

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

**In the Matter of:**

**ELECTRONIC JOINT APPLICATION OF )  
KENTUCKY UTILITIES COMPANY AND ) CASE NO. 2026-00077  
LOUISVILLE GAS AND ELECTRIC COMPANY )  
FOR APPROVAL OF MERGER )**

**DIRECT TESTIMONY  
AND EXHIBITS OF  
LANE KOLLEN**

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

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

**JUNE 8, 2026**

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**DIRECT TESTIMONY OF LANE KOLLEN**

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        570 Colonial Park Drive, Suite 305, Roswell, Georgia 30075.

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

5   A.    I am a utility rate and planning consultant holding the position of President and  
6        Principal with the firm of J. Kennedy and Associates, Inc.

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

8   A.    I earned a Bachelor of Business Administration in Accounting degree and a Master  
9        of Business Administration degree from the University of Toledo. I also earned a  
10       Master of Arts degree in theology from Luther Rice College & Seminary. I am a  
11       Certified Public Accountant (CPA), with a practice license, a Certified  
12       Management Accountant (CMA), and a Chartered Global Management Accountant  
13       (CGMA). I am a member of numerous professional organizations, including the  
14       American Institute of Certified Public Accountants, the Institute of Management  
15       Accounting, and the Society of Depreciation Professionals.

1 I have been an active participant in the utility industry for more than forty  
2 years, initially as an employee of an electric and natural gas utility, then as a  
3 consultant assisting utilities in their resource planning and financial analyses, and  
4 thereafter as a consultant assisting government agencies and large users of  
5 electricity and natural gas utility services. I have testified as an expert witness on  
6 ratemaking, accounting, finance, tax, and planning issues in proceedings before  
7 regulatory commissions and courts at the federal and state levels on hundreds of  
8 occasions, including numerous proceedings before the Kentucky Public Service  
9 Commission (Commission).

10 I have testified as an expert witness before the Commission in base rate  
11 cases, rider rate cases, mergers and acquisition cases, resource planning cases, and  
12 other proceedings involving Kentucky Utilities Company (KU or Company),  
13 Louisville Gas and Electric Company (LG&E or Company), Kentucky Power  
14 Company (KPC), Duke Energy Kentucky, Inc. (DEK), East Kentucky Power  
15 Company (EKPC), Big Rivers Electric Corporation (BREC), Atmos Energy  
16 Corporation (Atmos), Columbia Gas of Kentucky, Inc. (Columbia), Kentucky-  
17 American Water Company (KAW), and Water Service Corporation of Kentucky  
18 (WSCK).<sup>1</sup>

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

20 A. I am testifying on behalf of the Office of the Attorney General of the  
21 Commonwealth of Kentucky (AG). The AG has been an active participant in all

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<sup>1</sup> My qualifications and regulatory appearances are further detailed in my Exhibit LK-1.

1 significant KU and LG&E rate, planning, and certification proceedings for many  
2 years.

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

4 A. The purpose of my testimony is to address and make recommendations in response  
5 to several of the Companies' requests related to the primary request for approval to  
6 merge the Companies, including their requests in the Application: 1) for "regulatory  
7 asset accounting authority to account for all merger costs not being recovered  
8 through current rates or other deferrals," 2) to "unify their currently separate fuel  
9 adjustment clause and off-system sales adjustment clause mechanisms upon  
10 consummation of the merger," and 3) for "approval of combined depreciation rates  
11 for accounting purposes." I also address and make recommendations regarding the  
12 convergence of KU and LG&E base rates and rider rates other than the fuel  
13 adjustment clause (FAC) and off-system sales (OSS) rider rates in one or more  
14 future base and/or rider rate proceedings, which was not a request in the  
15 Application.

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

17 A. While I do not oppose the Companies' primary request for approval to merge the  
18 Companies, I recommend the Commission deny certain of the Companies' other  
19 requests and adopt conditions necessary to ensure that customers are not harmed as  
20 a result of the merger.

21 As a foundational matter, the Companies have not demonstrated there will  
22 be net savings from the merger. The Companies already operate for all substantive

1 intents and purposes as “one electric utility.”<sup>2</sup> The Companies acknowledge there  
2 is little opportunity for additional efficiencies and economies of scale and  
3 acknowledge there will be costs to implement the merger, although they have not  
4 fully quantified those costs.

5 The Companies have not adequately addressed the convergence of the  
6 legacy utility rates to a single set of combined utility rates at some future date. The  
7 Companies will continue to bill their customers pursuant to the legacy utility rates  
8 until the Commission approves a single set of combined utility rates at some future  
9 date. That is true for the FAC and OSS rider rates as well, even if the Commission  
10 approves the Companies’ request to calculate those rates on a combined utility  
11 basis.

12 The Companies have not justified the need to replace the authorized  
13 depreciation rates for the legacy utilities with a single set of combined depreciation  
14 rates outside of a base rate proceeding and prior to the convergence of the legacy  
15 utility rates to a single set of combined utility rates at some future date. The  
16 Companies failed to provide the depreciation study with the Application or in  
17 response to the initial AG and Staff discovery requests, finally providing it only in  
18 the form of a supplemental response on the last date to respond to discovery  
19 requests.<sup>3</sup> This timing denied the Commission and other parties the opportunity to

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<sup>2</sup> Direct Testimony of Robert Conroy at 4.

<sup>3</sup> Companies’ supplemental response to Staff 2-5 filed on May 29, 2026 (*the Companies mistakenly identified this response as being to Staff 1-5, but the response, actually originally filed on May 1, 2026, appears to have been made in response to the PSC’s second data requests*). I provide a copy of the narrative portion of this response as Exhibit LK-2.

1 review the calculations of the proposed depreciation rates on a timely basis and the  
2 opportunity to engage in follow-up discovery. The Companies also failed to address  
3 the fact the combined depreciation rates will affect the depreciation expense and  
4 rate base used in the calculation of the legacy utility Environmental Cost Recovery  
5 (ECR) monthly filings and the Demand Side Management (DSM) annual filing  
6 Demand rates and may affect the recently approved Adjustment Clause Pilot  
7 Generation Recovery (PGR) rates and the Extremely High Load Factor (EHLF)  
8 rates.<sup>4</sup>

9 I recommend the Commission approve the Companies' request to defer the  
10 merger costs, but only if they are expensed, not capitalized; external and  
11 incremental, meaning they are incurred for third party services necessary to  
12 complete the merger and achieve savings and would not otherwise have been  
13 incurred and only if they are not subject to other Commission authorization for  
14 deferral accounting. I also recommend the Commission direct the Companies to  
15 offset the deferred merger costs with the merger savings that are achieved. In  
16 addition, I recommend the Commission state that future recovery of the regulatory  
17 asset will be dependent on a demonstration that merger savings are equal to or  
18 greater than the merger costs incurred. Further, I recommend the Commission  
19 expressly exclude certain costs from the accounting order authorization, including,

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<sup>4</sup> Companies' responses to Staff 2-5(b), Staff 3-1, Staff 3-2, and Staff 3-5. Refer to Exhibit LK-2 for the response to Staff 2-5(b) (the *Companies mistakenly identified this response as being to Staff 1-5, but the response, actually originally filed on May 1, 2026, appears to have been made in response to the PSC's second data requests*). I provide a copy of the remaining responses as Exhibit LK-3.

1 but not limited to, rebranding costs, advertising and promotional costs, and debt  
2 restructuring and refinancing costs, which the Companies claim they cannot  
3 quantify at this time.

4 I recommend the Commission direct the Companies to ensure that the  
5 convergence of their legacy utility customer rates reflect the principle of gradualism  
6 and that no customer classes or individual customers be subjected to unreasonable  
7 increases or reductions in their rates solely as the result of this transition to  
8 convergence.

9 I recommend the Commission deny the Companies' request to replace the  
10 authorized depreciation rates for the legacy utilities with a single set of combined  
11 depreciation rates at this time.

