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Via E-file

April 4, 2012

Public Utilities Commission of Ohio
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Columbus, Ohio 43215

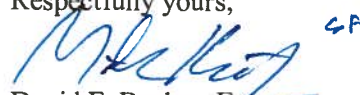
In re: Case No. 10-2929-EL-UNC

Dear Sir/Madam:

Please find attached the DIRECT TESTIMONY AND EXHIBITS OF LANE KOLLEN e-filed today in the above-referenced matter.

Please place this document of file. Copies have been served on all parties listed on the attached Certificate of Service.

Respectfully yours,



David F. Boehm, Esq.

Michael L. Kurtz, Esq.

BOEHM, KURTZ & LOWRY

MLKkew

Encl.

Cc: Certificate of Service

**BEFORE THE
PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of:

In the Matter of the Commission Review)	
of the Capacity Charges of Ohio Power)	Case No. 10-2929-EL-UNC
Company and Columbus Southern Power)	
Company)	

**DIRECT TESTIMONY
AND EXHIBITS
OF
LANE KOLLEN**

**ON BEHALF OF
THE OHIO ENERGY GROUP**

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

April 2012

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Company)	

DIRECT TESTIMONY OF LANE KOLLEN

I. QUALIFICATIONS AND SUMMARY

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

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

6 **Q. Please state your occupation and employer.**

7 A. I am a utility rate and planning consultant holding the position of Vice President
8 and Principal with the firm of Kennedy and Associates.

10 **Q. Please describe your education and professional experience.**

11 A. I earned a Bachelor of Business Administration in Accounting degree and a
12 Master of Business Administration degree from the University of Toledo. I also
13 earned a Master of Arts degree from Luther Rice University. I am a Certified

1 Public Accountant (“CPA”), with a practice license, a Certified Management
2 Accountant (“CMA”), and a Chartered Global Management Accountant
3 (“CGMA”). In addition, I am a member of several professional organizations.

4 I have been an active participant in the utility industry for more than thirty
5 years, as a consultant in the industry since 1983 and as an employee of The
6 Toledo Edison Company from 1976 to 1983. I have testified as an expert witness
7 on planning, ratemaking, accounting, finance, and tax issues in proceedings
8 before regulatory commissions and courts at the federal and state levels on nearly
9 two hundred occasions, including proceedings before the Public Utilities
10 Commission of Ohio (“Commission”). My qualifications and regulatory
11 appearances are further detailed in my Exhibit___ (LK-1).

12

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

14 A. I am testifying on behalf of the Ohio Energy Group (“OEG”), a group of large
15 industrial customers of the Ohio Power Company (“OPC”), hereinafter referred to
16 as “the Company” or “AEP Ohio.” The members of OEG who take service from the
17 Company are: AK Steel Corporation, Aleris International, Inc., Amsted Rail
18 Company, Inc., ArcelorMittal, USA, BP-Husky Refining, LLC, E.I. DuPont de
19 Nemours & Company, Ford Motor Company, GE Aviation, Procter & Gamble
20 Co., Linde, Inc., Praxair Inc., RG-Steel, The Timken Company and Worthington
21 Industries.

22

23

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

2 A. The purpose of my testimony is to recommend a regulatory framework that will
3 provide just and reasonable compensation to AEP Ohio for supplying capacity to
4 Competitive Retail Electric Service (“CRES”) providers during this transition
5 period, while meeting the dual goals of promoting retail competition and allowing
6 AEP Ohio the opportunity to earn a return sufficient to attract capital investment.

7

8 **Q. Please summarize your testimony.**

9 A. I recommend that the Commission establish the Reliability Pricing Model
10 (“RPM”)-based capacity price as the price that AEP Ohio can charge CRES
11 providers under the state compensation mechanism. Standard Service Offer
12 (“SSO”) customers would pay existing SSO base generation rates, unless and
13 until there is an SSO auction.

14 If, however, the Commission sets a state compensation mechanism higher
15 than the RPM-based price for 2012-2015, in no event should the compensation
16 exceed the RPM-based capacity price the Company charged CRES providers at
17 the end of 2011. The RPM-based capacity price at the end of 2011 was
18 \$145.79/MW/day. The \$145.79/MW/day should be the upper limit on the amount
19 of total compensation AEP Ohio receives for providing capacity to CRES
20 providers as it transitions from being a Fixed Resource Requirement (“FRR”) entity
21 to an RPM entity. This capacity compensation cap is significantly higher
22 than the actual RPM auction results that will be in effect during the first two years
23 of the transition period, but slightly lower in the third. This cap is appropriate

1 because it will allow AEP Ohio the opportunity to earn a return sufficient to
2 attract capital investment based on its actual adjusted earned a return on equity
3 (“ROE”) of approximately 11% in 2011. It also reflects that, by the end of 2011,
4 almost one-fifth of the Company’s total load had switched to a CRES provider.
5 Over the three-year transition period, this capacity compensation cap, if adopted
6 in full in lieu of the RPM-based capacity price, would result in an RPM premium
7 that approximates the Electric Service Stability Charge Rider that Duke Energy
8 Ohio (“Duke”) received in its most recent Electric Security Plan (“ESP”)
9 (\$5.40/MWh).

10 As a safeguard to ensure that AEP Ohio is reasonably compensated for its
11 capacity obligations, I propose a nonbypassable Earnings Stabilization
12 Mechanism (“ESM”) that would result in the Company’s ROE being maintained
13 within a reasonable range established by the Commission for as long as the
14 Company owns generation assets. The ESM would provide an important
15 safeguard in the event that the state compensation mechanism ultimately adopted
16 in this case is either over or under-compensatory to the Company. The downside
17 earnings protection incorporated in this ESM for AEP Ohio is a significant benefit
18 that Duke did not receive.

19 In making these recommendations, OEG’s goal is to assist the
20 Commission in establishing a capacity pricing mechanism for the Company that is
21 consistent with applicable law, PJM Interconnection L.L.C. (“PJM”) rules, and
22 the Commission’s own policy of promoting retail competition while allowing a
23 utility to earn a return sufficient to attract capital investment.

II. STATE COMPENSATION MECHANISM

Q. Please describe the recent history of AEP Ohio's capacity pricing.

A. In November 24, 2010, AEP filed an application before the Federal Energy Regulatory Commission ("FERC") in Docket No. ER11-2183. AEP sought FERC approval to change the mechanism by which it is compensated for the costs of capacity supplied to CRES providers from a mechanism based upon the RPM clearing price to a cost-based mechanism. AEP cited Schedule 8.1, Section D.8 of the PJM Reliability Assurance Agreement ("RAA") as authority for its request.

On December 8, 2010, the Commission issued an Entry in this case expressly adopting an RPM-based rate as the "state compensation mechanism" in combination with retail rates that included the recovery of capacity costs through provider-of-last-resort ("POLR") charges. The Commission also initiated an investigation into AEP's capacity pricing.

On September 7, 2011, a Stipulation and Recommendation was filed in the AEP Ohio ESP case, along with other cases, which appeared to resolve the issue of AEP Ohio's capacity pricing. The Commission modified and approved the Stipulation on December 14, 2011. However, on February 23, 2012, the Commission rejected the Stipulation and Recommendation.

Q. What is your understanding of the current status of AEP Ohio's capacity pricing?

A. There are different opinions on the current status, but my understanding is as

1 follows. On February 27, 2012, AEP Ohio requested interim relief for its capacity
2 pricing. The Commission granted AEP Ohio's request on March 7, 2012,
3 establishing a two-tier capacity pricing mechanism under which the first 21% of
4 each customer class, and all customers of governmental aggregations approved on
5 or before November 8, 2011, shall be entitled to first-tier RPM-based pricing.
6 The second-tier charge for capacity was set at \$255/MW/day. These charges are
7 currently in effect until May 31, 2012.

8 The Commission also issued an Entry establishing a procedural schedule
9 in this case to develop an evidentiary record on the appropriate capacity
10 cost/pricing mechanism for the Company. Thus, although an interim capacity
11 pricing mechanism has now been established for AEP Ohio, there is still
12 significant uncertainty regarding what capacity compensation mechanism
13 ultimately will be adopted by the Commission.

