service Commission (Commission)  
14 on several dozen occasions in base rate (electric, gas, and water), environmental  
15 surcharge, fuel adjustment clause, resource acquisition, and merger and acquisition  
16 proceedings involving Kentucky Power Company (Company or KPC), Duke Energy  
17 Kentucky, Inc. (DEK), East Kentucky Power Cooperative, Inc. (EKPC), Kentucky  
18 Utilities Company (KU), Louisville Gas and Electric Company (LG&E), Big Rivers  
19 Electric Corporation (BREC), Atmos Energy Corporation (Atmos), Columbia Gas of

1 Kentucky, Inc. (Columbia), Kentucky-American Water Company (KAW), and Water  
2 Service Corporation of Kentucky (WSCK).<sup>1</sup>

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

4 A. I am testifying on behalf of the Office of the Attorney General of the Commonwealth  
5 of Kentucky (AG) and Kentucky Industrial Utility Customers, Inc. (KIUC). The AG  
6 and KIUC (together, AG-KIUC) have been active participants in all significant KPC  
7 rate, planning, and certification proceedings for many years.

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

9 A. The purpose of my testimony is to address and make recommendations in response to  
10 the Company's requests for 1) a certificate of public convenience and necessity  
11 (CPCN) to construct a new mechanical draft cooling tower at the Mitchell Plant for  
12 Unit 2 (Mitchell 2) and partially demolish the existing cooling tower at Mitchell 2, 2)  
13 recovery of the cost of the cooling tower through Tariff G.R., a new tariff recently  
14 approved by the Commission in Case 2025-00257, 3) authority to defer the Company's  
15 construction costs to a regulatory asset, as well as a deferred return on the regulatory  
16 asset at the Company's weighted average cost of capital, 4) recovery of a current return  
17 on the construction work in progress (CWIP) costs through Tariff G.R. in lieu of  
18 allowance for funds used during construction (AFUDC), the Company's historic  
19 practice for accounting and base ratemaking and also reflected in the revenue

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<sup>1</sup> I provide additional detail regarding my education, professional certifications and affiliations, experience, and expert testimonies in Exhibit LK-1.

1 requirement formula in Tariff G.R. approved by the Commission in Case 2025-00257,  
2 5) recovery of incremental operation and maintenance (O&M) expenses and property  
3 tax expenses through Tariff G.R. and/or deferral to a regulatory asset, and 6)  
4 authorization for a new depreciation rate unique to the Mitchell 2 cooling tower in lieu  
5 of the presently approved depreciation rates for Mitchell 2, including the existing  
6 cooling tower.

7 **Q. Are each of the Company's requests set forth in the Application in this**  
8 **proceeding?**

9 A. No. Only the requests for the CPCN and authority to defer the construction costs to a  
10 regulatory asset were set forth in the Application. The additional requests were set  
11 forth and described in the direct testimonies of Company witnesses Nicole Coon and  
12 Tanner Wolfram.

13 **Q. Please summarize your testimony.**

14 A. I do not oppose the Company's request for a CPCN for the proposed new Mitchell 2  
15 mechanical draft cooling tower and the partial demolition of the existing cooling  
16 tower.<sup>2</sup> However, I oppose the Company's other requests for ratemaking recoveries  
17 and accounting deferrals that will impose higher costs and accelerated rate recoveries  
18 on customers. The Company's requests are contrary to the accounting rules and related

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<sup>2</sup> The Company's economic analyses indicate the proposed new cooling tower is the least cost alternative to continue operating Mitchell 2 through the probable retirement date reflected in the present Mitchell 2 depreciation rates and beyond that probable retirement date as long as it remains economic to do so.

1           ratemaking and will require the Commission to reverse or otherwise modify decisions  
2           reflected in the Final Order in Case 2025-00257, decisions the Company supported in  
3           its testimony, responses to discovery, and the settlement agreement in that proceeding.

4           I recommend the Commission minimize rate increases during the next several  
5           years and reject the Company's proposals to directly or indirectly modify the  
6           recoveries through the revenue requirement formula in Tariff G.R. that were approved  
7           in the Final Order in Case 2025-00257. That means capitalizing the financing costs  
8           during the construction period as AFUDC rather than recovering those costs as  
9           incurred through a current return on CWIP during construction through Tariff G.R.  
10          That means no recovery of incremental O&M and property tax expenses during or  
11          after the construction period through Tariff G.R. or through deferrals to a regulatory  
12          asset. That means no increase in the presently approved depreciation rates and the  
13          related additional depreciation expense through Tariff G.R. or through any deferrals  
14          to a regulatory asset.

15          The following table compares the annual rate increases and the effects on  
16          residential rates under the Company's requests compared to my recommendations.<sup>3</sup>

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<sup>3</sup> The effects of the Company's proposals on the Tariff G.R. annual revenue requirements and the average monthly residential bills were provided by the Company in response to KPSC 1-11. I provide a copy of the narrative portion of this response as Exhibit LK-2. The Company's response reflects the rate of return authorized in Case 2025-00257, but does not reflect the AFUDC offset or the depreciation rates approved for Mitchell in the Final Order in that proceeding. I utilized the Company's Excel workbook provided as Attachments 3 and 4 to the response to KPSC 1-11 to calculate the effects of the AG-KIUC recommendations.

Kentucky Power Company Comparison of Tariff G.R. Revenue Increases and Effects on Residential Rates Kentucky Power Company v AG-KIUC Mitchell 2 New Cooling Tower And Partial Demolition of Existing Cooling Tower Costs				
	Company Requests (\$)		AG-KIUC Recommendations (\$)	
	Incremental KPCO Tariff G.R. Revenue Increases	Incremental Residential Monthly Bill Increases	Incremental KPCO Tariff G.R. Revenue Increases	Incremental Residential Monthly Bill Increases
2026	1,172,737	0.36	-	-
2027	4,659,384	1.44	-	-
2028	1,189,926	0.36	-	-
2029	8,486,506	2.62	11,466,710	3.53
Cumulative Through 2029	15,508,553	4.78	11,466,710	3.53

1  
2 My recommendations will benefit customers without harming the Company by  
3 delaying the timing and reducing the magnitude of the Company's proposed rate  
4 increases through Tariff G.R. This delay will give the Company time to grow its sales  
5 and revenues through economic development and thereby reduce the impact on current  
6 customers. My recommendations also will benefit customers without harming the  
7 Company by providing greater savings from securitization financing if new legislation  
8 is enacted.

9 My specific recommendations are as follows.

- 10  
11  
12  
13  
14  
15
- I oppose and recommend the Commission deny the Company's request for authority to defer the Company's construction costs to a regulatory asset, as well as a deferred return on the regulatory asset at the Company's weighted average cost of capital. The request is inconsistent with generally accepted accounting principles (GAAP) and the FERC Uniform System of Accounts (USOA). The USOA requires that these costs, including the

1 deferred financing costs recorded as AFUDC, be recorded to FERC  
2 account 107 *Construction Work In Progress*.

- 3
- 4 • I oppose and recommend the Commission deny the Company’s request for  
5 recovery of a current return on CWIP through Tariff G.R. during the  
6 construction period. The Company’s request is inconsistent with its present  
7 status as an AFUDC company, meaning that AFUDC is accrued on all  
8 qualifying projects, such as this project. In addition, the Company’s request  
9 is inconsistent with the revenue requirement formula in the Tariff G.R.  
10 approved by the Commission in Case 2025-00257.
- 11
- 12 • I oppose and recommend the Commission deny the Company’s requests to  
13 recover incremental O&M and property tax expenses through Tariff G.R.  
14 or through deferrals. These expenses were intentionally excluded from the  
15 revenue requirement formula in the Tariff G.R approved by the  
16 Commission in Case 2025-00257.
- 17
- 18 • I oppose and recommend the Commission deny the Company’s request to  
19 authorize a new depreciation rate unique to the Mitchell 2 cooling tower.  
20 Instead, I recommend the Commission direct the Company to use the  
21 presently approved depreciation rates.