12 **Q. Have the Companies provided a cost benefit analysis (CBA) to support their**  
13 **claim of savings to customers, as typically is provided by applicants in support**  
14 **of requests to merge?**

15 A. No. The Companies claim there will be net benefits to customers,<sup>5</sup> but they have  
16 not provided a CBA or otherwise quantified those net benefits, except to provide  
17 an estimate of the merger costs that may be deferred and an estimate of the savings  
18 it may achieve in response to Staff discovery.<sup>6</sup>

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<sup>5</sup> Direct Testimony of Robert Conroy at 15-16 wherein he states: "Here, the Companies anticipate that long-term merger savings will exceed merger implementation costs during this limited window of opportunity in which IT cost is not an obstacle, making the implementation cost of merger a prudent investment for customers.

<sup>6</sup> Companies' response to Staff 2-12 (the *Companies mistakenly identified this response as being to Staff 1-12, but the response, actually filed on May 1, 2026, appears to have been made in response to the PSC's second data requests*), wherein the Companies estimated the merger costs subject to deferral at \$10 million and Companies' response to Staff 2-34 (the *Companies mistakenly identified this response as being*

1 **Q. Are the Companies’ estimates of merger costs that may be deferred to the**  
2 **regulatory asset known at this time or subject to a cap or any other limitation?**

3 A. No. The Companies acknowledge that the estimated costs are not actually known  
4 at this time. Witness Conroy states: “the Companies are *not* asking the Commission  
5 to approve any particular merger cost in this case; rather, the Companies seek the  
6 requisite regulatory asset accounting authority to allow the Commission to consider  
7 merger costs for recovery in a future base rate case.”<sup>7</sup> In other words, the  
8 Companies seek open-ended authorization to defer merger costs, subject only to  
9 Commission review at some unknown date in the future when the combined  
10 Company seeks recovery of those costs through the ratemaking process.

11 **Q. Is the Companies’ estimate of savings that it may achieve known at this time**  
12 **or guaranteed?**

13 A. No. The estimate of savings cited in response to Staff discovery came from “the  
14 previous merger study.”<sup>8</sup> The Companies cited \$2.3 million in estimated annual  
15 savings in response to AG discovery based on a 2022 analysis performed by PwC.<sup>9</sup>  
16 The Companies stated in response to Staff discovery that “The previous merger

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*to Staff 1-34, but the response, actually filed on May 1, 2026, appears to have been made in response to the PSC’s second data requests) wherein the Companies estimated potential savings of \$2.3 million annually, which it proposes to retain and not use to offset the merger costs that are deferred. I provide a copy of these responses as Exhibit LK-4.*

<sup>7</sup> Direct Testimony of Robert Conroy at 16.

<sup>8</sup> Companies’ response to Staff 2-34(the Companies mistakenly identified this response as being to Staff 1-34, but the response, actually filed on May 1, 2026, appears to have been made in response to the PSC’s second data requests). Refer to Exhibit LK-4.

<sup>9</sup> Companies’ response to AG 1-4. I provide a copy of this response as Exhibit LK-5.

1 studies included the potential elimination of approximately 10 full-time employees,  
2 primarily accounting positions.”<sup>10</sup>

3 The most recent “merger study” was attached as Exhibit CMG-1 to Witness  
4 Christopher Garrett’s Direct Testimony in Cases 2025-00113 and 2025-00114.  
5 That “study” provided a narrative description of limited potential savings from  
6 reductions in various regulatory filings, governance document efficiencies, and in  
7 financing activities. I note that Witness Garrett in his Direct Testimony in this  
8 proceeding addresses increases in financing costs from the merger, not potential  
9 savings in financing activities.<sup>11</sup>

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

11 A. It is important because the merger should not result in an increase in costs to  
12 customers, all else equal. It also is important because the estimates of savings at  
13 this time are potential savings; the actual savings, if any, will not be known unless  
14 and until they are achieved and accurately measured. It is notoriously difficult to  
15 measure actual savings from reductions in employee headcounts, especially given  
16 that even if there are reductions in the scope of work activity, employees often are

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<sup>10</sup> Companies’ response to Staff 2-23 (the *Companies mistakenly identified this response as being to Staff 1-23, but the response, actually filed on May 1, 2026, appears to have been made in response to the PSC’s second data requests*). I provide a copy of this response as Exhibit LK-6.

<sup>11</sup> Direct Testimony of Christopher Garrett at 7. Refer also to the Companies’ response to AG 1-8 wherein it states: “The financing structures referenced in Mr. Garrett’s testimony are driven by merger specific considerations and would not be necessary absent a merger. The alternatives Mr. Garrett lays out arise from the merger related need to facilitate efficient financing of the combined entity. I provide a copy of this response as Exhibit LK-7.

1 redeployed to other work activities, so there is no actual reduction in employee  
2 headcounts and no actual reductions in payroll and related costs.

3 **Q. Do the Companies already have regulatory authority to defer the IT upgrade**  
4 **costs that otherwise would be expensed pursuant to generally accepted**  
5 **accounting principles (GAAP) and the FERC Uniform System of Accounts**  
6 **(USOA)?**

7 A. Yes. The costs that otherwise would be expensed already are subject to the  
8 Commission accounting authorization in the Final Orders in Cases 2025-00113 and  
9 2025-00114 and do not require further authorization in this proceeding.<sup>12</sup> The costs  
10 that will be capitalized do not require Commission authorization in this or any other  
11 proceeding; those costs will be capitalized pursuant to GAAP and the FERC USOA.

12 **Q. What is your recommendation regarding the Companies' request for**  
13 **authority to defer merger costs?**

14 A. I recommend the Commission approve the Companies' request to defer the merger  
15 costs, but only if they otherwise would be expensed, not capitalized; are external  
16 and incremental, meaning they are necessary to complete the merger and achieve

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<sup>12</sup> Companies' response to AG 1-1(d)(ii), which states: "In Case Nos. 2025-00113 and 2025-00114, the Companies received approval to defer certain software implementation costs incurred through December 31, 2026 over the underlying lives of the software. These costs include certain implementation costs for the new ERP system and CIS that otherwise would be expensed. I provide a copy of this response as Exhibit LK-8.

1 savings and would not otherwise have been incurred;<sup>13</sup> and only if they are not  
2 subject to other authorization(s) for deferral accounting.<sup>14</sup>

3 I also recommend the Commission direct the Companies to offset the  
4 deferred merger costs deferred pursuant to the authority granted in this proceeding  
5 and all other merger costs capitalized and deferred, but recorded pursuant to GAAP  
6 or the FERC USOA in other accounts, with the actual merger savings that are  
7 achieved. This ensures that the costs and savings are netted so that if customers are  
8 required to pay the costs, then they also will receive the savings on a timely basis.

9 In addition, I recommend the Commission state that future recovery of the  
10 regulatory asset will be dependent on a demonstration by the combined Company  
11 that actual merger savings were or will be equal to or greater than the merger costs  
12 incurred. I also recommend the Commission for this purpose direct the combined  
13 Company to include the costs caused directly and/or indirectly by the merger even  
14 if they are capitalized and/or deferred and recorded in separate accounts pursuant  
15 to GAAP and the FERC USOA and not deferred expressly to the merger cost  
16 regulatory asset.

17 Further, I recommend the Commission expressly exclude certain costs from  
18 the deferral authorization in this proceeding incurred directly or indirectly due to  
19 the merger, including, rebranding costs, advertising and promotional costs, debt

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<sup>13</sup> *Id.* The Companies' response to AG 1-1(c) states that "The Companies will only request deferral accounting treatment for incremental external costs to effectuate the merger." Refer to Exhibit LK-8.

<sup>14</sup> *Id.* The Companies' response to AG 1-1(d)(i) confirmed that the deferrals would not include the costs of the "significant IT upgrades the Companies and PPL are currently undertaking." Refer to Exhibit LK-8.

1 restructuring and refinancing costs, which the Companies claim they cannot  
2 quantify at this time, and IT upgrade costs, which already are subject to  
3 capitalization and existing deferral authorization.