14
15 **Q. What are the PJM tariff requirements regarding capacity pricing for**
16 **companies like AEP Ohio?**

17 A. PJM rules allow a load-serving entity to elect to be a FRR entity as an alternative
18 to participating in the PJM RPM. The Company has chosen to participate in the
19 PJM capacity market as an FRR entity. Schedule 8.1, Section D.8 of the PJM
20 RAA states:

21 In a state regulatory jurisdiction that has implemented retail choice, the
22 FRR Entity must include in its FRR Capacity Plan all load, including
23 expected load growth, in the FRR Service Area, notwithstanding the loss
24 of any such load to or among alternative retail LSEs. In the case of load
25 reflected in the FRR Capacity Plan that switches to an alternative retail

1 LSE, where the state regulatory jurisdiction requires switching customers
2 or the LSE to compensate the FRR Entity for its FRR capacity obligations,
3 such state compensation mechanism will prevail. In the absence of a state
4 compensation mechanism, the applicable alternative retail LSE shall
5 compensate the FRR Entity at the capacity price in the unconstrained
6 portions of the PJM Region, as determined in accordance with Attachment
7 DD to the PJM Tariff, provided that the FRR Entity may, at any time,
8 make a filing with FERC under Section 205 of the Federal Power Act
9 proposing to change the basis for compensation to a method based on the
10 FRR Entity's cost or such other basis shown to be just and reasonable and
11 a retail LSE may at any time exercise its rights under Section 206 of the
12 FPA.
13

14 Under this provision of the PJM tariff, the state can establish a capacity
15 compensation mechanism for the Company. PJM recently filed a pleading at the
16 FERC suggesting that the intent of this section of the RAA is to “*compensate*
17 AEP for the cost to satisfy its FRR capacity obligations associated with load
18 reflected in AEP’s FRR Capacity Plan that has instead chosen to be served by
19 CRES Providers” (emphasis added). I have attached a copy of this pleading as
20 my Exhibit___ (LK-2).

21 The Commission must decide in this case whether a market-based or a
22 cost-based capacity compensation mechanism, or some hybrid mechanism, is
23 sufficient to compensate the Company for the cost to satisfy its FRR capacity
24 obligations. If the Commission does not act, then it appears that the FERC could
25 resolve the issue.
26

1 **Q. Is there reason to believe that the Commission may establish a capacity**
2 **compensation mechanism that allows AEP Ohio to charge CRES providers a**
3 **capacity price that exceeds RPM clearing prices in the coming years?**

4 **A.** Yes. On March 22, 2012, the Commission filed a pleading at the FERC stating
5 that the Commission “is endeavoring to arrive at a CRES capacity rate that will
6 promote alternative competitive supply and retail competition while
7 simultaneously ensuring an incumbent electric utility provider’s ability to attract
8 capital investment to meet its FRR obligations.” The Commission understands
9 that this process is a “delicate balance.”

10 Additionally, in its March 7, 2012 Entry in this case, the Commission
11 stated that “...as applied to AEP-Ohio for the interim period only, the state
12 compensation mechanism could risk an unjust and unreasonable result.
13 Therefore, the Commission implements the two-tier capacity pricing.” The
14 Commission has therefore indicated that a state compensation mechanism based
15 solely upon RPM-clearing prices could be unjust and unreasonable under certain
16 circumstances.

17 The capacity prices established under the RPM for the coming years may
18 not be adequate to compensate AEP Ohio for its FRR capacity obligations,
19 depending on numerous assumptions about future events. According to AEP
20 Ohio, the adjusted RPM price for its load zone for 2012/2013 is \$20.01/MW/day
21 and for 2013/2014 is \$33.71/MW/day. AEP Ohio has indicated to both the
22 Commission and to the FERC that a shift to RPM-based capacity rates could

1 reduce its return on equity in 2013 to 2.4%.

2 If the use of the future RPM clearing prices does not reasonably
3 compensate the Company for its FRR capacity obligations, the Commission may
4 ultimately adopt a mechanism that allows AEP Ohio to charge a higher capacity
5 price to CRES providers and, therefore, to shopping customers.

6

7 **Q. What is your recommendation regarding the capacity price that the**
8 **Commission should allow AEP Ohio to charge CRES providers during the**
9 **three-year transition period until AEP Ohio becomes an RPM entity?**

10 A. I recommend that the Commission establish the RPM-based capacity price of
11 \$20.01/MW/day for 2012/2013, \$33.71/MW/day for 2013/2014 and
12 \$153.89/MW/day for 2014/2015 as the price that AEP Ohio can charge CRES
13 providers under the state compensation mechanism during the transition period.

14

15 **Q. Under your recommendation, what capacity price would AEP Ohio's standard**
16 **service offer customers pay for capacity?**

17 A. SSO customers would continue to pay existing SSO base generation rates, unless
18 and until there is an SSO auction.

19

20 **Q. What is your recommendation in the event that the Commission establishes a**
21 **capacity compensation mechanism that allows AEP Ohio to charge CRES**

1 **providers a price higher than the RPM-based price during the three-year**
2 **transition period?**

3 A. If the Commission chooses to approve a capacity price that is higher than RPM, I
4 recommend that the Commission refrain from compensating AEP Ohio for
5 providing capacity to CRES providers during the transition period at a rate that
6 exceeds the RPM-based capacity price that the Company charged CRES providers
7 at the end of 2011. This price was \$145.79/MW/day. This is the maximum
8 capacity compensation which the Commission should adopt in this proceeding.

9 The state compensation mechanism adopted here should be applied
10 uniformly to all CRES providers. This would reduce concerns about
11 discriminatory pricing. I do not recommend a continuation of the interim pricing
12 structure adopted in the Commission's March 7, 2012 Order in this case, whereby
13 a different capacity charge to the CRES applies depending on when the customer
14 first shopped. A single price structure would also reduce customer confusion
15 regarding queuing and would be administratively more efficient.

16

17 **Q. Why do you believe that the RPM-based capacity price charged to CRES**
18 **providers at the end of 2011 is an appropriate ceiling for future capacity**
19 **compensation during the transition period?**

20 A. AEP Ohio's 2011 return on equity was approximately 11% after adjustments to
21 remove plant impairment expense and nonrecurring POLR revenue. On a per
22 books basis with no adjustments, AEP Ohio's 2011 ROE was 10.21%. Thus,
23 AEP Ohio was able to earn an adequate return using RPM-based capacity prices

1 for CRES providers in 2011. This suggests that those prices are more than
2 sufficient to compensate AEP Ohio for its FRR capacity obligations. The
3 computation of the per books and the return adjusted to remove plant impairment
4 expense are detailed on my Exhibit__ (LK-3).

5 In addition to contributing to a relatively high ROE, the RPM capacity rate
6 at the end of 2011 also allowed a significant amount of customer shopping. By
7 the end of 2011, 19.10% of the Company's total load had switched to CRES
8 providers. Customer switching by class at the end of 2011 was: Residential -
9 5.53%; Commercial - 33.88%; and Industrial - 18.26%. By contrast, in the first
10 quarter of 2011 when the RPM capacity rate was much higher
11 (\$220.96/MW/day), only 7.1% of total load had switched. This indicates that the
12 competitive market will continue to develop even further if the total capacity
13 compensation to AEP Ohio is no greater than the end of 2011 RPM of
14 \$145.79/MW/day.

15

16 **Q. How does your proposed capacity compensation cap of \$145.79/MW/day**
17 **compare with future RPM pricing?**

18 A. The \$145.79/MW/day capacity compensation cap is significantly higher than
19 RPM in the first two PJM planning years, and slightly below RPM in the third
20 year. The RPM in the next three PJM planning years is: 2012/2013 -
21 \$20.01/MW/day; 2013/2014 - \$33.71/MW/day; and 2014/2015 -
22 \$153.89/MW/day. Over the three-year period, the RPM averages \$69.20. Thus,

1 the capacity compensation cap I recommend represents a maximum premium
2 above RPM of \$76.59/MW/day.