22 **II. ALL CONSTRUCTION COSTS ARE PROPERLY RECORDED TO**  
23 **CWIP; THE REQUEST FOR AUTHORITY TO DEFER CONSTRUCTION**  
24 **COSTS TO A REGULATORY ASSET SHOULD BE DENIED**

25 **Q. Describe the Company’s request to defer construction costs to a regulatory asset,**  
26 **including AFUDC, in lieu of recording the costs to CWIP.**

27 A. The Company’s Application requests “approval of accounting treatment to establish a  
28 regulatory asset to accumulate and defer for later review and recovery the costs of the  
29 Mitchell Cooling Tower Project.” Company witness Tanner Wolfram describes this  
30 request as follows:<sup>4</sup>

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<sup>4</sup> Direct Testimony of Tanner Wolfram at 15.

1 [T]he Company is requesting deferral authority for all costs related to the  
2 Mitchell Cooling Tower Project until such time that those costs can be  
3 incorporated into either the Generation Rider or base rates. This regulatory  
4 asset would correspond to those costs associated with the Mitchell Cooling  
5 Tower Project, including engineering and related work required to investigate  
6 potential alternatives, depreciation expense and a pre-tax WACC return on rate  
7 base/construction work in progress, incremental property tax expense and  
8 incremental O&M expense.

9 **Q. Are the costs incurred during construction, including deferred financing costs,**  
10 **properly deferred to a regulatory asset?**

11 A. No. These costs do not qualify for deferral pursuant to GAAP or the FERC USOA. To  
12 the contrary, these costs are properly recorded to CWIP pursuant to GAAP and the  
13 FERC USOA. GAAP for regulated utilities requires that “[a]ll costs for which revenue  
14 is intended to provide recovery be recorded to property, plant, and equipment,” or  
15 CWIP during construction, and transferred to plant in service after construction is  
16 completed.<sup>5</sup> GAAP states that these “costs include interest cost and amounts provided  
17 for earnings on shareholders' investments.” GAAP states that these costs include “[t]he  
18 cost of financing construction as financed partially by borrowings and partially by  
19 equity, capitalized as part of the cost of plant and equipment pursuant to requirements  
20 of the regulator.”<sup>6</sup>

21 Similar to, and consistent with, the requirements of GAAP, the FERC USOA  
22 requires that construction costs, including AFUDC, be recorded to account 107

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<sup>5</sup> Accounting Codification System (ACS) 360-980-20.

<sup>6</sup> *Id.*

1           *Construction Work In Progress*, along with the deferred financing costs recorded as  
2           AFUDC.<sup>7</sup> The FERC USOA description of the costs included in account 107 states:  
3           “[t]his account shall include the total of the balances of work orders for electric plant  
4           in process of construction” and states further that “[e]xpenditures on research,  
5           development, and demonstration projects for construction of utility facilities are to be  
6           included.”<sup>8</sup>

7           In addition, neither GAAP nor the FERC USOA allow construction costs to be  
8           deferred to a regulatory asset. GAAP only allows the utility to defer costs that  
9           otherwise would be charged to expense.<sup>9</sup> Construction costs are assets; they are not  
10          expenses. The FERC USOA further restricts the costs recorded to account 182.3 *Other*  
11          *Regulatory Assets* to those “not includable in other accounts, resulting from the  
12          ratemaking actions of regulatory agencies.” There is no action necessary by the  
13          Commission to override the GAAP or the FERC USOA accounting requirements, nor  
14          would it be appropriate or reasonable to do so.

15   **Q.    Is the Company’s request to defer costs to a regulatory asset consistent with its**

---

<sup>7</sup> FERC USOA Electric Plant Instruction 3 *Components of Construction Cost* and FERC USOA Balance Sheet Accounts, Account 107 *Construction Work in Progress – Electric*.

<sup>8</sup> *Id.*

<sup>9</sup> ASC 980-340-25-1, which states in part: “Rate actions of a regulator can provide reasonable assurance of the existence of an asset. An entity shall capitalize [defer] all or part of an incurred cost that would otherwise be charged to expense if both of the following criteria are met: 1.a. It is probable (as defined in Topic 450) that future revenue in an amount at least equal to the capitalized cost will result from inclusion of that cost in allowable costs for rate-making purposes. 1.b. Based on available evidence, the future revenue will be provided to permit recovery of the previously incurred cost rather than to provide for expected levels of similar future costs. If the revenue will be provided through an automatic rate-adjustment clause, this criterion requires that the regulator's intent clearly be to permit recovery of the previously incurred cost.”

1           **request to recover a return on the construction costs during construction and a**  
2           **return on and of the plant-related costs after construction through Tariff G.R.?**

3    A.    No. The revenue requirement formula in Tariff G.R. does not include a term for a  
4           regulatory asset in rate base or a term for amortization expense. The revenue  
5           requirement formula in Tariff G.R. includes a term for CWIP and another term for  
6           plant in service and accumulated depreciation in rate base. It also includes a term for  
7           depreciation expense, which will be recorded after construction is completed and the  
8           CWIP amounts are transferred to plant in service. In other words, the Commission  
9           would have to modify Tariff G.R. to provide the recovery sought by the Company in  
10          its Application and described by Witness Wolfram in his direct testimony.

11   **Q.    What is your recommendation in response to the Company's request to defer**  
12          **construction costs to a regulatory asset in lieu of recording them to CWIP?**

13    A.    I recommend the Commission deny the Company's request. It is inconsistent with  
14           GAAP and the FERC USOA, which require that construction costs be recorded to  
15           CWIP and transferred from CWIP to plant in service when construction is completed,  
16           not recorded to and maintained as a regulatory asset. It also is inconsistent with the  
17           Company's request to recover the new cooling tower costs through Tariff G.R., which  
18           has no term for a regulatory asset or amortization expense in the revenue requirement  
19           formula.

1           **III. THE COMPANY IS AN AFUDC COMPANY, NOT A CWIP COMPANY;**  
2           **THE REQUEST TO RECOVER A CURRENT RETURN ON CWIP SHOULD**  
3           **BE DENIED**

4   **Q.    Describe the Company’s request to recover a current return on the CWIP costs**  
5           **through Tariff G.R. in lieu of AFUDC.**

6    A.    The Company requests a change from its historic practice of deferring financing costs  
7           as AFUDC to recover a current return on the Mitchell 2 cooling tower CWIP costs  
8           during the construction period through Tariff G.R.

9   **Q.    Is this request consistent with the Company’s longstanding practice to defer these**  
10           **financing costs as AFUDC?**

11   A.    No. The Company’s request is inconsistent with the Company’s historic practice of  
12           deferring financing costs in the form of AFUDC. The AFUDC is included in CWIP  
13           during construction and then transferred to plant in service when construction is  
14           completed.

15           The historic ratemaking practice has been to include the CWIP in rate base, as  
16           reflected in the revenue requirement formula in the proposed Tariff G.R., and to  
17           include an “AFUDC offset” as an addition to operating income in the revenue  
18           requirement formula to effectively remove the current return on CWIP from the  
19           revenue requirement.

20           The Company did not include the AFUDC offset in the initial version of the  
21           proposed Tariff G.R. in Case 2025-00257. However, in response to the AG-KIUC  
22           direct testimony recommending that the revenue requirement formula in the proposed

1           Tariff G.R. be modified to include the AFUDC offset, Witness Wolffram agreed to  
2           this AG-KIUC recommendation in his rebuttal testimony in that proceeding. Witness  
3           Wolffram stated in his rebuttal testimony that “[t]he Company currently includes an  
4           AFUDC offset for CWIP projects in base rates, as evidenced by Adjustment 41  
5           supported by Company Witness Ciborek. As such, it would be appropriate to reflect  
6           that same treatment in the Generation Rider for *any* CWIP included in the Generation  
7           Rider moving forward, consistent with Mr. Kollen’s recommendation.”<sup>10</sup> (emphasis  
8           added).