4 **Q. Describe the Companies' proposal to converge the legacy utility customer  
5 rates into a single set of combined Company customer rates.**

6 A. The Companies have no proposal and no timeline to converge (harmonize) the  
7 legacy utility customer rates into a single set of combined Company customer rates,  
8 except to initially develop a single FAC rate and a single OSS rate for the legacy  
9 utilities to bill their FAC and OSS riders to customers pursuant to each legacy  
10 utility's existing tariffs shortly after the merger transaction closes.<sup>15</sup> That means  
11 there is no proposal to redefine and/or otherwise converge the existing legacy utility  
12 customer classes, tariffs within those classes, differences in rate design, or  
13 differences in tariff rates into a single combined set of customer classes, tariff, and  
14 rates for the combined Company.

15 **Q. Did the Companies provide a rate comparison by customer class and tariff in  
16 the Application or testimony in this proceeding?**

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<sup>15</sup> Direct Testimony of Robert Conroy at 5 wherein he states: "The combined utility will adopt LG&E's and KU's existing tariffs; using rate districts, the combined utility will serve LG&E and KU customers under the Companies' current tariffs just as the Companies do today." Also, FN 12 at 5 wherein Witness Conroy states: "The Companies are not proposing to harmonize or unify their base rates or tariffs in this case. Any such harmonization or unification will occur in a later base rate case." Refer also to the Companies' response to AG 1-3(b) wherein the Companies state: "Thus, beginning with the fifth month following merger, the FAC monthly billing factor will be the same under both LG&E's tariff and KU's tariff adopted by LG&E. The billing system will continue to bill legacy customers under each rate district, but the unified FAC monthly billing factor will be the same for all. In addition, refer to the Companies' response to Staff 2-3 (the *Companies mistakenly identified this response as being to Staff 1-3, but the response, actually filed on May 1, 2026, appears to have been made in response to the PSC's second data requests*) wherein the Companies state: "The Companies have not determined in which base rate case the LG&E and KU tariffs will be unified." I provide a copy of these responses as Exhibit LK-9.

1 A. No. However, the Companies subsequently provided an analysis in response to AG  
2 discovery that “looked at the impact by rate schedule of equalizing the then-current  
3 all in rates of each individual utility not the underlying costs of service and also at  
4 the impact by rate schedule on revenues if the lowest rate were in effect for both  
5 utilities.”<sup>16</sup> While this analysis suffers from the calculation shortcuts and  
6 assumptions described by the Companies in this response, it does indicate there are  
7 varying effects of future rate convergence on average customer bills of the legacy  
8 utility customers. It also indicates that, in general, KU average customer bills will  
9 be less and LG&E average customer bills will be more after rates are reset based  
10 on a single set of combined Company rates, all else equal.

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

12 A. It is important because the Commission in this proceeding has no plan or timeline  
13 or direct point of comparison among the rates for the legacy utilities, the differences  
14 in those rates, and how customers will be affected if and when the base rates and  
15 tariffs other than the FAC and OSS riders are converged on which to base its  
16 assessment of these effects of the merger.

17 **Q. Are there relevant principles the Commission should impose prior to**  
18 **discussions among the parties or proposals for rate convergence are submitted**  
19 **to the Commission for approval?**

20 A. Yes. The primary principle should be gradualism. After the merger transaction  
21 closes, the Companies no longer will maintain comprehensive financial statements

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<sup>16</sup> Companies’ response to AG 1-12. I provide a copy of this response as Exhibit LK-10.

1 for each of the legacy utilities and will not have the capability to perform  
2 completely separate cost of service studies for base revenues and rates. The  
3 combined utility will have a single cost of service and a proposal for the  
4 convergence of customer classes, tariffs, and rates in its next base rate application.  
5 The Commission will need to determine the manner and timeline to transition the  
6 legacy customer rates to the new combined Company customer rates.

7 **Q. What is your recommendation?**

8 A. I recommend the Commission direct the Companies to employ the principle of  
9 gradualism and to ensure that no customer class or individual customers is or will  
10 be subjected to unreasonable increases or reductions in their legacy utility rates  
11 when the combined Company submits a future application to converge those rates  
12 into a single set of rates in its next base rate case proceeding or at some other date  
13 in the future.

14

15 **Q. Describe the Companies' request for approval of a combined set of**  
16 **depreciation rates in this proceeding.**

17 A. The Companies' request approval of a combined set of depreciation rates in this  
18 proceeding that will be applicable for accounting and ratemaking purposes  
19 immediately after the merger transaction closes. "The Companies have requested  
20 John Spanos, Gannett Fleming, to perform this study. To align the consolidated  
21 depreciation rates with the separate company depreciation rates, the Companies  
22 have requested Mr. Spanos to perform the study using the asset values as of June

1 30, 2024.”<sup>17</sup> The Companies stated in response to Staff discovery that the combined  
2 depreciation rates initially will be used for ratemaking purposes in “the ECR  
3 monthly and DSM annual filings.”<sup>18</sup> The Companies subsequently acknowledged  
4 in response to Staff discovery that the depreciation rates also will affect the  
5 depreciation expense included in the Adjustment Clause PGR and the EHLF tariffs  
6 for each of the legacy utilities until the date when those tariffs are converged into a  
7 single set of tariffs and rates for the combined Company.

8 **Q. Did the Companies provide the depreciation study and combined set of**  
9 **depreciation rates with the Application in this proceeding?**

10 A. No. The Companies finally provided the proposed depreciation rates in response to  
11 Staff discovery,<sup>19</sup> but failed to provide the underlying depreciation study used to  
12 develop those rates until a week before intervenor testimony was due.<sup>20</sup>

13 The Companies have not filed direct testimony from John Spanos or any  
14 other witness from Gannett Fleming regarding the depreciation study and the  
15 underlying support, including the parameters and methodologies used for this  
16 purpose. Nor did the Companies’ witnesses, Robert Conroy and Christopher

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<sup>17</sup> Direct Testimony of Christopher Garrett at 11.

<sup>18</sup> Companies’ response to Staff 2-5 (the *Companies mistakenly identified this response as being to Staff 1-5, but the response, actually filed on May 1, 2026, appears to have been made in response to the PSC’s second data requests*). Refer to Exhibit LK-2.

<sup>19</sup> *Id.*

<sup>20</sup> *Id.* The Companies finally filed the depreciation study and workpapers in the form of a supplemental response to Staff 2-5 at the end of business on May 29, 2026, the same date as their responses to the parties’ supplemental discovery was due, providing limited opportunity to review the calculations and no opportunity to ask discovery.

1 Garrett, sponsor the depreciation study and combined set of depreciation rates or  
2 substantively address the study and the proposed depreciation rates in their direct  
3 testimonies. It would be wholly inappropriate for the Companies to address the  
4 depreciation study and results for the first time in supplemental direct testimony or  
5 rebuttal testimony given the intentional timing of and delay in providing the study  
6 and underlying support.

7 **Q. Is that a problem?**

8 A. Yes. The Commission and other parties have not had an opportunity to timely  
9 review the Companies' calculations or the manner in which the proposed combined  
10 depreciation rates were developed. The Companies filed a Joint Update on  
11 December 30, 2025 in their pending rate case proceedings notifying the  
12 Commission "of their intent to proceed with the legal merger."<sup>21</sup> Three months after  
13 that, the Companies filed the Application and the Direct Testimony of Christopher  
14 Garrett addressing the Companies request to modify depreciation rates in this  
15 proceeding on March 31, 2026.

16 Despite the Companies' decision to proceed with the legal merger more than  
17 three months earlier, the Companies failed to engage Gannet Fleming to perform a  
18 depreciation study until April 1, 2026.<sup>22</sup> This timeline belies the Companies' claim

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<sup>21</sup> Joint Update of Kentucky Utilities Company and Louisville Gas and Electric Company dated December 30, 2025 at unnumbered page 2 filed in Cases 2025-00113 and 2025-00114. I provide a copy of this update as Exhibit LK-11.

<sup>22</sup> Attachment 1 to the Companies' response to AG 1-9(e), which is a copy of the contract with Gannett Fleming to develop a depreciation study. The contract has an effective date of April 1, 2026, but was not signed by the Company until April 7, 2026. I provide a copy of the narrative portion of this response as Exhibit LK-12.