3

4 **Q. How does the RPM premium of \$76.59/MW/day compare to the ESSC**
5 **premium Duke Energy Ohio received in its most recent ESP?**

6 A In Duke's most recent ESP, the Commission approved RPM pricing plus a
7 nonbypassable Electric Service Stability Charge ("ESSC"). The ESSC increased
8 rates by \$5.40/MWh on average for all Duke customers. The RPM premium that I
9 recommend would apply only to shopping customers. For an average shopping
10 customer with a 60% load factor the RPM premium would be \$5.30/MWh, which
11 is nearly identical to the Duke ESSC.

12 Initially, AEP Ohio SSO customers would not be charged any premium,
13 unlike the nonbypassable Duke ESSC. However, the Duke SSO customers all
14 benefited from lower pricing resulting from the SSO auction. The Duke SSO
15 auction and the ESSC charge both became effective on January 1, 2012. AEP
16 Ohio SSO customers still would pay the legacy capacity charges embedded into
17 base rates. Thus, no premium from them is required. If there is an SSO auction
18 for AEP Ohio, then the premium would be reflected in the auction price and, at
19 that point, all customers would be paying the RPM premium. After an AEP Ohio
20 SSO auction, the RPM premium would effectively be nonbypassable, just like
21 Duke.

22

1 **Q. How does the Company's 2011 return on equity compare to other affiliated**
2 **AEP East utilities earn?**

3 A The per books (unadjusted) returns on equity of the AEP East affiliated utilities
4 averaged 6.8% in 2010 and 7.8% in 2011. Specifically, the returns were:

	2010	2011
Appalachian Power	4.9%	5.6%
Indiana & Michigan	7.5%	8.6%
Kentucky Power	8.0%	9.3%
Average	6.8%	7.8%

10

11 This demonstrates that the per books (unadjusted) ROE of AEP Ohio in
12 2011 of 10.21% was significantly higher than its regulated affiliates in the AEP
13 East Power Pool over the past two years. This is further evidence that the end of
14 2011 RPM rate is an appropriate ceiling for capacity compensation.

15

16 **Q. Do you agree with the Commission that it has an obligation to find a balance**
17 **between adequately compensating AEP Ohio for its capacity and over-**
18 **compensating AEP Ohio for that capacity?**

19 A. Based on my regulatory experience, it appears that the Commission may indeed
20 have such an obligation, at least during the period of time prior to divestiture
21 while the utility still owns generation. This obligation also might extend post-
22 divestiture during the period that this Commission is responsible for setting the
23 state capacity compensation mechanism. In *Bluefield Water Works v. West*

1 *Virginia* (1923), 262 U.S. 679, 692-93, the U.S. Supreme Court stated:

2 A public utility is entitled to such rates as will permit it to earn a
3 return on the value of the property which it employs for the
4 convenience of the public equal to that generally being made at the
5 same time and in the same general part of the country on
6 investments in other business undertakings which are attended by
7 corresponding risks and uncertainties; but it has no constitutional
8 right to profits such as are realized or anticipated in highly
9 profitable enterprises or speculative ventures.

10 Additionally, in *Federal Power Comm. v. Hope Natural Gas* (1944), 320
11 U.S. 591, 603, 64 S.Ct. 281, the U.S. Supreme Court stated "the return to the
12 equity owner should be commensurate with the returns on investments in other
13 enterprises having corresponding risks."

14 In *Cleveland Elec. Illuminating v. Pub. Util. Comm'n*, 4 Ohio St. 3d 107,
15 109, 447 N.E.2d 746 (1983), the Ohio Supreme Court described the constitutional
16 standard for utility cases:

17 *Per se* confiscation in a utility rate case may exist as an abstract premise,
18 but the constitutional cases make it clear that a successful challenge must
19 demonstrate that the rate order when reviewed in its entirety falls outside
20 the "broad zone of reasonableness" and the "heavy burden" of establishing
21 unreasonableness must be borne by the challenger.

22

23 These cases suggest to me, not as a lawyer, but as a regulatory expert, that
24 the Commission may be correct that it has an obligation to ensure that AEP Ohio
25 is reasonably compensated for its capacity obligations so that it has the
26 opportunity to earn at least a non-confiscatory return on its generation

1 investment.¹ But these cases also do not appear to guarantee that AEP Ohio
2 should get cost-based capacity rates if those rates would lead to an excessive
3 return on equity. Ultimately, AEP Ohio's rates must fall within a "zone of
4 reasonableness." Consequently, the Commission should attempt to ensure that the
5 capacity compensation mechanism established in this case does not result in rates
6 for the Company that are so low or so high as to fall outside of that "zone of
7 reasonableness."

8

9 **Q. Should the Commission adopt a means to ensure that AEP Ohio's capacity**
10 **charges to CRES providers do not result in under- or over- compensation to the**
11 **Company for its capacity obligations?**

12 A. Yes. I recommend that the Commission establish an Earnings Stabilization
13 Mechanism ("ESM") for this purpose.² The use of earnings is the proper measure
14 to judge the utility's financial health because earnings encompass both the utility's
15 revenue and its expenses. Looking at either revenue or expenses in isolation cannot
16 give a regulatory body a comprehensive financial picture.

17 The ESM provides a safeguard in the event that the capacity compensation
18 established in this proceeding is either over- or under-compensatory to AEP Ohio.

¹ To clarify, I am not testifying as a lawyer and I have been advised by counsel as to applicable law in this proceeding. My interpretation of the law is based upon my experience in the industry. Further, counsel has advised me that the Commission recently stated "...the Commission is not strictly bound by the Ohio Rules of Evidence...the Commission has the expertise to give the appropriate weight to testimony and evidence..." Opinion and Order, Case No. 11-346-EL-SSO et al (Dec 14, 2011) at 14.

² The ESM is similar to a mechanism that I recommended in the AEP ESP II proceedings, Case Nos. 11-346-EL-SSO *et al.*

1 In light of the “delicate balance” that the Commission seeks to achieve in this
2 case, it is reasonable to adopt a safeguard mechanism such as the ESM to ensure
3 that such a balance actually is achieved, especially given the significant
4 uncertainty regarding AEP Ohio’s capacity costs.

5

6 **Q. Why do you state that there is “significant uncertainty” regarding AEP Ohio’s**
7 **capacity costs?**

8 A. The Commission’s ultimate decision on a capacity compensation mechanism for
9 AEP Ohio could result in either over- or under-compensation to the Company
10 once that mechanism operates in combination with the rest of AEP Ohio’s rate
11 structure. Because so many factors are acting simultaneously, there is significant
12 uncertainty surrounding the capacity compensation mechanism that will be adopted
13 and the impact of that mechanism on AEP Ohio’s customers and on the Company’s
14 earnings.

15 The termination of the AEP Power Pool and potential for a new power
16 sharing arrangement between the AEP utility affiliates could greatly impact AEP
17 Ohio’s future capacity costs and the accuracy of Mr. Pearce’s capacity cost of
18 service analysis based on 2011 data. Under the present AEP Interconnection
19 Agreement (“Pool Agreement”), AEP Ohio is a “surplus” Company. This means
20 that AEP Ohio has more generation capacity than its Member Load Ratio (“MLR”)
21 requirement. As a surplus member of the AEP Pool, AEP Ohio “sells” its surplus
22 capacity to the other affiliated companies that are “deficit.” Deficit companies are

1 those that have less generation capacity than their MLR requirements. For example,
2 in February 2011, AEP Ohio was net surplus by 2,360 MW (Ohio Power Company
3 was surplus by 2,486 MW and Columbus Southern Power Company was deficit by
4 126 MW) and received net capacity equalization payments of \$30,856,237. These
5 capacity equalization payments were approximately \$370 million in 2011.
6 However, these capacity equalization payments could change significantly or be
7 discontinued altogether once the existing AEP Pool Agreement is terminated.