9           In the Final Order in that case, the Commission directed the Company to  
10          modify the revenue requirement formula in the proposed Tariff G.R. to include the  
11          AFUDC offset. Despite its agreement in Case 2025-00257 to include the AFUDC  
12          offset in the revenue requirement formula in the proposed Tariff G.R. and in complete  
13          disregard of that agreement and the Commission Order, the Company failed to include  
14          the AFUDC offset in Tariff G.R. in its tariff compliance filing. When asked about this  
15          error in Tariff G.R. in this proceeding, the Company stated “There are no  
16          modifications to that tariff necessary as a result of this filing.”<sup>11</sup> While that may be  
17          procedurally correct with respect to “this filing,” it is not correct with respect to Case  
18          2025-00257.

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<sup>10</sup> Rebuttal Testimony of Tanner Wolffram at R8-R9 in Case 2025-00257.

<sup>11</sup> Company’s response to AG-KIUC 2-5. I provide a copy of this response as Exhibit LK-3.

1 **Q. Do you have additional concerns with the Company's request to recover a current**  
2 **return on the cooling tower CWIP through Tariff G.R?**

3 A. Yes. As I noted in my testimony on this issue in Case 2025-00257, the Company's  
4 historic use of AFUDC is lower cost than CWIP in rate base without an AFUDC offset  
5 on both a nominal and present value basis. This is due to a permanent tax penalty that  
6 imposes an unnecessary cost on customers over the service life of the assets.<sup>12</sup>

7 Another concern is that the CWIP approach without an AFUDC offset results  
8 in premature and accelerated recovery of the financing costs during the construction  
9 period before the asset is completed and before it provides any service to customers.  
10 In contrast, the Company's historic use of AFUDC defers the financing costs along  
11 with all other costs incurred during construction to CWIP and then recovers all CWIP  
12 costs only after construction is completed over the service life of the asset.

13 Yet another concern is that this request is a precursor, a stalking horse, for a  
14 construction project with a cost of less than \$100 million,<sup>13</sup> to use as precedent for

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<sup>12</sup> The Company acknowledged there would be an increase in the tax basis of the asset without a corresponding increase in the book basis in response to AG-KIUC 2-9. I provide a copy of this response as Exhibit LK-4. The increase in the tax basis is a temporary difference that results in a deferred tax asset (DTA), a tax penalty. The DTA increases rate base and will not fully reverse until the asset is fully depreciated for book accounting purposes. The Company's claim in the same response that this temporary difference would result in a deferred tax liability (DTL), a tax benefit, is incorrect. It is only when the tax basis is less than the book basis and/or when tax depreciation is greater than book depreciation that the result is a DTL. This is basic accounting. The sponsor of this response was Witness Wolfram who has an undergraduate degree in political science and a Juris Doctor degree, not an accounting degree or any accounting certifications. I note that there are no ADIT amounts included in Tariff G.R. The DTA penalty and harm to customers will be reflected in future base rate proceedings, not Tariff G.R, and was not included by the Company in its calculation of the revenue requirement or the residential rate impact of the new cooling tower. Nevertheless, it is a permanent penalty and harm to customers that will be reflected in base rates for the remaining service life of Mitchell 2.

<sup>13</sup> The Company incorrectly characterized the sum of the construction costs and the cost of removal as

1 requesting a current return on the cost of new generating units during construction,  
2 potentially costing \$1 billion or more. The Company recently filed a Notice of Intent  
3 to request a CPCN for a new in-state generating resource in Case 2026-00103.

4 The Company's attempt to transition from an AFUDC company to a CWIP  
5 company, at least with respect to the new Mitchell 2 cooling tower, stands in stark  
6 contrast to KU and LG&E, both of which have intentionally shifted, with Commission  
7 authorization, from CWIP companies to AFUDC companies on all of their new  
8 generating unit construction.

9 **Q. What are your recommendations with respect to including the Mitchell 2 cooling**  
10 **tower project costs in CWIP with no AFUDC offset in Tariff G.R. during the**  
11 **construction period?**

12 A. I recommend the Commission deny this request. The Commission already ruled on the  
13 treatment of CWIP in Tariff G.R and directed the AFUDC offset term be included in  
14 the revenue requirement formula, consistent with the Company's historic use of  
15 AFUDC for accounting and ratemaking purposes.

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"construction costs" in its Application, witness testimonies, and economic analyses, although it correctly reflected the cost of removal in its calculation of the rate impacts on customers. Construction costs and removal costs are accounted for differently and have different ratemaking impacts. Construction costs are recorded to CWIP. Cost of removal is recorded as a reduction to accumulated depreciation. In addition, after the old cooling tower is partially demolished, the Company will cease recording depreciation expense on the old cooling tower plant costs. The Company's calculations of the rate impacts do not include this reduction in depreciation expense. In response to AG-KIUC 1-3, AG-KIUC 1-5, AG-KIUC 2-6, and AG-KIUC 2-7, the Company agreed that the construction costs and removal costs would be recorded differently and have different ratemaking impacts. I provide a copy of these responses as Exhibit LK-5. In response to AG-KIUC 1-7, the Company provided the cost of removal at \$36 million of the estimated \$191 million (both total amounts; the Company's share is 50% of these amounts). I provide a copy of this response as Exhibit LK-6.

1 I recommend the Commission order the Company to correct its Tariff G.R. in  
2 its compliance filing to include the AFUDC offset term in the revenue requirement  
3 formula as directed by the Commission in its Final Order in Case 2025-00257. The  
4 Company failed to comply with the Commission Order on this issue, regardless of  
5 whether this failure was intentional or unintentional.

6 **IV. TARIFF G.R. EXCLUDES O&M AND PROPERTY TAX EXPENSES;**  
7 **THE REQUEST TO RECOVER THESE EXPENSES THROUGH TARIFF**  
8 **G.R. OR DEFERRAL TO A REGULATORY ASSET SHOULD BE DENIED**

9 **Q. The Company seeks to recover incremental O&M and property tax expense**  
10 **either through Tariff G.R. or through deferrals to a regulatory asset.<sup>14</sup> Is the**  
11 **Company authorized to recover incremental O&M expense and property tax**  
12 **expense through Tariff G.R.?**

13 A. No. The revenue requirement formula in Tariff G.R., as approved in Case 2025-00257,  
14 does not include these expenses. This was intentional, agreed to by the Company and  
15 AG-KIUC, and approved by the Commission. Tariff G.R. was developed and  
16 approved to remove the non-environmental Mitchell plant-related costs from the base  
17 revenue requirement to facilitate the securitization of those costs.<sup>15</sup> Tariff G.R.  
18 includes only the depreciation expense and income tax expense on those plant-related  
19 costs. The expenses were retained in the base revenue requirement and excluded from

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<sup>14</sup> Direct Testimony of Tanner Wolfram at 15.

<sup>15</sup> Although not included in the Company's proposed Tariff G.R. in Case 2025-00257, the Commission approved a term in the settlement agreement that modified the proposed Tariff G.R. to include Big Sandy 1 capital additions.

1 the Tariff G.R. revenue requirement because they will be incurred regardless of  
2 whether the plant-related costs are securitized.

3 **Q. What is your recommendation regarding the Company's request to recover**  
4 **incremental O&M expense and property tax expense through Tariff G.R. in this**  
5 **proceeding?**

6 A. I recommend the Commission deny the Company's requests to include the recovery  
7 of the incremental O&M expense and property tax expense in Tariff G.R. Those costs  
8 were expressly excluded from the Tariff G.R. approved by the Commission in Case  
9 2025-00257.

10 **Q. In the event the Commission authorizes the Companies request to defer costs,**  
11 **should the deferred costs include incremental O&M and property tax expenses?**

12 A. No. I recommend the Commission deny the request to defer any costs, and if it does  
13 not deny the request to defer any costs, that it deny the specific request to defer  
14 incremental O&M and property tax expenses. If the Commission does not deny the  
15 request to defer any costs, then the costs deferred should be limited to the costs  
16 included in the revenue requirement formula in Tariff G.R. The Commission agreed  
17 with the Company and AG-KIUC in Case 2025-00257 that Mitchell incremental O&M  
18 and property tax expenses were base rate costs, not Tariff G.R. costs. The same  
19 rationale relied on to exclude these expenses from Tariff G.R. is applicable to the  
20 deferral of these expenses.