1 that it is necessary to adopt new depreciation rates in this proceeding instead of  
2 waiting until the next base rate proceeding. If that was a critical issue, then the  
3 Companies could have and should have contracted with Gannett Fleming to  
4 complete the new depreciation study prior to filing the Application in this  
5 proceeding.

6 In addition, even a cursory review of the depreciation rates provided by the  
7 Companies in response to Staff discovery, but without the underlying study and  
8 workpapers, there appear to be problems that include missing depreciation rates  
9 and, for some plant accounts, anomalous rates that seem inconsistent with the  
10 expected results.<sup>23</sup> Further, in email correspondence between John Spanos and the  
11 Companies, there were questions as to which parameters could or should be  
12 changed and the extent to which depreciation rates would change for assets  
13 presently unique to each Company due to combining and reassessing historic  
14 retirement information. Finally, in the application and in their witness testimonies,  
15 the Companies failed to provide a “proof” that the depreciation expense for each  
16 plant account and in the aggregate using the proposed combined Company  
17 depreciation rates equaled the sum of the depreciation expense for each plant  
18 account and in the aggregate calculated compared to using the approved  
19 depreciation rates for each of the legacy utilities.

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<sup>23</sup> The Companies response to Staff 2-5 (the *Companies mistakenly identified this response as being to Staff 1-5, but the response, actually originally filed on May 1, 2026, appears to have been made in response to the PSC's second data requests*). Refer to Exhibit LK-2.

1 **Q. Have the Companies since provided a “proof” of depreciation expense in**  
2 **response to discovery?**

3 A. Yes. The Companies finally provided a “proof” of depreciation expense in response  
4 to AG discovery.<sup>24</sup> It turns out there are significant discrepancies in the rates for  
5 certain plant accounts and in the aggregate results. More specifically, the new  
6 depreciation rates result in \$4.960 million lower depreciation expense than the  
7 depreciation expense under the approved rates.<sup>25</sup> This reduction is based on gross  
8 plant at June 30, 2024, the depreciation study date. However, the amount presently  
9 in the base revenue requirement is much greater because the plant in service used  
10 to calculate the depreciation expense recovered in the base revenues was based on  
11 the forecast test year ending December 31, 2026 in Cases 2025-00113 and 2025-  
12 00114, not the plant in service at June 30, 2024.

13 **Q. Why is that a problem?**

14 A. It is problem because simply by adopting the combined Company depreciation rates  
15 in this proceeding, the depreciation expense incurred will be less than if the  
16 approved depreciation rates remain in effect until base rates are reset in the next  
17 base rate proceeding.

18 The combined Company will retain more than \$5 million in annual base  
19 revenue recovery than it will record under the new combined depreciation rates due

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<sup>24</sup> Companies’ response to AG 2-6(a)-(c). I provide a copy of the narrative portion of this response as Exhibit LK-13.

<sup>25</sup> *Id.*

1 to the implementation of the new depreciation rates between base rate cases. The  
2 combined Company's customers will never receive credit for this overpayment  
3 absent Commission action to defer those savings to a regulatory liability for refund  
4 in the next base rate proceeding.

5 **Q. Is it necessary to approve combined depreciation rates in this proceeding?**

6 A. No. The plant accounting data is maintained for each legacy utility in the  
7 Companies' fixed asset accounting software, PowerPlant. To the extent  
8 modifications are planned to PowerPlant, as a "partner" platform to the Companies'  
9 ERP system, the combined Company can and should delay the effective date of  
10 those modifications until base rates are reset in the next base rate proceeding.  
11 Absent changes in the structure of the plant accounting data maintained in  
12 PowerPlant, the combined Company will continue to calculate depreciation  
13 expense on a legacy utility basis and combine the results as necessary for financial  
14 reporting.

15 The appropriate and rational time to combine the depreciation rates is in the  
16 combined Company's next base rate proceeding or another rate proceeding wherein  
17 the combined Company proposes to converge the legacy utility rate classes, tariffs,  
18 and rates into a single combined set of rate classes, tariffs, and rates.

19 **Q. Are there also ratemaking effects of the Companies' request for approval of  
20 combined depreciation rates in this proceeding?**

21 A. Yes. The combined Company will continue to bill customers pursuant to the tariffs  
22 presently approved for each of the legacy utilities (rate districts). If new  
23 depreciation rates are approved in this proceeding, then it will affect the calculation

1 of the revenue requirement for the tariffs with these costs included in those  
2 calculations, including the ECR, DSM, and the recently approved Adjustment  
3 Clause GR tariff.

4 **Q. Did Duke Energy Carolinas, LLC and Duke Energy Progress, LLC request**  
5 **authorization from the South Carolina Public Service Commission for**  
6 **approval of combined depreciation rates in their recent joint request for**  
7 **approval to merge?**

8 A. No. That fact is significant because it demonstrates that the Companies' request in  
9 this proceeding is unnecessary and premature and that the appropriate and rational  
10 time to address combined depreciation rates is in conjunction with the convergence  
11 of the legacy utility rates in a future rate proceeding.

12 **Q. What is your recommendation?**

13 A. I recommend the Commission deny the Companies' request for approval of  
14 combined depreciation rates in this proceeding. The request is unnecessary and  
15 premature. The Companies have failed to support their request, the Commission  
16 and other parties have not had the opportunity to review the calculations of the  
17 proposed rates, the proposed rates appear to be incomplete and, in some cases,  
18 anomalous, and there will be ratemaking effects on some rider tariffs that have not  
19 been addressed by the Companies and have not been examined by the Commission.

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

21 A. Yes.

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

**In the Matter of:**

**ELECTRONIC JOINT APPLICATION OF            )  
KENTUCKY UTILITIES COMPANY AND        ) CASE NO. 2026-00077  
LOUISVILLE GAS AND ELECTRIC COMPANY )  
FOR APPROVAL OF MERGER                )**

**EXHIBITS  
OF  
LANE KOLLEN**

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

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

**JUNE 8, 2026**

**AFFIDAVIT**

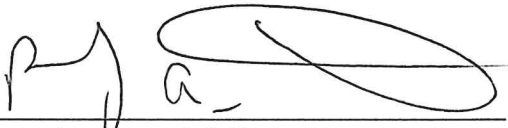
STATE OF GEORGIA        )

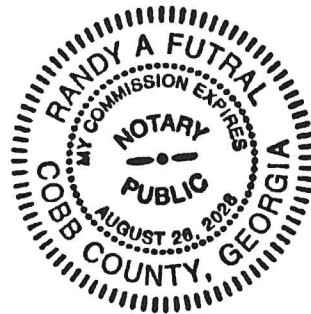
COUNTY OF FULTON        )

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  
8th day of June 2026.

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



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

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

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.

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

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

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

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.

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

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.

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

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

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

Date	Case	Jurisdct.	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.

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

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.

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

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.

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

Date	Case	Jurisdict.	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.

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

Date	Case	Jurisdct.	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.

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

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.

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

Date	Case	Jurisdiction	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.

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

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.

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

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.

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

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.

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

Date	Case	Jurisdic.	Party	Utility	Subject
10/10	U-23327 Subdocket F Direct	LA	Louisiana Public Service Commission Staff	SWEPCO	AFUDC adjustments in Formula Rate Plan.
11/10	EL10-55 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc., Entergy Operating Cos	Depreciation rates and expense input effects on System Agreement tariffs.
12/10	ER10-1350 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc. Entergy Operating Cos	Waterford 3 lease amortization, ADIT, and fuel inventory effects on System Agreement tariffs.
01/11	ER10-1350 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc., Entergy Operating Cos	Waterford 3 lease amortization, ADIT, and fuel inventory effects on System Agreement tariffs.
03/11	ER10-2001 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc., Entergy Arkansas, Inc.	EAI depreciation rates.
04/11	Cross-Answering				
04/11	U-23327 Subdocket E	LA	Louisiana Public Service Commission Staff	SWEPCO	Settlement, incl resolution of SO2 allowance expense, var O&M expense, sharing of OSS margins.
04/11	38306 Direct	TX 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.