8 On February 10, 2012 AEP filed at FERC to terminate the existing AEP
9 Pool Agreement and establish a new one. Part of that filing included the sale by
10 AEP Ohio of the 1,560 MW Mitchell generating plant to Appalachian Power and
11 Kentucky Power. This application later was withdrawn because of this
12 Commission's rejection of the ESP Stipulation. But if AEP Ohio moves forward
13 with generation divestiture and a new pooling agreement is established, this
14 generation sale or a different generation sale may be implemented. This will impact
15 Mr. Pearce's capacity cost of service analysis.

16 On March 22, 2012 AEP provided official notification to PJM of its capacity
17 retirement plans. Some of these retirements are of AEP Ohio units and will take
18 place during the three year transition period at issue here. This also will impact Mr.
19 Pearce's calculations.

20 Given this uncertainty, I don't believe it would be reasonable simply to rely
21 on a single, unchanging capacity charge during the transition period as AEP Ohio
22 recommends. Instead, the Commission should build flexibility into the process by

1 which AEP Ohio is compensated while at the same time providing the price
2 certainty which customers and CRES providers need to develop the market. I
3 believe that my proposal can accomplish that.

4

5 **Q. Please describe the ESM in greater detail.**

6 A. Under the ESM, the Commission would set an earnings benchmark as well as an
7 earnings deadband for the Company. To establish the earnings deadband, the
8 Commission would set a lower earnings threshold and an upper earnings threshold.

9 I recommend that the Commission establish an ESM earnings benchmark
10 at 9.0%, with a bandwidth set at 200 basis points above and below the benchmark.
11 Thus, the lower threshold would be 7.0% and the upper threshold would be 11.0%.
12 If AEP Ohio's total company earnings are below the lower threshold of 7.0%, then
13 the Company would be allowed to increase its rates through a nonbypassable ESM
14 charge sufficient to increase their earnings to the lower threshold. If AEP Ohio's
15 total company earnings are above the upper threshold of 11.0%, then it would credit
16 the excess earnings to customers through a nonbypassable ESM credit. If AEP
17 Ohio's earnings are within the ESM bandwidth, then there would be no rate changes
18 other than those that operate to recover defined costs, such as the Fuel Adjustment
19 Clause. However, as with any aspect of my proposed ESM, the Commission
20 would have the discretion to make modifications as circumstances warrant.

21 As discussed above, AEP Ohio's adjusted 2011 ROE was approximately
22 11%. Each 100 basis points is equivalent to a \$70 million change in revenue
23 requirements. The calculation of this amount is shown on my Exhibit___ (LK-3).

1 Accordingly, there would need to be a net revenue decrease or expense increase
2 of approximately \$280 million before customers would be charged for an earnings
3 deficit below the deadband earnings floor of 7.0%.

4 The reasonableness of the 7.0% ROE floor is confirmed by the actual
5 earned returns of AEP Ohio's affiliates in the AEP East Power Pool. As the table
6 that I presented earlier in my testimony shows, the per books (unadjusted) ROE
7 for AEP Ohio's three affiliates averaged 6.8% in 2010 and 7.8% in 2011.

8 The ESM would be established for as long as the Company owns generation
9 assets which, based upon AEP Ohio's recent filing in the modified ESP case, will be
10 for the next two years. The ESM would work in conjunction with the general
11 framework established by the Commission for the annual SEET review, which
12 would continue as required by R.C. 4928.143(F). Earnings generally would be
13 calculated on the same basis as the SEET methodology, with the exception of a
14 change to incorporate off-system sales ("OSS") margins in the earnings
15 calculations. OSS margins should be included because all of the costs incurred by
16 the Company to generate the OSS sales and margins would be included in the
17 calculation of earnings.

18 Deferrals and the related amortization expense would be included in the
19 earnings, consistent with the SEET methodology adopted by the Commission.
20 Extraordinary, nonrecurring, and special items would be excluded, consistent with
21 the SEET methodology adopted by the Commission. Such extraordinary items
22 would include power plant retirements (unless the PUCO authorizes a deferral
23 and establishment of a regulatory asset). Finally, any credit or charge from the

1 prior year would be excluded in the calculation of earnings for the current year,
2 consistent with the SEET methodology adopted by the Commission.

3

4 **Q. Would any ESM credit or ESM charge be nonbypassable?**

5 A. Yes. The ESM credit or ESM charge would be nonbypassable. Both consumers
6 who take service pursuant to the SSO and customers who shop would receive any
7 ESM credit, or pay any ESM charge.

8

9 **Q. Do you propose that any ESM charge or credit be allocated on a kWh basis**
10 **similar to the SEET refund?**

11 A. Yes. The charge or credit would be allocated in the same manner.

12

13 **Q. Do you propose any change in the annual SEET process?**

14 A. No. The annual SEET process would continue to operate just as it does now, but
15 would be expanded to include the ESM review.

16

17 **Q. What will happen to the ESM after the Company divests its generation**
18 **capacity?**

19 A. The ESM would only be established for as long as the Company owns generation
20 assets. Once AEP Ohio has divested its generation assets, the Commission could
21 explore other methods for ensuring that the state compensation mechanism is
22 continuing to work effectively.

1 **Q. Why should the Commission adopt the ESM?**

2 A. The ESM furthers the Commission's dual goals of promoting competition and
3 preserving the utility's ability to attract capital during the transition period before
4 AEP Ohio becomes an RPM entity. In the midst of significantly uncertainty
5 regarding AEP Ohio's capacity costs, it may be difficult to determine with certainty
6 whether the capacity compensation mechanism ultimately adopted by the
7 Commission will reasonably compensate AEP Ohio for its capacity. Conversely,
8 customers need protection in the event that the capacity compensation mechanism
9 ultimately adopted results in the utility being overly profitable.

10 The ESM would allow the Commission to fix a capacity price for a period of
11 time without concern that it is either too high or too low. This will allow consumers
12 to better make informed shopping decisions, which will promote competition and
13 further the development of a competitive market.

14 The downside earnings protection of a 7.0% ROE floor is a significant
15 benefit that Duke did not receive. In that sense, OEG's proposal is more favorable
16 to AEP than the result reached in the Duke ESP.

17

18 **Q. Please summarize your recommendation.**

19 A. The Commission has indicated that it has two goals in addressing AEP Ohio's
20 capacity compensation: 1) promoting retail competition; and 2) allowing a utility
21 to earn a return sufficient to attract capital investment. AEP Ohio's proposal in
22 this case may address the Commission's second goal of encouraging capital
23 investment, but its proposal fails to meet the Commission's first goal of

1 promoting retail competition. Instead, by establishing an RPM-based rate as the
2 capacity compensation mechanism, the Commission can achieve its first goal. If
3 the Commission determines that future RPM pricing may not accomplish the
4 second goal (capital attraction), then I have made two proposals. The first
5 proposal is to increase the capacity price charged to CRES providers up to the end
6 of 2011 RPM level of \$145.79/MW/day. The second proposal is to adopt an ESM
7 to help ensure there is no over or under compensation for capacity. Thus, these
8 recommendations further both of the Commission's goals.

9

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

11 **A. Yes.**

**BEFORE THE
PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of:

In the Matter of the Commission Review)	
of the Capacity Charges of Ohio Power)	Case No. 10-2929-EL-UNC
Company and Columbus Southern Power)	
Company)	

**EXHIBITS
OF
LANE KOLLEN**

**ON BEHALF OF
THE OHIO ENERGY GROUP**

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

April 2012

AFFIDAVIT

STATE OF GEORGIA)

COUNTY OF FULTON)

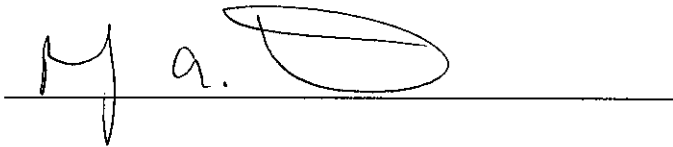
LANE KOLLEN, being duly sworn, deposes and states: that the attached are his sworn Testimony and Exhibits and that the statements contained are true and correct to the best of his knowledge, information and belief.



Lane Kollen

Sworn to and subscribed before me on this
4th day of April 2012.