1                   **V. MITCHELL PLANT DEPRECIATION RATES SHOULD BE**  
2                   **MINIMIZED IN ORDER TO MAXIMIZE POTENTIAL SECURITIZATION**  
3                   **SAVINGS; THE REQUEST FOR A UNIQUE AND HIGHER**  
4                   **DEPRECIATION RATE FOR THE COOLING TOWER COSTS SHOULD**  
5                   **BE DENIED**

6   **Q.    Describe the Company’s request to authorize a new depreciation rate unique to**  
7           **the Mitchell 2 cooling tower.**

8    A.    The Company requests Commission authorization of a new 8.33% depreciation rate  
9           unique to the Mitchell 2 cooling tower based on a 12-year service life in lieu of using  
10          the depreciation rates recently approved in Case 2025-00257. The proposed new  
11          depreciation rate assumes a probable retirement date of 2040, the same as the present  
12          depreciation rates for the Mitchell plant.

13 **Q.    Is a new depreciation rate unique to the new cooling tower costs necessary or**  
14           **justified?**

15 A.    No. There is no compelling reason to change the 3.19% depreciation rate recently  
16          approved for the Mitchell plant in Case 2025-00257 to a new and significantly higher  
17          depreciation rate unique to the new cooling tower. The Commission’s historic practice  
18          is to change depreciation rates only in conjunction with a base rate case based on a  
19          recent depreciation study. Once depreciation rates are approved by the Commission,  
20          they are applied to the gross plant in service balances in each plant account, which  
21          include all additions to and exclude all retirements from those gross plant in service  
22          balances between rate cases. Consistent with this historic practice, the Company  
23          presented a depreciation study and the Commission approved the proposed

1 depreciation rates in Case 2025-00257, with limited exceptions to remove terminal net  
2 salvage from the Big Sandy 1 plant depreciation rates and interim retirements and  
3 interim net salvage from the Mitchell plant depreciation rates. As I previously noted,  
4 the Mitchell plant depreciation rates approved in Case 2025-00257 already reflect a  
5 probable retirement date in 2040.

6 In addition, the Company's request to more than double the approved  
7 depreciation rate for the new cooling tower from the recently approved depreciation  
8 rate for the Mitchell plant accounts reverses its previous request in Case 2025-00257  
9 to maintain the prior depreciation rates in order to mitigate the requested rate increase  
10 and to maximize the potential savings from securitization of the plant-related costs.  
11 The Commission and parties agreed with the Company to maintain the prior  
12 depreciation rates for the Mitchell plant, adjusted only to exclude interim retirements  
13 and interim net salvage, again, in order to mitigate the requested rate increase and to  
14 maximize the potential savings from securitization.

15 The Company has provided no compelling reason to reverse its position in  
16 Case 2025-00257 and to abandon its stated objectives in Case 2025-00257 in exchange  
17 for higher Mitchell depreciation rates that will increase the Tariff G.R. revenue  
18 requirement and reduce the potential savings from securitization of the plant-related  
19 costs.

1 **Q. What is your recommendation regarding the Company's request to authorize a**  
2 **new depreciation rate unique to the Mitchell 2 cooling tower?**

3 A. I recommend the Commission deny this Company's request. It is not necessary or  
4 justified. It will unnecessarily impose higher costs on customers through Tariff G.R.  
5 and reduce potential savings from securitization of the Mitchell plant-related costs, the  
6 very reason that Tariff G.R. was proposed by the Company, supported by the parties,  
7 and approved by the Commission, albeit with modifications.

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

9 A. Yes.

10

**COMMONWEALTH OF KENTUCKY**

**BEFORE THE PUBLIC SERVICE COMMISSION**

**IN THE MATTER OF:**

**Electronic Application Of Kentucky Power Company )  
For (1) A Certificate Of Public Convenience And )  
Necessity To Construct A Mechanical Draft Cooling ) Case No. 2026-00001  
Tower At The Mitchell Plant 2) Approval Of Certain )  
Regulatory And Accounting Treatments, And 3) All )  
Other Required Approvals and Relief )**

**EXHIBITS  
OF  
LANE KOLLEN**

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

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

**MAY 15, 2026**

**AFFIDAVIT**

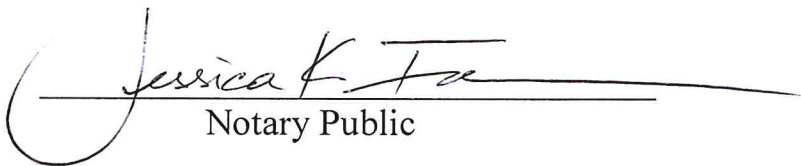
STATE OF GEORGIA        )

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  
15TH day of MAY 2026.

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

Jessica K Inman  
NOTARY PUBLIC  
Cherokee County, GEORGIA  
My Commission Expires 07/31/2027

**EXHIBIT LK-1**

## **RESUME OF LANE KOLLEN, PRESIDENT**

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### **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, PRESIDENT

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### 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, PRESIDENT

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### 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, PRESIDENT**

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**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 March 2026**

Date	Case	Jurisdic.	Party	Utility	Subject
10/86	U-17282 Interim	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Cash revenue requirements financial solvency.
11/86	U-17282 Interim Rebuttal	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Cash revenue requirements financial solvency.
12/86	9613	KY	Attorney General Div. of Consumer Protection	Big Rivers Electric Corp.	Revenue requirements accounting adjustments financial workout plan.
1/87	U-17282 Interim	LA 19th Judicial District Ct.	Louisiana Public Service Commission Staff	Gulf States Utilities	Cash revenue requirements, financial solvency.
3/87	General Order 236	WV	West Virginia Energy Users' Group	Monongahela Power Co.	Tax Reform Act of 1986.
4/87	U-17282 Prudence	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Prudence of River Bend 1, economic analyses, cancellation studies.
4/87	M-100 Sub 113	NC	North Carolina Industrial Energy Consumers	Duke Power Co.	Tax Reform Act of 1986.
5/87	86-524-E-SC	WV	West Virginia Energy Users' Group	Monongahela Power Co.	Revenue requirements, Tax Reform Act of 1986.
5/87	U-17282 Case In Chief	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Revenue requirements, River Bend 1 phase-in plan, financial solvency.
7/87	U-17282 Case In Chief Surrebuttal	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Revenue requirements, River Bend 1 phase-in plan, financial solvency.
7/87	U-17282 Prudence Surrebuttal	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Prudence of River Bend 1, economic analyses, cancellation studies.
7/87	86-524 E-SC Surrebuttal	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.

**Expert Testimony Appearances  
of  
Lane Kollen  
As of March 2026**

Date	Case	Jurisdct.	Party	Utility	Subject
2/88	10064	KY	Kentucky Industrial Utility Customers	Louisville Gas & Electric Co.	Revenue requirements, O&M expense, capital 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 March 2026**

Date	Case	Jurisdict.	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 PUCT	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 PUCT	Enron Gas Pipeline	Texas-New Mexico Power Co.	Deferred accounting treatment, sale/leaseback.
10/89	8928	TX PUCT	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 <sup>th</sup> 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 PUCT	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 March 2026**

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 PUCT	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 March 2026**

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 March 2026**

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)				
12/95	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 PUCT	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 March 2026**

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

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Date	Case	Jurisdic.	Party	Utility	Subject
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	Jurisdiction	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	Jurisdict.	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 PUCT	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 PUCT	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 PUCT	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	Jurisdict.	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 PUCT	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	Jurisdict.	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	Jurisdicht.	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 PUCT	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 PUCT	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	Jurisdct.	Party	Utility	Subject
08/04	SOAH Docket 473-04-4555 PUC Docket 29526 (Suppl Direct)	TX PUCT	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 PUCT	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 PUCT	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.

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Date	Case	Jurisdct.	Party	Utility	Subject
09/05	20298-U Panel with Victoria Taylor	GA	Georgia Public Service Commission Adversary Staff	Atmos Energy Corp.	Affiliate transactions, cost allocations, capitalization, 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 PUCT	Cities	Texas-New Mexico Power Co.	Stranded cost recovery through competition transition or change.
05/06	31994 Supplemental	TX PUCT	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.