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

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.

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

Date	Case	Jurisdict.	Party	Utility	Subject
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.

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

Date	Case	Jurisdic.	Party	Utility	Subject
04/13	12-2400-EL-UNC	OH	The Ohio Energy Group	Duke Energy Ohio, Inc.	Capacity charges under state compensation mechanism, deferrals, rider to recover deferrals.
04/13	2012-00578	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Resource plan, including acquisition of interest in Mitchell plant.
05/13	2012-00535	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Revenue requirements, excess capacity, restructuring.
06/13	12-3254-EL-UNC	OH	The Ohio Energy Group, Inc.,  Office of the Ohio Consumers' Counsel	Ohio Power Company	Energy auctions under CBP, including reserve prices.
07/13	2013-00144	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Biomass renewable energy purchase agreement.
07/13	2013-00221	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Agreements to provide Century Hawesville Smelter market access.
10/13	2013-00199	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Revenue requirements, excess capacity, restructuring.
12/13	2013-00413	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Agreements to provide Century Sebree Smelter market access.
01/14	ER10-1350 Direct and Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Waterford 3 lease accounting and treatment in annual bandwidth filings.
02/14	U-32981	LA	Louisiana Public Service Commission	Entergy Louisiana, LLC	Montauk renewable energy PPA.
04/14	ER13-432 Direct	FERC	Louisiana Public Service Commission	Entergy Gulf States Louisiana, LLC and Entergy Louisiana, LLC	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.

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

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

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

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.

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

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  
of  
Lane Kollen  
As of March 2026**

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	Vogtle 3 and 4 economics.
08/17	17-0296-E-PC	WV	West Virginia Energy Users Group	Monongahela Power Company, The Potomac Edison Power Company	ADIT, OPEB.
10/17	2017-00179	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Weather normalization, Rockport lease, O&M, incentive compensation, depreciation, income taxes.
10/17	2017-00287	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Fuel cost allocation to native load customers.
12/17	2017-00321	KY	Attorney General	Duke Energy Kentucky (Electric)	Revenues, depreciation, income taxes, O&M, regulatory assets, environmental surcharge rider, FERC transmission cost reconciliation rider.
12/17	29849 (Panel with Philip Hayet, Tom Newsome)	GA	Georgia Public Service Commission Staff	Georgia Power Company	Vogtle 3 and 4 economics, tax abandonment loss.
01/18	2017-00349	KY	Kentucky Attorney General	Atmos Energy Kentucky	O&M expense, depreciation, regulatory assets and amortization, Annual Review Mechanism, Pipeline Replacement Program and Rider, affiliate expenses.
06/18	18-0047	OH	Ohio Energy Group	Ohio Electric Utilities	Tax Cuts and Jobs Act. Reduction in income tax expense; amortization of excess ADIT.
07/18	T-34695	LA	LPSC Staff	Crimson Gulf, LLC	Revenues, depreciation, income taxes, O&M, ADIT.
08/18	48325	TX 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				

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

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.

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

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 2019-225-E Direct	SC	Office of Regulatory Staff	Duke Energy Carolinas, LLC, Duke Energy Progress, LLC	Integrated Resource Plans.
04/21	Surrebuttal				
03/21	51611	TX PUCT	Steering Committee of Cities Served by Oncor	Sharyland Utilities, L.L.C.	ADIT, capital structure, return on equity.

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

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.

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

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.

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

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 Direct	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 Direct	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.

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

Date	Case	Jurisdict.	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.

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

Date	Case	Jurisdic.	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.

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

Date	Case	Jurisdiction	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 UTILITIES COMPANY  
AND  
LOUISVILLE GAS AND ELECTRIC COMPANY**

**Supplemental Response to Commission Staff's First Request for Information  
Dated May 1, 2026**

**Case No. 2026-00077**

**Question No. 5**

**Responding Witness: Christopher M. Garrett / John J. Spanos**

- Q-5. Refer to Application, page 16.
- a. Provide the unified depreciation rates requested.
  - b. Explain what, if any, impact unification of the depreciation rates has on customer bills.

A-5. **Original Response:**

- a. See attachment being provided in a separate file. The Companies will provide a copy of the complete depreciation study and associated workpapers once they become available (anticipated later this month).
- b. Since the Companies requested the combined depreciation study to be performed as of June 30, 2024, which is the same operative date for the depreciation studies provided in their last rate cases, the impact on customer bills is expected to be minimal because the combined depreciation rates are largely consistent with each separate company's depreciation rates. The Companies plan to use the new, combined depreciation rates for the ECR monthly and DSM annual filings.

**May 29, 2026 Supplemental Response:**

- a. See attachments being provided in separate files. A minor change has been made to the original excel file containing the unified depreciation rates originally submitted on May 8. The change was made due to the reserve classification which net to zero for a few locations based on the removal of TNS from the original filing to the settlement. This was particularly important for locations like Haefling to make sure those locations were not over recovered.

**EXHIBIT LK-3**

**KENTUCKY UTILITIES COMPANY  
AND  
LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to Commission Staff's Third Request for Information  
Dated May 21, 2026**

**Case No. 2026-00077**

**Question No. 1**

**Responding Witness: Robert M. Conroy**

- Q-1. Refer to Case No. 2025-00113,<sup>2</sup> February 16, 2026 Order, page 149 and Case No. 2025-00114,<sup>3</sup> February 16, 2026 Order, page 158 referring to final ownership percentages. Refer also to LG&E/KU's response to Commission Staff's Second Request for Information (Staff's Second Request), Item 39. Explain whether, like the FAC and OSS mechanisms, LG&E/KU will utilize pre-merger asset ownership percentages for Mill Creek 5, Marion Solar, and Mercer Solar for purposes of the Pilot Generation Recovery Adjustment Clause (Adjustment Clause PGR) if the Commission approves LG&E/KU's merger request. If not, explain how LG&E/KU plans to determine ownership percentages if the Commission approves the merger.
- A-1. To clarify, the FAC and OSS mechanisms are proposed to be unified upon consummation of the merger. As such, any pre-merger ownership percentages for generating units will not apply, as the FAC and OSS mechanisms will operate based on a single entity with no distinction on generating unit ownership. As indicated in the response to PSC 1-39, the other mechanisms, including the Adjustment Clause PGR, will utilize pre-merger asset ownership percentages in any monthly filings post-consummation of the merger, if base rates and other mechanisms have not already been unified, to determine the cost to be included in the monthly filing for each individual utility. Regarding Adjustment Clause PGR, LG&E and KU will utilize the current ownership percentages for Mill Creek 5 (KU – 69%, LG&E – 31%), Marion Solar (KU – 63%, LG&E – 37%) and Mercer Solar (KU – 63%, LG&E – 37%) to allocate the capital and O&M costs for ratemaking purposes in the separate LG&E and KU monthly filings for cost recovery starting with the month in which each new generating unit goes in service during 2027.

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<sup>2</sup> Case No. 2025-00113, Electronic Application of Kentucky Utilities Company for An Adjustment of Its Electric Rates and Approval of Certain Regulatory and Accounting Treatments (Ky. PSC Feb. 16, 2026), Order at 149.

<sup>3</sup> Case No. 2025-00114, Electronic Application of Louisville Gas and Electric Company for An Adjustment of Its Electric and Gas Rates and Approval of Certain Regulatory and Accounting Treatments (Ky. PSC Feb. 16, 2026), Order at 158.

**KENTUCKY UTILITIES COMPANY  
AND  
LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to Commission Staff's Third Request for Information  
Dated May 21, 2026**

**Case No. 2026-00077**

**Question No. 2**

**Responding Witness: Robert M. Conroy**

- Q-2. In the event the Commission approves LG&E/KU's application, explain whether prospective special contract customers or customers receiving service on the extremely high load factor (EHLF) will be considered LG&E customers and take service pursuant to LG&E's tariff. If so, explain how the cost to serve will be allocated. If not, explain how the determination will be made for the applicable service tariff.
- A-2. Post-merger but pre-tariff unification, all customers would be LG&E customers; the only question would be under which tariff (i.e. rate district) the customer would take service from LG&E, either the LG&E tariff or the legacy KU tariff.