Notary Public



Exhibit____(LK-1)

RESUME OF LANE KOLLEN, VICE PRESIDENT

EDUCATION

University of Toledo, BBA
Accounting

University of Toledo, MBA

Luther Rice University, MA

PROFESSIONAL CERTIFICATIONS

Certified Public Accountant (CPA)

Certified Management Accountant (CMA)

PROFESSIONAL AFFILIATIONS

American Institute of Certified Public Accountants

Georgia Society of Certified Public Accountants

Institute of Management Accountants

More than thirty years of utility industry experience in the financial, rate, tax, and planning areas. Specialization in revenue requirements analyses, taxes, evaluation of rate and financial impacts of traditional and nontraditional ratemaking, utility mergers/acquisition and diversification. Expertise in proprietary and nonproprietary software systems used by utilities for budgeting, rate case support and strategic and financial planning.

RESUME OF LANE KOLLEN, VICE PRESIDENT

EXPERIENCE

1986 to

Present:

J. Kennedy and Associates, Inc.: Vice President and Principal. Responsible for utility stranded cost analysis, revenue requirements analysis, cash flow projections and solvency, financial and cash effects of traditional and nontraditional ratemaking, and research, speaking and writing on the effects of tax law changes. Testimony before Connecticut, Florida, Georgia, Indiana, Louisiana, Kentucky, Maine, Maryland, Minnesota, New York, North Carolina, Ohio, Pennsylvania, Tennessee, Texas, West Virginia and Wisconsin state regulatory commissions and the Federal Energy Regulatory Commission.

1983 to

1986:

Energy Management Associates: Lead Consultant.

Consulting in the areas of strategic and financial planning, traditional and nontraditional ratemaking, rate case support and testimony, diversification and generation expansion planning. Directed consulting and software development projects utilizing PROSCREEN II and ACUMEN proprietary software products. Utilized ACUMEN detailed corporate simulation system, PROSCREEN II strategic planning system and other custom developed software to support utility rate case filings including test year revenue requirements, rate base, operating income and pro-forma adjustments. Also utilized these software products for revenue simulation, budget preparation and cost-of-service analyses.

1976 to

1983:

The Toledo Edison Company: Planning Supervisor.

Responsible for financial planning activities including generation expansion planning, capital and expense budgeting, evaluation of tax law changes, rate case strategy and support and computerized financial modeling using proprietary and nonproprietary software products. Directed the modeling and evaluation of planning alternatives including:

Rate phase-ins.

Construction project cancellations and write-offs.

Construction project delays.

Capacity swaps.

Financing alternatives.

Competitive pricing for off-system sales.

Sale/leasebacks.

RESUME OF LANE KOLLEN, VICE PRESIDENT

CLIENTS SERVED

Industrial Companies and Groups

Air Products and Chemicals, Inc.	Lehigh Valley Power Committee
Airco Industrial Gases	Maryland Industrial Group
Alcan Aluminum	Multiple Intervenors (New York)
Armco Advanced Materials Co.	National Southwire
Armco Steel	North Carolina Industrial
Bethlehem Steel	Energy Consumers
Connecticut Industrial Energy Consumers	Occidental Chemical Corporation
ELCON	Ohio Energy Group
Enron Gas Pipeline Company	Ohio Industrial Energy Consumers
Florida Industrial Power Users Group	Ohio Manufacturers Association
Gallatin Steel	Philadelphia Area Industrial Energy
General Electric Company	Users Group
GPU Industrial Intervenors	PSI Industrial Group
Indiana Industrial Group	Smith Cogeneration
Industrial Consumers for	Taconite Intervenors (Minnesota)
Fair Utility Rates - Indiana	West Penn Power Industrial Intervenors
Industrial Energy Consumers - Ohio	West Virginia Energy Users Group
Kentucky Industrial Utility Customers, Inc.	Westvaco Corporation
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
Georgia Public Service Commission Staff
Kentucky Attorney General's Office, Division of Consumer Protection
Louisiana Public Service Commission Staff
Maine Office of Public Advocate
New York State Energy Office
Office of Public Utility Counsel (Texas)

RESUME OF LANE KOLLEN, VICE PRESIDENT

Utilities

Allegheny Power System
Atlantic City Electric Company
Carolina Power & Light Company
Cleveland Electric Illuminating Company
Delmarva Power & Light Company
Duquesne Light Company
General Public Utilities
Georgia Power Company
Middle South Services
Nevada Power Company
Niagara Mohawk Power Corporation

Otter Tail Power Company
Pacific Gas & Electric Company
Public Service Electric & Gas
Public Service of Oklahoma
Rochester Gas and Electric
Savannah Electric & Power Company
Seminole Electric Cooperative
Southern California Edison
Talquin Electric Cooperative
Tampa Electric
Texas Utilities
Toledo Edison Company

**Expert Testimony Appearances
of
Lane Kollen
As of February 2012**

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	WV	West Virginia Energy Users'	Monongahela Power Co.	Revenue requirements, Tax Reform Act of 1986.

**Expert Testimony Appearances
of
Lane Kollen
As of February 2012**

Date	Case	Jurisdict.	Party	Utility	Subject
8/87	Rebuttal 9885	KY	Group Attorney General Div. of Consumer Protection	Big Rivers Electric Corp.	Financial workout plan.
8/87	E-015/GR- 87-223	MN	Taconite Intervenors	Minnesota Power & Light Co.	Revenue requirements, O&M expense, Tax Reform Act of 1986.
10/87	870220-EI	FL	Occidental Chemical Corp.	Florida Power Corp.	Revenue requirements, O&M expense, Tax Reform Act of 1986.
11/87	87-07-01	CT	Connecticut Industrial Energy Consumers	Connecticut Light & Power Co.	Tax Reform Act of 1986.
1/88	U-17282	LA 19th Judicial District Ct.	Louisiana Public Service Commission	Gulf States Utilities	Revenue requirements, River Bend 1 phase-in plan, rate of return.
2/88	9934	KY	Kentucky Industrial Utility Customers	Louisville Gas & Electric Co.	Economics of Trimble County completion.
2/88	10064	KY	Kentucky Industrial Utility 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

**Expert Testimony Appearances
of
Lane Kollen
As of February 2012**

Date	Case	Jurisdict.	Party	Utility	Subject
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	LA	Louisiana Public	Gulf States	Revenue requirements, phase-in

**Expert Testimony Appearances
of
Lane Kollen
As of February 2012**

Date	Case	Jurisdct.	Party	Utility	Subject
	Phase II		Service Commission Staff	Utilities	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.
7/89	U-17970	LA	Louisiana Public Service Commission Staff	AT&T Communications of South Central States	Pension expense (SFAS No. 87), compensated absences (SFAS No. 43), Part 32.
8/89	8555	TX	Occidental Chemical Corp.	Houston Lighting & Power Co.	Cancellation cost recovery, tax expense, revenue requirements.
8/89	3840-U	GA	Georgia Public Service Commission Staff	Georgia Power Co.	Promotional practices, advertising, economic development.
9/89	U-17282 Phase II Detailed	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Revenue requirements, detailed investigation.
10/89	8880	TX	Enron Gas Pipeline	Texas-New Mexico Power Co.	Deferred accounting treatment, sale/leaseback.
10/89	8928	TX	Enron Gas Pipeline	Texas-New Mexico Power Co.	Revenue requirements, imputed capital structure, cash working capital.
10/89	R-891364	PA	Philadelphia Area Industrial Energy Users Group	Philadelphia Electric Co.	Revenue requirements.
11/89 12/89	R-891364 Surrebuttal (2 Filings)	PA	Philadelphia Area Industrial Energy Users Group	Philadelphia Electric Co.	Revenue requirements, sale/leaseback.
1/90	U-17282 Phase II Detailed Rebuttal	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Revenue requirements , detailed investigation.
1/90	U-17282 Phase III	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Phase-in of River Bend 1, deregulated asset plan.