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Date	Case	Jurisdic.	Party	Utility	Subject
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.
03/07	PUC Docket 33309	TX PUCT	Cities	AEP Texas Central Co.	Revenue requirements, including functionalization of transmission and distribution costs.
03/07	PUC Docket 33310	TX PUCT	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.

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Date	Case	Jurisdict.	Party	Utility	Subject
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.
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.

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Date	Case	Jurisdict.	Party	Utility	Subject
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.
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 PUCT	Cities Served by Oncor Delivery Company	Oncor Delivery Company	Recovery of old meter costs, asset AD FIT, cash working capital, recovery of prior year restructuring costs, levelized recovery of storm damage costs, prospective storm damage accrual, consolidated tax savings adjustment.
12/08	27800	GA	Georgia Public Service Commission	Georgia Power Company	AFUDC versus CWIP in rate base, mirror CWIP, certification cost, use of short term debt and trust preferred financing, CWIP recovery, regulatory incentive.
01/09	ER08-1056	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Entergy System Agreement bandwidth remedy calculations, including depreciation expense, ADIT, capital structure.

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Date	Case	Jurisdct.	Party	Utility	Subject
01/09	ER08-1056 Supplemental Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Blytheville leased turbines; accumulated depreciation.
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 PUCT	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.

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Date	Case	Jurisdct.	Party	Utility	Subject
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.
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.

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Date	Case	Jurisdct.	Party	Utility	Subject
03/10	E015/GR-09-1151	MN	Large Power Interveners	Minnesota Power	Revenue requirement issues, cost overruns on environmental retrofit project.
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 PUCT	Gulf Coast Coalition of Cities	CenterPoint Energy Houston Electric	Revenue requirement issues, including consolidated tax savings adjustment, incentive compensation FIN 48; AMS surcharge including roll-in to base rates; rate case expenses.
09/10	EL10-55	FERC	Louisiana Public Service Commission	Entergy Services, Inc., Entergy Operating Cos	Depreciation rates and expense input effects on System Agreement tariffs.
09/10	2010-00167	KY	Gallatin Steel	East Kentucky Power Cooperative, Inc.	Revenue requirements.
09/10	U-23327 Subdocket E Direct	LA	Louisiana Public Service Commission	SWEPCO	Fuel audit: S02 allowance expense, variable O&M expense, off-system sales margin sharing.
11/10	U-23327 Rebuttal	LA	Louisiana Public Service Commission	SWEPCO	Fuel audit: S02 allowance expense, variable O&M expense, off-system sales margin sharing.
09/10	U-31351	LA	Louisiana Public Service Commission Staff	SWEPCO and Valley Electric Membership Cooperative	Sale of Valley assets to SWEPCO and dissolution of Valley.
10/10	10-1261-EL-UNC	OH	Ohio OCC, Ohio Manufacturers Association, Ohio Energy Group, Ohio Hospital Association, Appalachian Peace and Justice Network	Columbus Southern Power Company	Significantly excessive earnings test.
10/10	10-0713-E-PC	WV	West Virginia Energy Users Group	Monongahela Power Company, Potomac Edison Power Company	Merger of First Energy and Allegheny Energy.

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Date	Case	Jurisdct.	Party	Utility	Subject
10/10	U-23327 Subdocket F Direct	LA	Louisiana Public Service Commission Staff	SWEPCO	AFUDC adjustments in Formula Rate Plan.
11/10	EL10-55 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc., Entergy Operating Cos	Depreciation rates and expense input effects on System Agreement tariffs.
12/10	ER10-1350 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc. Entergy Operating Cos	Waterford 3 lease amortization, ADIT, and fuel inventory effects on System Agreement tariffs.
01/11	ER10-1350 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc., Entergy Operating Cos	Waterford 3 lease amortization, ADIT, and fuel inventory effects on System Agreement tariffs.
03/11	ER10-2001 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc., Entergy Arkansas, Inc.	EAI depreciation rates.
04/11	Cross-Answering				
04/11	U-23327 Subdocket E	LA	Louisiana Public Service Commission Staff	SWEPCO	Settlement, incl resolution of SO2 allowance expense, var O&M expense, sharing of OSS margins.
04/11	38306 Direct	TX PUCT	Cities Served by Texas- New Mexico Power Company	Texas-New Mexico Power Company	AMS deployment plan, AMS Surcharge, rate case expenses.
05/11	Suppl Direct				
05/11	11-0274-E-GI	WV	West Virginia Energy Users Group	Appalachian Power Company, Wheeling Power Company	Deferral recovery phase-in, construction surcharge.
05/11	2011-00036	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Revenue requirements.
06/11	29849	GA	Georgia Public Service Commission Staff	Georgia Power Company	Accounting issues related to Vogtle risk-sharing mechanism.
07/11	ER11-2161 Direct and Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and Entergy Texas, Inc.	ETI depreciation rates; accounting issues.
07/11	PUE-2011-00027	VA	Virginia Committee for Fair Utility Rates	Virginia Electric and Power Company	Return on equity performance incentive.
07/11	11-346-EL-SSO 11-348-EL-SSO 11-349-EL-AAM 11-350-EL-AAM	OH	Ohio Energy Group	AEP-OH	Equity Stabilization Incentive Plan; actual earned returns; ADIT offsets in riders.
08/11	U-23327 Subdocket F Rebuttal	LA	Louisiana Public Service Commission Staff	SWEPCO	Depreciation rates and service lives; AFUDC adjustments.
08/11	05-UR-105	WI	Wisconsin Industrial Energy Group	WE Energies, Inc.	Suspended amortization expenses; revenue requirements.

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Date	Case	Jurisdct.	Party	Utility	Subject
08/11	ER11-2161 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and Entergy Texas, Inc.	ETI depreciation rates; accounting issues.
09/11	PUC Docket 39504	TX PUCT	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 PUCT	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 PUCT	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 PUCT	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 PUCT	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 PUCT	City of Austin d/b/a Austin Energy	City of Austin d/b/a Austin Energy	Rate case expenses.
12/12	40443	TX PUCT	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 PUCT	City of Austin d/b/a Austin Energy	City of Austin d/b/a Austin Energy	Rate case expenses.
03/13	12-426-EL-SSO	OH	The Ohio Energy Group	The Dayton Power and Light Company	Capacity charges under state compensation mechanism, Service Stability Rider, Switching Tracker.