Thus, after merger but prior to unifying the Companies' electric tariffs, all customers, including EHLF and special contract customers to the extent they are taking standard tariff service, will take service under the tariff applicable in their rate district, i.e., either the LG&E electric tariff or the legacy KU tariff. The same would apply equally to prospective customers.

Regarding "how the cost to serve will be allocated" as applied to prospective EHLF customers, EHLF is a standard tariff rate under both electric tariffs, which the Companies are not proposing to change in this merger case. Thus, whichever tariff applied in the rate district in which the prospective EHLF customer sought service would govern the EHLF rate for that prospective customer. In a future base rate proceeding in which rates are harmonized, cost allocation will be governed by the consolidated cost of service study.

Regarding "how the cost to serve will be allocated" as applied to prospective special contract customers, any non-tariff rate, term, or condition in a special contract would be determined on a case-by-case basis and reviewed and approved by the Commission.<sup>4</sup> Otherwise, the applicable tariff in the rate district in which the prospective special contract customer sought service would govern rates and

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<sup>4</sup> The Companies currently anticipate formulating such a customer's rates in reference to unified LG&E costs, not a rate-district allocation based on legacy KU and LG&E determinants, but each special contract is, by definition, a special situation to be addressed on a case-by-case basis.

service for that prospective customer. Note that most of the Companies' electric special contract customers have special contracts only for economic development rates, which involve standard percentage discounts to tariffed demand rates, not entirely new, distinct rates. Moreover, every special contract customer takes service under a generally applicable tariff with regard to at least some, if not most, rates, terms, and conditions.

**KENTUCKY UTILITIES COMPANY  
AND  
LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to Commission Staff's Third Request for Information  
Dated May 21, 2026**

**Case No. 2026-00077**

**Question No. 5**

**Responding Witness: Robert M. Conroy / Christopher M. Garrett**

- Q-5. Refer to LG&E and KU's response to Staff's Second Request, Item 5. Provide the citation to the request or approval to apply those depreciation rates to the Environmental Compliance tariff as well as the demand side management filings.
- A-5. The Companies have not explicitly requested approval for the combined depreciation study rates for environmental compliance or demand side management filings, which is consistent with how they have previously requested approval for depreciation rates in base rate cases. In this case, the Companies have requested approval of the unified depreciation rates for accounting purposes, which would flow through to the formulas used for those mechanism filings as a matter of course.

**EXHIBIT LK-4**

KENTUCKY UTILITIES COMPANY  
AND  
LOUISVILLE GAS AND ELECTRIC COMPANY

Response to Commission Staff's First Request for Information  
Dated May 1, 2026

Case No. 2026-00077

Question No. 12

Responding Witness: Robert M. Conroy / Christopher M. Garrett

- Q-12. Refer to Conroy Direct Testimony, page 15, lines 10-21, and page 16, lines 1-8.
- a. Explain whether the companies are aware of any instances where regulatory asset accounting authority was authorized and then costs within the regulatory asset were subsequently denied.
  - b. Provide a breakdown of the estimated costs requested to be deferred.
  - c. Provide a breakdown of all merger costs being recovered through current rates and all merger costs addressed by other deferrals.
- A-12.
- a. The Companies are not aware of any such instances as it pertains to their regulatory assets. The Companies have not performed the research necessary to address whether the same is true for other utilities.
  - b. The Companies are seeking deferral accounting treatment for certain *external* costs incurred to effectuate the merger. These include financing related costs, external counsel fees, external audit fees, and other external costs including the preparation of the combined depreciation study. The extent of the costs will largely depend on the financing structure utilized to restructure the debt (e.g., if the Companies pursue a financing structure whereby it amends existing LG&E and KU indentures to conform covenants and combine the collateral pools utilized in the estimate below). Total costs are currently estimated to be \$10 million. See attachment being provided in a separate file. The information requested is confidential and proprietary and is being provided under seal pursuant to a petition for confidential protection.

Estimated Merger Costs (\$ millions)	
Financing costs inclusive of fees	7.4
External counsel fees	1.5
External audit fees	0.7
Other	0.4
Total	<u>10.0</u>

Note: These costs do not include future KPSC base rate case costs for incremental work to perform future rate design and cost of service studies. Those costs will be included in future rate case expense deferrals.

Financing costs may be included in FERC Account 189 and amortized over the life of the associated bonds.

- c. No merger costs are being recovered in current base rates. No merger costs have been deferred at this time.

**KENTUCKY UTILITIES COMPANY  
AND  
LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to Commission Staff's First Request for Information  
Dated May 1, 2026**

**Case No. 2026-00077**

**Question No. 34**

**Responding Witness: Christopher M. Garrett**

- Q-34. Refer to the Application, page 14, which states “long-term merger savings will exceed merger implementation costs”. Provide the projected break-even point in years when the cumulative savings from the merger will fully offset the deferred regulatory asset balance.
- A-34. The primary benefit of the merger is not the associated cost savings. It is the regulatory and administrative efficiencies that are discussed in the Direct Testimonies of Mr. Garrett and Mr. Conroy. However, the Company expects the savings will outweigh the costs in 5 years should savings of \$2.3 million be achieved annually as projected in the previous merger study. Additionally, the merger is projected to result in financing savings through lower future borrowing costs, but this is not readily quantifiable.

**EXHIBIT LK-5**

**KENTUCKY UTILITIES COMPANY  
AND  
LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to Attorney General's Initial Request for Information  
Dated May 1, 2026**

**Case No. 2026-00077**

**Question No. 4**

**Responding Witness: Robert M. Conroy / Christopher M. Garrett**

Q-4. Refer to the direct testimony of Robert Conroy at 15-16 wherein he states "Here, the Companies anticipate that long-term merger savings will exceed merger implementation costs during this limited window of opportunity in which IT cost is not an obstacle, making the implementation cost of merger a prudent investment for customers."

- a. Provide a copy of all studies, analyses, and all other documentation and communications that quantify and compare the costs and savings from the proposed merger to the status quo by year on a nominal and npv basis, including all supporting studies, analyses, and all other documentation and communications.
- b. Provide a listing and description of all expected merger savings.
- c. Provide a copy of all studies, analyses, and/or other documentation and/or internal communications that address expected merger savings and/or the amounts and quantifications of such savings.

A-4.

- a-c. See legal entity merger study filings referenced in Footnotes 1-3, Page 4 of the Companies' Application. A detailed listing and description of the \$2.3 million in annual merger cost savings can be found in the legal entity merger study performed by PWC filed on March 31, 2022.<sup>2</sup>

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<sup>2</sup> [https://psc.ky.gov/pscecf/2018-00294/rick.lovekamp@lge-ku.com/03312022011250/Closed/2-2022\\_LGE\\_KU\\_Legal\\_Merger\\_Study.pdf](https://psc.ky.gov/pscecf/2018-00294/rick.lovekamp@lge-ku.com/03312022011250/Closed/2-2022_LGE_KU_Legal_Merger_Study.pdf)

**EXHIBIT LK-6**

**KENTUCKY UTILITIES COMPANY  
AND  
LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to Commission Staff's First Request for Information  
Dated May 1, 2026**

**Case No. 2026-00077**

**Question No. 23**

**Responding Witness: Christopher M. Garrett**

- Q-23. Refer to the Application, page 5. Refer also to the Conroy Direct Testimony, page 10, footnote 24. State if the less than \$3 million in annual quantifiable savings include projected reductions in headcount, or if it is derived solely from administrative/filing efficiencies.
- A-23. The previous merger studies included the potential elimination of approximately 10 full-time employees, primarily accounting positions.