**Expert Testimony Appearances
of
Lane Kollen
As of February 2012**

Date	Case	Jurisdic.	Party	Utility	Subject
3/90	890319-EI	FL	Florida Industrial Power Users Group	Florida Power & Light Co.	O&M expenses, Tax Reform Act of 1986.
4/90	890319-EI Rebuttal	FL	Florida Industrial Power Users Group	Florida Power & Light Co.	O&M expenses, Tax Reform Act of 1986.
4/90	U-17282	LA 19 th Judicial District Ct.	Louisiana Public Service Commission	Gulf States Utilities	Fuel clause, gain on sale of utility assets.
9/90	90-158	KY	Kentucky Industrial Utility Customers	Louisville Gas & Electric Co.	Revenue requirements, post-test year additions, forecasted test year.
12/90	U-17282 Phase IV	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Revenue requirements.
3/91	29327, et. al.	NY	Multiple Intervenors	Niagara Mohawk Power Corp.	Incentive regulation.
5/91	9945	TX	Office of Public Utility Counsel of Texas	El Paso Electric Co.	Financial modeling, economic analyses, prudence of Palo Verde 3.
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.

**Expert Testimony Appearances
of
Lane Kollen
As of February 2012**

Date	Case	Jurisdict.	Party	Utility	Subject
12/91	10200	TX	Office of Public Utility Counsel of Texas	Texas-New Mexico Power Co.	Financial integrity, strategic planning, declined business affiliations.
5/92	910890-EI	FL	Occidental Chemical Corp.	Florida Power Corp.	Revenue requirements, O&M expense, pension expense, OPEB expense, fossil dismantling, nuclear decommissioning.
8/92	R-00922314	PA	GPU Industrial Intervenors	Metropolitan Edison Co.	Incentive regulation, performance rewards, purchased power risk, OPEB expense.
9/92	92-043	KY	Kentucky Industrial Utility Consumers	Generic Proceeding	OPEB expense.
9/92	920324-EI	FL	Florida Industrial Power Users' Group	Tampa Electric Co.	OPEB expense.
9/92	39348	IN	Indiana Industrial Group	Generic Proceeding	OPEB expense.
9/92	910840-PU	FL	Florida Industrial Power Users' Group	Generic Proceeding	OPEB expense.
9/92	39314	IN	Industrial Consumers for Fair Utility Rates	Indiana Michigan Power Co.	OPEB expense.
11/92	U-19904	LA	Louisiana Public Service Commission Staff	Gulf States Utilities/Entergy Corp.	Merger.
11/92	8649	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.

**Expert Testimony Appearances
of
Lane Kollen
As of February 2012**

Date	Case	Jurisdict.	Party	Utility	Subject
12/92	U-19949	LA	Louisiana Public Service Commission Staff	South Central Bell	Affiliate transactions, cost allocations, merger.
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	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.

**Expert Testimony Appearances
of
Lane Kollen
As of February 2012**

Date	Case	Jurisdicht.	Party	Utility	Subject
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	Nuclear and fossil unit performance, fuel costs, fuel clause principles and guidelines.
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.
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 (Rebuttal)	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	Cajun Electric Power Cooperative	G&T cooperative ratemaking policy, exclusion of River Bend, other

**Expert Testimony Appearances
of
Lane Kollen
As of February 2012**

Date	Case	Jurisdic.	Party	Utility	Subject
			Staff		revenue requirement issues.
4/95	R-00943271	PA	PP&L Industrial Customer Alliance	Pennsylvania Power & Light Co.	Revenue requirements. Fossil dismantling, nuclear decommissioning.
6/95	3905-U Rebuttal	GA	Georgia Public Service Commission	Southern Bell Telephone Co.	Incentive regulation, affiliate transactions, revenue requirements, rate refund.
6/95	U-19904 (Direct)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	Gas, coal, nuclear fuel costs, contract prudence, base/fuel realignment.
10/95	95-02614	TN	Tennessee Office of the Attorney General Consumer Advocate	BellSouth Telecommunications, Inc.	Affiliate transactions.
10/95	U-21485 (Direct)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	Nuclear O&M, River Bend phase-in plan, base/fuel realignment, NOL and AltMin asset deferred taxes, other revenue requirement issues.
11/95	U-19904 (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co. Division	Gas, coal, nuclear fuel costs, contract prudence, base/fuel realignment.
11/95	U-21485 (Supplemental Direct)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	Nuclear O&M, River Bend phase-in plan, base/fuel realignment, NOL and AltMin asset deferred taxes, other revenue requirement issues.
12/95	U-21485 (Surrebuttal)				
1/96	95-299-EL-AIR 95-300-EL-AIR	OH	Industrial Energy Consumers	The Toledo Edison Co. The Cleveland Electric Illuminating Co.	Competition, asset writeoffs and revaluation, O&M expense, other revenue requirement issues.
2/96	PUC No. 14965	TX	Office of Public Utility Counsel	Central Power & Light	Nuclear decommissioning.
5/96	95-485-LCS	NM	City of Las Cruces	El Paso Electric Co.	Stranded cost recovery, municipalization.

**Expert Testimony Appearances
of
Lane Kollen
As of February 2012**

Date	Case	Jurisdict.	Party	Utility	Subject
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.
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	Entergy Gulf	Depreciation rates and

**Expert Testimony Appearances
of
Lane Kollen
As of February 2012**

Date	Case	Jurisdic.	Party	Utility	Subject
			Service Commission Staff	States, Inc.	methodologies, River Bend phase-in plan.
8/97	97-300	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas & Electric Co. and 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.
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

**Expert Testimony Appearances
of
Lane Kollen
As of February 2012**

Date	Case	Jurisdic.	Party	Utility	Subject
					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)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Restructuring, stranded costs, regulatory assets, securitization, regulatory mitigation.

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(Surrebuttal)					
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	LA	Louisiana Public Service Commission Staff	Cajun Electric Power Cooperative	G&T cooperative ratemaking policy, other revenue requirement issues.
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	Kentucky Utilities	Revenue requirements.

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			Utility Customers, Inc.	Co.	
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. and 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.
6/99	U-23358	LA	Louisiana Public Public Service Comm. Staff	Entergy Gulf States, Inc.	Affiliate transactions, cost allocations.
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, and American Electric Power Co.	Merger Settlement and Stipulation.

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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	21527	TX	Dallas-Ft.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.
04/00	99-1212-EL-ETPOH 99-1213-EL-ATA 99-1214-EL-AAM		Greater Cleveland Growth Association	First Energy (Cleveland Electric Illuminating, Toledo Edison)	Historical review, stranded costs, regulatory assets, liabilities.
01/00	U-24182	LA	Louisiana Public	Entergy Gulf	Allocation of regulated and

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	Surrebuttal		Service Commission Staff	States, Inc.	nonregulated costs, affiliate transactions, tax issues, and other revenue requirement issues.
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.
07/00	22344	TX	The Dallas-Fort Worth Hospital Council and The Coalition of Independent Colleges and Universities	Statewide Generic Proceeding	Escalation of O&M expenses for unbundled T&D revenue requirements in projected test year.
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	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	PUC 22350 SOAH 473-00-1015	TX	The Dallas-Ft. 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	PA	Metropolitan Edison	Metropolitan Edison Co.	Final accounting for stranded costs,

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Date	Case	Jurisdic.	Party	Utility	Subject
	R-00974008 P-00001838 R-00974009		Industrial Users Group Penelec Industrial Customer Alliance	Pennsylvania Electric Co.	including treatment of auction proceeds, taxes, regulatory assets and liabilities, transaction costs.
12/00	U-21453, LA U-20925, U-22092 (Subdocket C) Surrebuttal		Louisiana Public Service Commission Staff	SWEPCO	Stranded costs, regulatory assets.
01/01	U-24993 LA Direct		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, LA U-20925, U-22092 (Subdocket B) Surrebuttal		Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Industry restructuring, business separation plan, organization structure, hold harmless conditions, financing.
01/01	Case No. KY 2000-386		Kentucky Industrial Utility Customers, Inc.	Louisville Gas & Electric Co.	Recovery of environmental costs, surcharge mechanism.
01/01	Case No. KY 2000-439		Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Recovery of environmental costs, surcharge mechanism.
02/01	A-110300F0095 PA A-110400F0040		Met-Ed Industrial Users Group Penelec Industrial Customer Alliance	GPU, Inc. FirstEnergy Corp/	Merger, savings, reliability.
03/01	P-00001860 PA P-00001861		Met-Ed Industrial Users Group Penelec Industrial Customer Alliance	Metropolitan Edison Co. and Pennsylvania Electric Co.	Recovery of costs due to provider of last resort obligation.
04 /01	U-21453, LA U-20925, U-22092 (Subdocket B) Settlement Term Sheet		Louisiana Public Public Service Comm. Staff	Entergy Gulf States, Inc.	Business separation plan: settlement agreement on overall plan structure.
04 /01	U-21453, LA		Louisiana Public	Entergy Gulf	Business separation plan:

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Date	Case	Jurisdickt.	Party	Utility	Subject
	U-20925, U-22092 (Subdocket B) Contested Issues		Public Service Comm. Staff	States, Inc.	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 Public Service Comm. 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 Public Service Comm. 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	25230	TX	Dallas Ft.-Worth Hospital Council & the Coalition of Independent Colleges & Universities	TXU Electric	Stipulation. Regulatory assets, securitization financing.
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	GA	Georgia Public	Atlanta Gas Light Co.	Revenue requirements, earnings sharing

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Date	Case	Jurisdic.	Party	Utility	Subject
	Rebuttal Panel with Bolin Killings		Service Commission Adversary Staff		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 (Supplemental 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 and U-22092 (Subdocket C)		Louisiana Public Service Commission Staff	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 Utility 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-	FERC	Louisiana Public	Entergy Services, Inc.	System Agreement, production cost

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Date	Case	Jurisdic.	Party	Utility	Subject
	88-000 Rebuttal		Service Commission	and the Entergy Operating Companies	equalization, tariffs.
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, FERC ER03-583-001, and ER03-583-002 ER03-681-000, ER03-681-001 ER03-682-000, ER03-682-001, and ER03-682-002 ER03-744-000, ER03-744-001 (Consolidated)		Louisiana Public Service Commission	Entergy Services, Inc., the Entergy Operating Companies, EWO Market- Ing, L.P, and Entergy Power, Inc.	Unit power purchase and sale agreements, contractual provisions, projected costs, levelized 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.

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03/04	U-26527 Supplemental Surrebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Revenue requirements, corporate franchise tax, conversion to LLC, capital structure, post test year adjustments.
03/04	2003-00433	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas & Electric Co.	Revenue requirements, depreciation rates, O&M expense, deferrals and amortization, earnings sharing mechanism, merger surcredit, VDT surcredit.
03/04	2003-00434	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Revenue requirements, depreciation rates, O&M expense, deferrals and amortization, earnings sharing mechanism, merger surcredit, VDT surcredit.
03/04	SOAH Docket 473-04-2459, PUC Docket 29206	TX	Cities Served by Texas- New Mexico Power Co.	Texas-New Mexico Power Co.	Stranded costs true-up, including including valuation issues, ITC, ADIT, excess earnings.
05/04	04-169- EL-UNC	OH	Ohio Energy Group, Inc.	Columbus Southern Power Co. & Ohio Power Co.	Rate stabilization plan, deferrals, T&D rate increases, earnings.
06/04	SOAH Docket 473-04-4555 PUC Docket 29526	TX	Houston Council for Health and Education	CenterPoint Energy Houston Electric	Stranded costs true-up, including valuation issues, ITC, EDIT, excess mitigation credits, capacity auction true-up revenues, interest.
08/04	SOAH Docket 473-04-4556 PUC Docket 29526 (Suppl Direct)	TX	Houston Council for Health and Education	CenterPoint Energy Houston Electric	Interest on stranded cost pursuant to Texas Supreme Court remand.
09/04	Docket No. 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	Docket No. U-23327 Subdocket A	LA	Louisiana Public Service Commission Staff	SWEPCO	Revenue requirements.
12/04	Case No. 2004-00321	KY	Gallatin Steel Co.	East Kentucky Power Cooperative, Inc.,	Environmental cost recovery, qualified costs, TIER requirements, cost allocation.

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Date	Case	Jurisdict.	Party	Utility	Subject
	Case No. 2004-00372			Big Sandy Recc, etal.	
01/05	30485	TX	Houston Council for Health and Education	CenterPoint Energy Houston Electric, LLC	Stranded cost true-up including regulatory Central Co. assets and liabilities, ITC, EDIT, capacity auction, proceeds, excess mitigation credits, retrospective
			and prospective ADIT.		
02/05	18638-U	GA	Georgia Public Service Commission Adversary Staff	Atlanta Gas Light Co.	Revenue requirements.
02/05	18638-U Panel with Tony Wackerly	GA	Georgia Public Service Commission Adversary Staff	Atlanta Gas Light Co.	Comprehensive rate plan, pipeline replacement program surcharge, performance based rate plan.
02/05	18638-U Panel with Michelle Thebert	GA	Georgia Public Service Commission Adversary Staff	Atlanta Gas Light Co.	Energy conservation, economic development, and tariff issues.
03/05	Case No. 2004-00426 Case No. 2004-00421	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co. Louisville Gas & Electric	Environmental cost recovery, Jobs Creation Act of 2004 and § 199 deduction, excess common equity ratio, deferral and amortization of nonrecurring O&M expense.
06/05	2005-00068	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Co.	Environmental cost recovery, Jobs Creation Act of 2004 and §199 deduction, margins on allowances used for AEP system sales.
06/05	050045-EI	FL	South Florida Hospital and Healthcare Assoc.	Florida Power & Light Co.	Storm damage expense and reserve, RTO costs, O&M expense projections, return on equity performance incentive, capital structure, selective second phase post-test year rate increase.
08/05	31056	TX	Alliance for Valley Healthcare	AEP Texas Central Co.	Stranded cost true-up including regulatory assets and liabilities, ITC, EDIT, capacity auction, proceeds, excess mitigation credits, retrospective and prospective ADIT.
09/05	20298-U	GA	Georgia Public Service Commission Adversary Staff	Atmos Energy Corp.	Revenue requirements, roll-in of surcharges, cost recovery through surcharge, reporting requirements.

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Date	Case	Jurisdic.	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 and Electric Co.	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 05/06	31994 31994 Supplemental	TX	Cities	Texas-New Mexico Power Co.	Stranded cost recovery through competition transition or change. Retrospective ADFIT, prospective ADFIT.
03/06	U-21453, U-20925, U-22092	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Jurisdictional separation plan.
3/06	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.
4/06	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 programs 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.

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Date	Case	Jurisdct.	Party	Utility	Subject
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 OH Franklin County Court Affidavit	OH	Various Taxing Authorities (Non-Utility Proceeding)	State of Ohio Department of Revenue	Accounting for nuclear fuel assemblies as manufactured equipment and capitalized plant.
12/06	U-23327 Subdocket A Reply Testimony	LA	Louisiana Public Service Commission Staff	Southwestern Electric Power Co..	Revenue requirements, formula rate plan, banking proposal.
03/07	U-29764	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc., Entergy Louisiana, LLC	Jurisdictional allocation of Entergy System Agreement equalization remedy receipts.
03/07	33309	TX	Cities	AEP Texas Central Co.	Revenue requirements, including functionalization of transmission and distribution costs.
03/07	33310	TX	Cities	AEP Texas North Co.	Revenue requirements, including functionalization of transmission and distribution costs.
03/07	2006-00472	KY	Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative	Interim rate increase, RUS loan covenants, credit facility requirements, financial condition.
03/07	U-29157	LA	Louisiana Public Service Commission Staff	Cleco Power, LLC	Permanent (Phase II) storm damage cost recovery.
04/07	U-29764 Supplemental And Rebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc. Entergy Louisiana, LLC	Jurisdictional allocation of Entergy System Agreement equalization remedy receipts.
04/07	ER07-682-000 Affidavit	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Allocation of intangible and general plant and A&G expenses to production and state income tax effects on equalization remedy receipts