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Date	Case	Jurisdict.	Party	Utility	Subject
04/13	12-2400-EL-UNC	OH	The Ohio Energy Group	Duke Energy Ohio, Inc.	Capacity charges under state compensation mechanism, deferrals, rider to recover deferrals.
04/13	2012-00578	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Resource plan, including acquisition of interest in Mitchell plant.
05/13	2012-00535	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Revenue requirements, excess capacity, restructuring.
06/13	12-3254-EL-UNC	OH	The Ohio Energy Group, Inc.,  Office of the Ohio Consumers' Counsel	Ohio Power Company	Energy auctions under CBP, including reserve prices.
07/13	2013-00144	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Biomass renewable energy purchase agreement.
07/13	2013-00221	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Agreements to provide Century Hawesville Smelter market access.
10/13	2013-00199	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Revenue requirements, excess capacity, restructuring.
12/13	2013-00413	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Agreements to provide Century Sebree Smelter market access.
01/14	ER10-1350 Direct and Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Waterford 3 lease accounting and treatment in annual bandwidth filings.
02/14	U-32981	LA	Louisiana Public Service Commission	Entergy Louisiana, LLC	Montauk renewable energy PPA.
04/14	ER13-432 Direct	FERC	Louisiana Public Service Commission	Entergy Gulf States Louisiana, LLC and Entergy Louisiana, LLC	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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Date	Case	Jurisdct.	Party	Utility	Subject
04/15	ER2014-0370	MO	Midwest Energy Consumers' Group	Kansas City Power & Light Company	Affiliate transactions, operation and maintenance expense, management audit.
05/15	PUE-2015-00022	VA	Virginia Committee for Fair Utility Rates	Virginia Electric and Power Company	Fuel and purchased power hedge accounting; change in FAC Definitional Framework.
05/15 09/15	EL10-65 Direct, Rebuttal Complaint	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Accounting for AFUDC Debt, related ADIT.
07/15	EL10-65 Direct and Answering Consolidated Bandwidth Dockets	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Waterford 3 sale/leaseback ADIT, Bandwidth Formula.
09/15	14-1693-EL-RDR	OH	Public Utilities Commission of Ohio	Ohio Energy Group	PPA rider for charges or credits for physical hedges against market.
12/15	45188	TX PUCT	Cities Served by Oncor Electric Delivery Company	Oncor Electric Delivery Company	Hunt family acquisition of Oncor; transaction structure; income tax savings from real estate investment trust (REIT) structure; conditions.
12/15 01/16	6680-CE-176 Direct, Surrebuttal, Supplemental Rebuttal	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Power and Light Company	Need for capacity and economics of proposed Riverside Energy Center Expansion project; ratemaking conditions.
03/16 03/16 04/16 05/16 06/16	EL01-88 Remand Direct Answering Cross-Answering Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Bandwidth Formula: Capital structure, fuel inventory, Waterford 3 sale/leaseback, Vidalia purchased power, ADIT, Blythesville, Spindletop, River Bend AFUDC, property insurance reserve, nuclear depreciation expense.
03/16	15-1673-E-T	WV	West Virginia Energy Users Group	Appalachian Power Company	Terms and conditions of utility service for commercial and industrial customers, including security deposits.
04/16	39971 Panel Direct	GA	Georgia Public Service Commission Staff	Southern Company, AGL Resources, Georgia Power Company, Atlanta Gas Light Company	Southern Company acquisition of AGL Resources, risks, opportunities, quantification of savings, ratemaking implications, conditions, settlement.
04/16	2015-00343	KY	Office of the Attorney General	Atmos Energy Corporation	Revenue requirements, including NOL ADIT, affiliate transactions.
04/16	2016-00070	KY	Office of the Attorney General	Atmos Energy Corporation	R & D Rider.

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

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

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Date	Case	Jurisdct.	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-18-07 Direct	New Orleans	Crescent City Power Users Group	Entergy New Orleans, LLC	Post-test year adjustments, storm reserve fund, NOL ADIT, FIN48 ADIT, cash working capital, depreciation, amortization, capital structure, formula rate plans, purchased power rider.
04/19	Surrebuttal and Cross-Answering				
03/19	2018-00358	KY	Attorney General	Kentucky American Water Company	Capital expenditures, cash working capital, payroll expense, incentive compensation, chemicals expense, electricity expense, water losses, rate case expense, excess deferred income taxes.
03/19	48929	TX PUCT	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 PUCT	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 PUCT	Cities Served by AEP Texas	AEP Texas, Inc.	Plant in service, prepaid pension asset, O&M, ROW costs, incentive compensation, self-insurance expense, excess deferred income taxes.
08/19	19-G-0309 19-G-0310	NY	New York City	National Grid	Depreciation rates, net negative salvage.

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Date	Case	Jurisdict.	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 PUCT	Steering Committee of Cities Served by Oncor	Sharyland Utilities, L.L.C.	ADIT, capital structure, return on equity.

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Date	Case	Jurisdict.	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	05-21-00007061	TX RRCT	Texas Cities Alliance	CenterPoint, CoServe, Corix, EPCOR, SiEnergy, TGS, UniGas	Securitization; regulatory asset; rates.
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	VCM25, 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.

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Date	Case	Jurisdict.	Party	Utility	Subject
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.
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	VCM26, 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 PUCT	Steering Committee of Cities Served by Oncor	Oncor Electric Delivery Company, LLC	Vendor financing, customer advances, cash working capital, ADFIT and temporary differences, depreciation expense, amortization expense.
09/22	20220010-EI	FL	Office of Public Counsel	Tampa Electric Company, Florida Public Utilities Company, Duke Energy Florida, LLC, Florida Power & Light Company	Storm Protection Plan, Cost Recovery Clause, prudence, reasonableness, deferred return on CWIP.
10/22	5-UR-110	WI	Wisconsin Industrial Energy Group	Wisconsin Electric Power Company	Levelized recovery of retired plan costs, securitization financing.
10/22	2022-00283	KY	Attorney General and Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Rockport deferrals and recoveries.

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Date	Case	Jurisdct.	Party	Utility	Subject
12/22	2022-00263	KY	Attorney General and Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Fuel adjustment clause methodology and disallowances.
01/23	29849 (Panel with Philip Hayet, Tom Newsome)	GA	Georgia Public Service Commission Staff	Georgia Power Company	VCM27, Vogtle 3 and 4 rate impact analyses.
1/23	2022-256-E	SC	Office of Regulatory Staff	Duke Energy Progress, LLC	Storm response process, costs, deferrals, deferred carrying costs.
02/23	Surrebuttal				
03/23	2022-00372	KY	Attorney General	Duke Energy Kentucky, Inc.	Cash working capital, depreciation, decommissioning, regulatory asset amortization, retired generation asset recovery, modifications to existing tariffs, proposed new tariffs.
06/23	20230023-GU	FL	Office of Public Counsel	Peoples Gas System, Inc.	Restructuring, staffing, O&M expenses, storm expense, depreciation expense, amortization of theoretical depreciation surplus.
07/23	2022-00402	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Company and Louisville Gas and Electric Company	CPCNs for combined cycle and owned solar resources, acquisition of PPA solar resources, retirement of coal resources.
07/23	2023-89-E	SC	Office of Regulatory Staff	Duke Energy Progress, LLC	Securitization financing, quantifiable net benefits, regulatory liability for return on ADIT, financing order and tariff language for calculation of storm recovery charges.
08/23	Surrebuttal				
08/23	U-36685	LA	Louisiana Public Service Commission Staff	Entergy Louisiana, LLC	Certification of solar PPAs and related ratemaking.
09/23	6680-UR-124 Direct Surrebuttal	WI	Wisconsin Industrial Energy Group	Wisconsin Power and Light Company	Ratemaking alternatives for recovery of retired plant costs, including securitization financing.
09/23	05-UR-110 (Reopener) Direct	WI	Wisconsin Industrial Energy Group	Wisconsin Electric Power Company	Ratemaking alternatives for recovery of retired plant costs, including securitization financing.
10/23	29849	GA	Georgia Public Service Commission Staff	Georgia Power Company	Vogtle 3 and 4 prudence.
10/23	2023-00159	KY	Attorney General Kentucky Industrial Utility Customer, Inc.	Kentucky Power Company	NOL, COR, and other ADIT, incentive comp, regulatory assets, transmission and distribution cost riders, CAMT and other IRA, tax costs rider, securitization.

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Date	Case	Jurisdct.	Party	Utility	Subject
12/23	2021-00370	KY	Attorney General	Kentucky Power	Investigation into adequacy of service and
02/24	Direct Rebuttal		Kentucky Industrial Utility Customer, Inc.	Company	reasonableness of rates.
02/24	2023-00008	KY	Attorney General, Kentucky Industrial Utility Customer, Inc.	Kentucky Power Company	Fuel adjustment clause; fuel and purchased power expense; peaking unit equivalent methodology.
03/24	05-23-0015513	TX RRCT	Cities Served by CenterPoint Gas	CenterPoint Energy Resources Corp.	Capital structure, Tax Rider, NOL ADIT, CAMT ADIT, annualize revenues, incentive compensation, vendor financing, customer financing, working capital.
05/24	56165	TX PUCT	Cities Served by AEP Texas	AEP Texas, Inc.	Tax Rider, NOL ADIT, CAMT ADIT, annualize revenues, incentive compensation, vendor financing, customer financing, working capital.
05/24	U-37071	LA	Louisiana Public Service Commission Staff	Entergy Louisiana, LLC	RFP for solar resources; certification of Mondu PPA.
06/24	Direct in Support of Settlement				
06/24	2024-34-E	SC	Office of Regulatory Staff	Dominion Energy South Carolina, Inc.	Working capital, cash working capital.
06/24	20240026-EI	FL	Office of Public Counsel	Tampa Electric Company	O&M expense, A&G expense, incentive compensation, depreciation rates and expenses, dismantlement expense, tax credits, subsequent year adjustments, tax rider.
06/24	56211	TX PUCT	Gulf Coast Coalition of Cities	Centerpoint Energy Houston Electric, LLC	Tax Rider, CAMT ADIT, vendor financing, customer financing, working capital, prepaid pension, regulatory assets, annualize revenues, Texas margin tax.
08/24	5-UR-111	WI	Wisconsin Industrial Energy Group	Wisconsin Electric Power Company	Recovery of retired plant costs; securitization.
09/24	Direct Rebuttal				
09/24	Surrebuttal				
08/24	6690-UR-128	WI	Wisconsin Industrial Energy Group	Wisconsin Public Service Corporation	Recovery of retired plant costs; securitization.
09/24	Direct Rebuttal				
09/24	Surrebuttal				
11/24	2024-00243	KY	Attorney General, Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Bright Mountain Solar renewable energy purchase agreement.
12/24	2024-00285	KY	Attorney General	Duke Energy Kentucky, Inc.	Transition from PJM FRR entity to RPM entity; modifications to Rider Profit Sharing Mechanism.
01/25	2024-00276	KY	Attorney General	Atmos Energy Corporation	NOLC DTA, working capital, cash working capital, riders.