**EXHIBIT LK-7**

**KENTUCKY UTILITIES COMPANY  
AND  
LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to Attorney General's Initial Request for Information  
Dated May 1, 2026**

**Case No. 2026-00077**

**Question No. 8**

**Responding Witness: Julissa Burgos**

Q-8. Refer to the direct testimony of Christopher Garret at 7 wherein he states: "In conjunction with the merger, the Companies may consider multiple long-term financing structures. The financing structures being evaluated include: (i) amend the existing LG&E and KU indentures; (ii) retain the legacy mortgage of the surviving entity, LG&E; and (iii) a collateral trust mortgage." Confirm these multiple long-term financing structures are available to the legacy utilities if there is no merger, i.e., the merger is not necessary in order for the Companies to pursue any of these structures if the Companies deem them attractive. Explain your response and provide all support relied on.

A-8. The financing structures referenced in Mr. Garrett's testimony are driven by merger specific considerations and would not be necessary absent a merger. The alternatives Mr. Garrett lays out arise from the merger related need to facilitate efficient financing of the combined entity.

Absent a merger of the entities, each utility would continue to access the capital markets independently under its existing indenture and financing framework and forego the potential savings that the combined entity would have as a single issuer with a greater scale and marketability.

**EXHIBIT LK-8**

KENTUCKY UTILITIES COMPANY  
AND  
LOUISVILLE GAS AND ELECTRIC COMPANY

Response to the Attorney General's Initial Request for Information  
Dated May 1, 2026

Case No. 2026-00077

Question No. 1

Responding Witness: Robert M. Conroy / Christopher M. Garrett

- Q-1. Refer to the Companies' Application at paragraph 31 wherein the Companies describe their request for authorization to defer merger costs.
- a. Provide a listing and description of all expected merger costs that would be deferred pursuant to this request.
  - b. Provide a copy of all studies, analyses, and/or other documentation and/or internal communications that address expected merger costs and/or the amounts and quantifications of such costs.
  - c. Confirm it is the Companies' intent that any such deferrals will be limited to "incremental" costs that would not have been incurred but for the merger. Provide an affirmative statement as to the standard the Companies will apply for such deferrals, including the requirement that such costs be "incremental."
  - d. Refer to the Companies' Application at par. 8.
    - i. Confirm it is the Companies' intent not to defer the cost of the "significant IT upgrades the Companies and PPL are currently undertaking" pursuant to the deferral authority requested in this proceeding. If this is not correct, then provide a corrected statement, including a description of the IT upgrade costs the Companies intend to defer and the Companies' estimates of these costs, including all studies and analyses relied on for the estimates of the costs.
    - ii. Indicate whether it is the Companies' intent to defer the cost of the "significant IT upgrades the Companies and PPL are currently undertaking" pursuant to any other Commission deferral authority granted in another proceeding. If so, describe and provide a citation to each authority relied on for this purpose.
  - e. Refer to the direct testimony of Robert Conroy at 15 wherein he states "the Companies have incurred and will incur merger costs not being recovered through current rates or addressed by other deferrals, including legal,

regulatory, and financing-related costs to achieve and implement merger (e.g., the cost of this proceeding).” Provide all studies, analyses, quantifications, and estimated merger costs to the extent not provided in response to parts (a) and (b) of this question.

A-1.

- a. See the response to PSC 2-12.
- b. See legal entity merger study filings referenced in Footnotes 1-3, Page 4 of the Companies’ Application. Additionally, see the response to PSC 2-12.
- c. Confirmed. The Companies will only request deferral accounting treatment for incremental external costs to effectuate the merger.
- d.
  - i. Confirmed.
  - ii. In Case Nos. 2025-00113 and 2025-00114, the Companies received approval to defer certain software implementation costs incurred through December 31, 2026 over the underlying lives of the software. These costs include certain implementation costs of the new ERP system and CIS.
- e. See the response to PSC 2-12.

**EXHIBIT LK-9**

KENTUCKY UTILITIES COMPANY  
AND  
LOUISVILLE GAS AND ELECTRIC COMPANY

Response to Attorney General's Initial Request for Information  
Dated May 1, 2026

Case No. 2026-00077

Question No. 3

Responding Witness: Robert M. Conroy

- Q-3. Refer to the direct testimony of Robert Conroy at 11 wherein he states: "The Companies propose to unify their FAC and OSS mechanisms as part of their merger because attempting not to unify these mechanisms would be inefficient for several reasons." [emphasis in original]
- a. Describe what is meant by the term "unify" with respect to the FAC and OSS mechanisms.
  - b. Confirm that KU and LG&E will maintain separate FAC and OSS riders after the merger until all rates are converged even if the KU and LG&E FAC and OSS riders reflect the post-merger combined fuel expense and OSS margins, at least in part, because the legacy utilities (recharacterized as "districts") will continue billing their legacy customers until all base and rider rates are converged. If this is not correct, then provide a corrected statement and an explanation as to why each correction in the corrected statement was necessary. In addition, provide a copy of all support and/or analyses relied on for your response.
  - c. Provide a comparison of the present FAC and OSS rider rates for each of the legacy utilities to combined FAC and OSS rider rates assuming the merger had been in effect during the expense months used to calculate the present rider rates.
- A-3.
- a. See Mr. Conroy's testimony at pages 11-14, which addresses this issue at length. In simple terms, "unifying" the FAC and OSS mechanisms means that there would only be one combined utility filing instead of two separate utility filings utilizing the combined utility costs and sales as described in Mr. Conroy's testimony.
  - b. As stated in the Companies' application and Mr. Conroy's testimony, the Companies propose to unify their FAC and OSS mechanisms as described

therein.<sup>1</sup> Thus, beginning with the fifth month following merger, the FAC monthly billing factor will be the same under both LG&E's tariff and KU's tariff adopted by LG&E. The billing system will continue to bill legacy customers under each rate district, but the unified FAC monthly billing factor will be the same for all.

- c. See the responses to PSC 2-8, PSC 2-9 and PSC 2-11.

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<sup>1</sup> Application at 12-14; Conroy Direct at 11-14.

**KENTUCKY UTILITIES COMPANY  
AND  
LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to Commission Staff's First Request for Information  
Dated May 1, 2026**

**Case No. 2026-00077**

**Question No. 3**

**Responding Witness: Robert M. Conroy**

- Q-3. Refer to Application, page 16. Explain whether LG&E/KU, assuming approval of the merger application, plans to unify its tariffs with the filing of its next rate case.
  
- A-3. The Companies have not determined in which base rate case the LG&E and KU tariffs will be unified.

**EXHIBIT LK-10**

**KENTUCKY UTILITIES COMPANY  
AND  
LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to Attorney General's Initial Request for Information  
Dated May 1, 2026**

**Case No. 2026-00077**

**Question No. 12**

**Responding Witness: Robert M. Conroy / Christopher M. Garrett**

- Q-12. Provide a copy of all studies and analyses that compare the base and rider rates and total rates, except for the FAC and OSS riders, of the legacy utilities to the post-merger combined utility single set of tariff rates by year. Identify all new costs that would arise as a result of the proposed merger. Include in your response a discussion regarding any potential federal compliance costs, including but not limited to depancaking costs, involving the Federal Energy Regulatory Commission (FERC).
- A-12. The Companies have not performed detailed analysis of the future costs for base rates or mechanisms under a post-merger combined utility single set of tariff rates. Such analysis will be performed in a future base rate proceeding when addressing consolidated rates. See the response to PSC 2-3.

In past legal merger studies, the Companies have presented information regarding the differences between total revenues for each of the LG&E and KU rate schedules (See the reports provided in 2018, 2020, 2021, and 2022). These analyses looked at the impact by rate schedule of equalizing the then-current all-in rates of each individual utility not the underlying costs of service and also at the impact by rate schedule on revenues if the lowest rate were in effect for both utilities. The Companies have updated this analysis based on the rates established in the most recent base rate cases in Case Nos. 2025-00113 and 2025-00114. See the attachment provided in a separate file. This should not be interpreted as what the Companies would propose in future base rate proceeding to address a single set of tariff rates.

The Companies have not identified any new costs from a rate perspective that would arise as a result of the proposed merger or any potential federal compliance costs. Regarding one-time costs of the merger, see the response to PSC 2-12. Regarding depancaking costs, those costs arise from the transmission service which is already operated on a combined Company basis. Total transmission costs today are allocated to KU and LG&E. Post-merger, an allocation would not be necessary.

**EXHIBIT LK-11**

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

**In the Matter of:**

<b>ELECTRONIC APPLICATION OF</b>	)	
<b>KENTUCKY UTILITIES COMPANY FOR</b>	)	
<b>AN ADJUSTMENT OF ITS ELECTRIC</b>	)	<b>CASE NO. 2025-00113</b>
<b>RATES AND APPROVAL OF CERTAIN</b>	)	
<b>REGULATORY AND ACCOUNTING</b>	)	
<b>TREATMENTS</b>	)	

**In the Matter of:**

<b>ELECTRONIC APPLICATION OF</b>	)	
<b>LOUISVILLE GAS AND ELECTRIC</b>	)	
<b>COMPANY FOR AN ADJUSTMENT OF ITS</b>	)	<b>CASE NO. 2025-00114</b>
<b>ELECTRIC AND GAS RATES, AND</b>	)	
<b>APPROVAL OF CERTAIN REGULATORY</b>	)	
<b>AND ACCOUNTING TREATMENTS</b>	)	

**JOINT UPDATE OF KENTUCKY UTILITIES COMPANY AND  
LOUISVILLE GAS AND ELECTRIC COMPANY**

Kentucky Utilities Company (“KU”) and Louisville Gas and Electric Company (“LG&E”) (collectively, the “Companies”), consistent with their statements in these proceedings concerning a possible merger,<sup>1</sup> are filing this update with the Kentucky Public Service Commission (“Commission”) of their intent to proceed with the merger of LG&E and KU. In addition to the

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<sup>1</sup> Companies’ Response to PSC 2-29 (“Yes, LG&E and KU anticipate making a final recommendation for the potential merger as part of this case.”); Direct Testimony of Christopher M. Garrett, Exh. CMG-1 at 8:

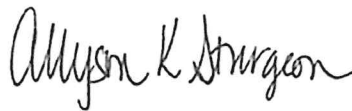
In summary, this review has confirmed the associated financial benefits of a merger are not significant from a quantitative financial standpoint. Such a merger does create significant potential regulatory efficiencies. This coupled with the potential cost avoidance associated with the IT reconfiguration work discussed above leads the Companies to recommend at this time to continue pursuing their potential merger in accordance with the plan presented in this assessment. To the extent further due diligence identifies additional hurdles or issues which would result in the Companies discontinuing their pursuit of the merger, the Companies will notify the Commission in writing of their change in plans.

The Companies expect to complete their diligence review and make a final recommendation to the Commission by the end of the year.

reasons the Companies have previously provided supporting such a merger,<sup>2</sup> including significant potential regulatory efficiencies, in finalizing the plans for the Companies' new Enterprise Resource Planning ("ERP") system, it has become clear that now is the time to proceed, and the Companies plan to design the new ERP system assuming LG&E and KU will merge in early 2027. The Companies expect to file necessary applications for merger approval in the first quarter of 2026 with this Commission, the Virginia State Corporation Commission, and the Federal Energy Regulatory Commission. Those applications will contain additional details regarding the execution of the planned merger.

Dated: December 30, 2025

Respectfully submitted,



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Louisville Gas and Electric Company*

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<sup>2</sup> See, e.g., Direct Testimony of Christopher M. Garrett, Exh. CMG-1.

**CERTIFICATE OF SERVICE**

In accordance 807 KAR 5:001, Section 8 as modified by the Commission's Order of July 22, 2021 in Case No. 2020-00085 (Electronic Emergency Docket Related to the Novel Coronavirus COVID-19), this is to certify that the electronic filing has been transmitted to the Commission on December 30, 2025; and that there are currently no parties in this proceeding that the Commission has excused from participation by electronic means.



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*Counsel for Kentucky Utilities Company  
and Louisville Gas and Electric Company*

**EXHIBIT LK-12**

KENTUCKY UTILITIES COMPANY  
AND  
LOUISVILLE GAS AND ELECTRIC COMPANY

Response to Attorney General's Initial Request for Information  
Dated May 1, 2026

Case No. 2026-00077

Question No. 9

Responding Witness: Christopher M. Garrett

Q-9. Refer to the direct testimony of Christopher Garrett at 11 wherein he states:

“The new combined entity will need to perform a depreciation study to consolidate the depreciation rates for KU and LG&E. The Companies have requested John Spanos, Gannett Fleming, to perform this study. To align the consolidated depreciation rates with the separate company depreciation rates, the Companies have requested Mr. Spanos to perform the study using the asset values as of June 30, 2024.<sup>3</sup> The Companies plan to file this study once available as part of this proceeding and request that the Commission approve these new depreciation rates for accounting purposes.”

- a. Explain why the Companies believe it is necessary to consolidate the depreciation rates for KU and LG&E at this time, given that the Companies do not propose any changes in their base rates, environmental surcharge rates, or any other tariffs that were/are based on revenue requirements determined with depreciation expense calculated using the depreciation rates approved in Cases 2025-00113 and 2025-00114. Provide all support relied on for your response.
- b. Explain why the Companies did not provide the depreciation study coincident with the filing of the Application in this proceeding.
- c. Indicate when the Companies plan to file the depreciation study in this proceeding.
- d. Describe how the parties are not denied their discovery and other procedural rights due to the delay in filing the depreciation study.

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<sup>3</sup> Footnote 9 in the quoted excerpt states: “Currently approved depreciation rates for KU and LG&E are based on depreciation studies as of June 30, 2024 filed as part of Case Nos. 2025-00113 and 2025-00114.”

- e. Provide a copy of all purchase orders, contracts, engagement agreements, and/or other documents and communications, including notes and other handwritten writings, that describe the scope of the depreciation study to be performed by Gannet Fleming, including, but not limited to, all changes in parameters that will be or may be included in the depreciation study.

A-9.

- a. See the response to Question 10.
- b. The study was not filed with the application because it had not yet been completed by the filing date.
- c. See the response to PSC 2-5.
- d. The new depreciation rates from the combined study have been provided in response to PSC 2-5. The Companies plan to supplement PSC 2-5 with a copy of the full depreciation study and workpapers once it becomes available (anticipated later this month).
- e. See attachments being provided in separate files.

**EXHIBIT LK-13**

KENTUCKY UTILITIES COMPANY  
AND  
LOUISVILLE GAS AND ELECTRIC COMPANY

Response to the Attorney General's Supplemental Data Requests  
Dated May 21, 2026

Case No. 2026-00077

Question No. 6

Responding Witness: Christopher M. Garrett

- Q-6. Refer to the attachment to the response to PSC 2-5(a) wherein the Companies provided a summary of the new proposed combined depreciation rates.
- a. Provide a schedule in an Excel workbook comparing the depreciation rates approved for each utility by plant account in the 2025 Rate Cases to the new proposed combined depreciation rates by plant account in this proceeding. For those depreciation rates by plant account that were not reflected in the final settlement documents in the 2025 Rate Cases, e.g., LG&E electric general plant depreciation rates, provide a copy of the source documents with the depreciation rates for those plant accounts relied on by the Companies for this purpose.
  - b. Provide a proof of the depreciation expense resulting from the approved depreciation rates for each legacy utility and the depreciation expense resulting from the new proposed combined depreciation rates by plant account in an Excel workbook in live format and with all formulas intact. Calculate the depreciation expense for each utility using the gross plant balances at June 30, 2024, the study date used for the approved depreciation rates and for the new proposed combined depreciation rates. Reconcile any differences between the sum of the depreciation expense for the two utilities using the approved depreciation rates to the depreciation expense for the combined utility plant accounts using the new proposed combined depreciation rates.
  - c. Provide the Companies' proposed depreciation rates for each new generating unit by plant account approved for each Company in the 2025 Rate Cases and the new proposed combined depreciation rates by plant account, and provide a proof of depreciation expense similar to that requested in part (b) of this question.

A-6.

- a. – c. See attachment provided in a separate file. There is no difference in *new* generating units depreciation rates for each plant account so no proof of depreciation has been provided in response to part (c).