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Date	Case	Jurisdct.	Party	Utility	Subject
02/25	05-24-00018879	TX (RRCT)	Cities Served by Atmos West Texas	Atmos Energy Corporation	NOLC DTA, other DTAs, DTLs, working capital, riders.
03/25	2024-00354	KY	Attorney General	Duke Energy Kentucky, Inc. (electric)	CAMT, working capital, CWC, unbilled revenues, depreciation, decommissioning, credit card fees, capacity performance insurance, new programs and riders.
05/25	2025-65-E	SC	Office of Regulatory Staff	Duke Energy Carolinas	Storm recovery costs, securitization, net benefits, regulatory assets and liabilities.
06/25	Surrebuttal				
06/25	57568	TX	Freeport-McMoRan, Inc.	El Paso Electric Company	Revenue annualization, nuclear decommissioning, depreciation rates, long term debt interest payable.
06/25	2025-00045	KY	Attorney General, Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Company, Louisville Gas and Electric Company	CPCN, AFUDC, post in-service deferrals, generation cost recover rider, extremely high factor tariff.
08/25	2025-00113 2025-00114	KY	Attorney General, Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Company, Louisville Gas and Electric Company	Capitalization vs. rate base, CWIP in rate base, storm damage, vegetation management, pension, OPEB, depreciation, sharing OSS margins, extremely high load factor tariff, renewable purchased power agreement, tariff, Mill Creek 2 tariff, Mill Creek 6 tariff.
09/25	2025-154-E	SC	Office of Regulatory Staff	Duke Energy Progress, LLC	Working capital, cash working capital.
10/25	Surrebuttal				
09/25	2025-00125	KY	Attorney General	Duke Energy Kentucky, Inc. (gas)	Cash working capital, CAMT, unbilled revenues, credit card fees, accelerated replacement of Aldyl-A.
10/25	57932	TX (PUCT)	Steering Committee of Cities Served by Oncor	Oncor Electric Delivery Company, LLC	Deferral of increases in insurance expense, self- insurance expense.
10/25	2025-172-E	SC	Office of Regulatory Staff	Duke Energy Carolinas, LLC	Working capital, cash working capital.
11/25	Surrebuttal				
10/25	58306	TX (PUCT)	Steering Committee of Cities Served by Oncor	Oncor Electric Delivery Company, LLC	Securitization of storm costs, self-insurance, cost-free vendor and customer financing, revenue annualization, deferral of tax rate changes.
10/25	2025-00208	KY	Attorney General, Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative, Inc.	Annualization and normalization of revenues, terminal net salvage, interim retirements, interim net salvage, life spans, earnings mechanism, deferral mechanism for revenues, RTEP expenses.

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Date	Case	Jurisdct.	Party	Utility	Subject
10/25	2025-00175	KY	Attorney General, Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Mitchell ELG CPCN, securitization, environmental surcharges, deferral of costs.
11/25	2025-00257	KY	Attorney General, Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Revenue requirements, cost-free vendor financing, NOLC DTAs, terminal net salvage, interim retirements, interim net salvage, Generation Rider.
02/26	2025-230-E	SC	Office of Regulatory Staff	Duke Energy Carolinas, LLC, Duke Energy Progress, LLC	Merger, cost/benefit analyses, legacy utility rate convergence, regulatory assets and liabilities, conditions.
02/26	58964	TX (PUCT)	Cities Served by Texas-New Mexico Power Company	Texas-New Mexico Power Company	Service company plant costs, cost-free customer and vendor financing, revenue annualization, self-insurance, vegetation management, ad valorem tax, hurricane cost recovery rider.

**EXHIBIT LK-2**

Kentucky Power Company  
KPSC Case No. 2026-00001  
Commission Staff's First Set of Data Requests  
Dated March 19, 2026  
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**DATA REQUEST**

**KPSC 1\_11** Refer to the Coon Direct Testimony, page 10, lines 9–18, page 11, lines 1–7 and Exhibit NMC-2.

a. Provide Exhibit NMC-2 in Excel spreadsheet format with all formulas, columns, and rows unprotected and fully accessible.

b. Explain how the coincident peak (CP) referenced in Column (4) on the tables listed in Exhibit MNC-2 pages 1–4 is calculated.

c. Provide the bill impacts for the average residential customer using 1206 kWh per month and for the summer and winter peaks (using the most recent actual seasonal peaks) for 2026-2029, based upon the Commission approved rates from Case No. 2025-00257.

d. If not provided in subpart c. above, provide an update to Exhibit NMC-2, in Excel spreadsheet format with all formulas, columns, and rows unprotected and fully accessible, based upon the Commission approved rates from Case No. 2025-00257. If Wheeling Power has an updated WACC or any other data from that used in the application analyses, state and include Wheeling Power's updated data in the updated analyses. Also include the additional commitment of Mitchell Unit 2 in the PJM planning cycle year 2027/2028 referenced in Coon Direct Testimony page 6, footnote 2.

**RESPONSE**

a. Please see KPCO\_R\_KPSC\_1\_11\_Attachment1 (Exhibit NMC-2) and KPCO\_R\_KPS\_1\_11\_Attachment2 (cost-of-service supporting workpaper).

b. These percentages were calculated in the Company's most recent base case (Case No. 2025-00257). They are calculated by dividing the average 12 CP during the test year for the class by the metered kWh.

c. Please see KPCO\_R\_KPSC\_1\_11\_Attachment1 (Exhibit NMC-2). The bill impact is the same in any month that a customer uses 1,206 kwh.

Kentucky Power Company  
KPSC Case No. 2026-00001  
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Dated March 19, 2026  
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d. Please see KPCO\_R\_KPSC\_1\_11\_Attachment3 (Updated Exhibit NMC-2) and KPCO\_R\_KPSC\_1\_11\_Attachment4 (updated cost-of-service workpaper). Exhibit NMC-2 is not impacted by Wheeling Power's updated WACC nor the additional commitment of Mitchell Unit 2 in the PJM planning cycle year 2027/2028.

Witness: Nicole M. Coon

**EXHIBIT LK-3**

Kentucky Power Company  
KPSC Case No. 2026-00001  
AG-KIUC's Second Set of Data Requests  
Dated April 17, 2026

**DATA REQUEST**

**AG-KIUC** Refer to Tariff G.R approved by the Commission in Case 2025-00257.

**2\_5**

- a. Provide a copy of Tariff G.R. that complies with the Commission Order to include the AFUDC offset in the revenue requirement formula and to exclude property tax expense. Indicate whether this Tariff G.R. has been filed with the Commission. If so, then provide a date/time stamped version of the filing. If not, explain why it has not been filed.
- b. Confirm the Company historically has calculated AFUDC on qualifying construction costs, including major generation construction project.

**RESPONSE**

a. Please see the Company's response to AG-KIUC 1-1 for a copy of the Generation Rider tariff included in the Company's compliance filing in Case No. 2025-00257. Those tariffs are still awaiting final approval from the Commission. There are no modifications to the tariff necessary as a result of this filing.

b. Confirmed. AFUDC is calculated and included in qualifying construction costs.

Witness: Tanner S. Wolfram

**EXHIBIT LK-4**

Kentucky Power Company  
KPSC Case No. 2026-00001  
AG-KIUC's Second Set of Data Requests  
Dated April 17, 2026

**DATA REQUEST**

**AG-KIUC**      Confirm that regardless of whether the Commission allows CWIP in rate  
**2\_9**              base, the Company is required to capitalize interest for tax basis purposes  
                      and that this increase to the tax basis without a concomitant increase in the  
                      book basis is a temporary difference that results in a deferred tax asset  
                      (DTA), all else equal. Explain your response and provide a copy of all  
                      authorities relied on for your response.

**RESPONSE**

The Company confirms that regardless of whether the Commission allows CWIP in rate base, the Company is required to capitalize interest for federal income tax basis purposes under Section 263A(f) of the Internal Revenue Code (“IRC”) so long as the interest costs meet the criteria provided in Section 263A(f)(1) of the Code. Section 263A(f)(1) of the Code provides that the capitalization of interest applies to interest costs which are:

- 1) Paid or incurred during the production period; and
- 2) Allocable to property produced by the taxpayer and has
  - (i) a long useful life,
  - (ii) an estimated production period exceeding 2 years, or
  - (iii) an estimated production period exceeding 1 year and a cost exceeding \$1,000,000.

The mandatory capitalization of interest increases tax basis in the asset, without a corresponding increase in book basis, results in a basis difference in the asset. That basis difference is a temporary timing difference that gives rise to a deferred tax liability under Accounting Standards Codification 740.

Witness: Tanner S. Wolfram

**EXHIBIT LK-5**

Kentucky Power Company  
KPSC Case No. 2026-00001  
AG-KIUC's First Set of Data Requests  
Dated March 20, 2026  
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**DATA REQUEST**

**AG-KIUC 1\_3** Refer to the Direct Testimony of Tanner Wolfram at 17 wherein he states the following: “Should the Generation Rider be approved, costs recoverable through this mechanism would begin with the Company’s February 2027 Generation Rider update with rates to begin with the April 2027 billing period. The Company would reflect CWIP and other initial costs for the Project in the Generation Rider until the new cooling tower is placed in service.”

- a. Confirm the Commission Order in Case 2025-00257 approving an AFUDC offset in the Generation Rider revenue requirement formula will delay the recovery of costs from customers until after the cooling tower is completed and placed in-service. If this is not correct, then provide a corrected statement and all support relied on for your response.
- b. Describe how the cost of removal incurred for the partial demolition of the existing cooling tower will be recorded for accounting purposes.
- c. Describe how the cost of removal incurred for the partial demolition of the existing cooling tower will be recovered from ratemaking purposes, e.g., through a reduction in the accumulated depreciation (for cost of removal) included in the Generation Rider revenue requirement.
- d. Confirm the retirement of the cooling tower will result in a reduction of depreciation expense and the Generation revenue requirement. If this is not correct, then provide a corrected statement and all support relied on for your response.

**RESPONSE**

- a. The Company objects to the extent this request calls for a legal conclusion. The Company further objects that the Commission’s Order in Case No. 2025-00257 speaks for itself. Without waiving these objections, the Company states as follows. Denied. See the Company’s response to AG-KIUC 1\_1. The Company is proposing CWIP treatment for this investment and, as such, there would be no AFUDC offset associated with this project.
- b. Actual removal costs incurred will be recorded as a debit to account 108 in accordance with the FERC USofA.

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c. Please see the response to part b. Any removal costs incurred reduce the accumulated depreciation balance and those costs are included in subsequent depreciation studies which update depreciation rates for the asset.

d. Any original cost retirement causes depreciation to cease on the asset retired. Similarly, depreciation expense is incurred on newly installed assets that are placed in service.

Witness: Tanner S. Wolfram

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**DATA REQUEST**

**AG-KIUC**      Refer to the Direct Testimony of Nicole Coon at 7 wherein she states:  
**1\_5**              “The total capital cost for Option 3 of approximately \$196 million used in the analysis was provided by Company Witness Malone. Option 3’s estimated useful life is 25 years and would go into service in 2029 as provided by Company Witness Malone.”

- a. Explain why the Company used a 25-year life for the Option 3 economic analysis.
- b. Reconcile the 25-year life used for the economic analysis to the Company’s request to use a 12-year life for the calculation of depreciation expense for accounting and ratemaking purposes.
- c. Confirm that the \$196 million includes the cost of removal for the partial demolition of the existing cooling tower.
- d. If the \$196 million includes the cost of removal, then provide the cost of removal component of the \$196 million capital cost.
- e. Confirm the cost of removal is a debt (reduction) to accumulated depreciation and will not be recorded to CWIP, and will not qualify for AFUDC. If any of these statements are incorrect, then provide corrected statements and all support relied on for your response.

**RESPONSE**

- a. and b. Please see Company Witness Coon’s Direct Testimony at page 12, lines 4–23.
- c. Confirmed.
- d. Please see KPCO\_R\_KPSC\_1\_5\_Attachment1.
- e. Confirmed.

Witness: Tanner S. Wolfram

Witness: Nicole M. Coon

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**DATA REQUEST**

**AG-KIUC**      Refer to the Company's response to AG-KIUC 1-5(e) describing the  
**2\_6**              accounting for the cost of removal estimate to partially demolish the  
existing Mitchell 2 cooling tower cost and the related debit to accumulated  
depreciation. Indicate whether it is the Company's intent to reflect this  
cost and this reduction to accumulated depreciation in the Tariff G.R.  
revenue requirement calculation. Explain your response.

**RESPONSE**

Removal costs incurred will be recorded to accumulated depreciation in accordance with FERC Electric Plant Instruction 10.B.(2) and will be reflected in the accumulated depreciation balance that is used for the Mitchell Plant in the Generation Rider.

Witness: Tanner S. Wolfram

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**DATA REQUEST**

**AG-KIUC**      Refer to the Company's response to AG-KIUC 1-3(d) describing the  
**2\_7**              cessation of depreciation expense on retired plant. Confirm it is the  
                     Company's intent to reflect the cessation of depreciation on the retired  
                     cooling tower plant in service as a reduction to the Tariff G.R. revenue  
                     requirement calculation.

**RESPONSE**

Reduced depreciation expense resulting from plant retirement will be reflected in the calculation of the revenue requirement for recovery through the Generation Rider.

Witness: Tanner S. Wolfram

**EXHIBIT LK-6**

Kentucky Power Company  
KPSC Case No. 2026-00001  
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Dated March 20, 2026

**DATA REQUEST**

**AG-KIUC**      Refer to the Direct Testimony of Shawn Malone at 10 wherein he states:  
**1\_7**              “The current estimated total capital cost for the Mitchell Cooling Tower Project is approximately \$191,000,000. This estimate includes direct costs, indirect costs, and owner’s costs. Kentucky Power’s share of the capital cost for the Mitchell Cooling Tower Project is \$95,500,000.” Also refer to the Direct Testimony of Shawn Malone at 11 wherein he lists the costs included in the estimate total capital cost and Public Exhibit SPM-1, which provides Worley’s cost estimates.

a. Confirm the Worley estimate was developed as a feasibility study estimate and is not a final estimate.

b. Provide a schedule showing the Company’s buildup of the estimated total capital costs, starting with the Worley estimate and then each of the additional costs described by Witness Malone included in the \$191 million amount.

**RESPONSE**

The Company objects to the extent the request mischaracterizes Company Witness Malone’s Direct Testimony. Without waiving this objection, the Company states as follows:

a. Confirmed.

b. Design & Engineering	= \$13M
Equipment	= \$68M
Labor	= \$40M
Owner Costs	= \$19M
Contingency	= \$15M
<u>Demo of Exist Tower</u>	<u>= \$36M</u>
<b>TOTAL</b>	

Witness: Shawn P. Malone