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Date	Case	Jurisdict.	Party	Utility	Subject
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 Affidavit	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Allocation of intangible and general plant and A&G expenses to production and account 924 effects on MSS-3 equalization remedy payments and receipts.
06/07	U-29764	LA	Louisiana Public Service Commission Staff	Entergy Louisiana, LLC Entergy Gulf States, Inc.	Show cause for violating LPSC Order on fuel hedging costs.
07/07	2006-00472	KY	Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative	Revenue requirements, post test year adjustments, TIER, surcharge revenues and costs, financial need.
07/07	ER07-956-000 Affidavit	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Storm damage costs related to Hurricanes Katrina and Rita and effects of MSS-3 equalization payments and receipts.
10/07	05-UR-103 Direct	WI	Wisconsin Industrial Energy Group	Wisconsin Electric Power Company Wisconsin Gas, LLC	Revenue requirements, carrying charges on CWIP, amortization and return on regulatory assets, working capital, incentive compensation, use of rate base in lieu of capitalization, quantification and use of Point Beach sale proceeds.
10/07	05-UR-103 Surrebuttal	WI	Wisconsin Industrial Energy Group	Wisconsin Electric Power Company Wisconsin Gas, LLC	Revenue requirements, carrying charges on CWIP, amortization and return on regulatory assets, working capital, incentive compensation, use of rate base in lieu of capitalization, quantification and use of Point Beach sale proceeds.
10/07	25060-U Direct deduction.	GA	Georgia Public Service Commission Public Interest Adversary Staff	Georgia Power Company	Affiliate costs, incentive compensation, consolidated income taxes, \$199

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Date	Case	Jurisdic.	Party	Utility	Subject
11/07	06-0033-E-CN WV Direct		West Virginia Energy Users Group	Appalachian Power Company	IGCC surcharge during construction period and post-in-service date.
11/07	ER07-682-000 FERC Direct		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 FERC Cross Answering		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 OH Direct		Ohio Energy Group, Inc.	Ohio Edison Company, Cleveland Electric Illuminating Company, Toledo Edison Company	Revenue Requirements.
02/08	ER07-956-000 FERC Direct		Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Functionalization of expenses in account 923; storm damage expense and accounts 924, 228.1, 182.3, 254 and 407.3; tax NOL carrybacks in account 165 and 236; ADIT; nuclear service lives and effect on depreciation and decommissioning.
03/08	ER07-956-000 FERC Cross-Answering		Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Functionalization of expenses in account 923; storm damage expense and accounts 924, 228.1, 182.3, 254 and 407.3; tax NOL carrybacks in account 165 and 236; ADIT; nuclear service lives and effect on depreciation and decommissioning.
04/08	2007-00562 KY 2007-00563 Customers, Inc.		Kentucky Industrial Utility Louisville Gas and	Kentucky Utilities Co. Electric Co.	Merger surcredit.
04/08	26837 GA Direct Panel with Thomas K. Bond, Cynthia Johnson, Michelle Thebert		Georgia Public Service Commission Staff	SCANA Energy Marketing, Inc.	Rule Nisi complaint.

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05/08	26837 Rebuttal Panel with Thomas K. Bond, Cynthia Johnson, Michelle Thebert	GA	Georgia Public Service Commission Staff	SCANA Energy Marketing, Inc.	Rule Nisi complaint.
05/08	26837 Supplemental Rebuttal Panel with Thomas K. Bond, Cynthia Johnson, Michelle Thebert	GA	Georgia Public Service Commission Staff	SCANA Energy Marketing, Inc.	Rule Nisi complaint.
06/08	2008-00115	KY	Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative, Inc.	Environmental surcharge recoveries, incl costs recovered in existing rates, TIER
07/08	27163 Direct	GA	Georgia Public Service Commission Public Interest Advocacy Staff	Atmos Energy Corp.	Revenue requirements, incl projected test year rate base and expenses.
07/08	27163 Panel with Victoria Taylor	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 pension	6680-UR-116 Direct	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Power and Light Company	CWIP in rate base, labor expenses, 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-SSOOH		Ohio Energy Group, Inc.	First Energy	Standard service offer rates pursuant to

**Expert Testimony Appearances
of
Lane Kollen
As of February 2012**

Date	Case	Jurisdict.	Party	Utility	Subject
	08-918-EL-SSOOH				electric security plan, significantly excessive earnings test.
10/08	08-917-EL-SSOOH		Ohio Energy Group, Inc.	AEP	Standard service offer rates pursuant to electric security plan, significantly excessive earnings test.
10/08	2007-564 2007-565 2008-251 2008-252	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co., Kentucky Utilities Company	Revenue forecast, affiliate costs, depreciation expenses, federal and state income tax expense, capitalization, cost of debt.
11/08	EL08-51	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Spindletop gas storage facilities, regulatory asset and bandwidth remedy.
11/08	35717	TX	Cities Served by Oncor Delivery Company	Oncor Delivery Company	Recovery of old meter costs, asset ADIT, cash working capital, recovery of prior year restructuring costs, levelized recovery of storm damage costs, prospective storm damage accrual, consolidated tax savings adjustment.
12/08	27800	GA	Georgia Public Service Commission	Georgia Power Company	AFUDC versus CWIP in rate base, mirror CWIP, certification cost, use of short term debt and trust preferred financing, CWIP recovery, regulatory incentive.
01/09	ER08-1056	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Entergy System Agreement bandwidth remedy calculations, including depreciation expense, ADIT, capital structure.
01/09	ER08-1056 Supplemental Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Blytheville leased turbines; accumulated depreciation.
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		Louisiana Public Service	Entergy Gulf States	Violation of EGSi separation order,

**Expert Testimony Appearances
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Lane Kollen
As of February 2012**

Date	Case	Jurisdict.	Party	Utility	Subject
	U-22092 (Subdocket J)		Commission Staff	Louisiana, LLC	ETI and EGSL separation accounting, Spindletop regulatory asset.
04/09	U-21453, U-20925 U-22092 (Subdocket J) Rebuttal		Louisiana Public Service Commission	Entergy Gulf States Louisiana, LLC	Violation of EGSI separation order, ETI and EGSL separation accounting, Spindletop regulatory asset.
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	36530	TX	State Office of Administrative Hearings	Oncor Electric Delivery Company, LLC	Rate case expenses.
05/09	ER08-1056 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Entergy System Agreement bandwidth remedy calculations, including depreciation expense, ADIT, capital structure.
06/09	2009-00040 Direct- Permanent	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Revenue requirements, TIER, cash flow.
07/09	080677-EI	FL	South Florida Hospital and Healthcare Association	Florida Power & Light Company	Multiple test years, GBRA rider, forecast assumptions, revenue requirement, O&M expense, depreciation expense, Economic Stimulus Bill, capital structure.
08/09	U-21453, U-20925 U-22092 (Subdocket J) Supplemental Rebuttal		Louisiana Public Service Commission	Entergy Gulf States Louisiana, LLC	Violation of EGSI separation order, ETI and EGSL separation accounting, Spindletop regulatory asset.
08/09	8516 and 29950	GA	Georgia Public Service Commission Staff	Atlanta Gas Light Company	Modification of PRP surcharge to include infrastructure costs.
09/09	05-UR-104 Direct and Surrebuttal	WI	Wisconsin Industrial Energy Group	Wisconsin Electric Power Company	Revenue requirements, incentive compensation, depreciation, deferral mitigation, capital structure, cost of debt.
09/09	09AL-299E	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

**Expert Testimony Appearances
of
Lane Kollen
As of February 2012**

Date	Case	Jurisdict.	Party	Utility	Subject
return.					
10/09	09A-415E	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	LA	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 v. 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 v. actual costs, out of period costs, Spindletop deferred capital costs, Waterford 3 sale/leaseback ADIT.
01/10	EL09-50 Rebuttal	LA	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 v. 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.	Louisville Gas and Electric Company, Kentucky Utilities Company	Ratemaking recovery of wind power purchased power agreements.

**Expert Testimony Appearances
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As of February 2012**

Date	Case	Jurisdict.	Party	Utility	Subject
03/10	2009-00545	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Ratemaking recovery of wind power purchased power agreement.
03/10	E015/GR-09-1151	MN	Large Power Interveners	Minnesota Power	Revenue requirement issues, cost overruns on environmental retrofit project.
03/10	EL10-55	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Depreciation expense and effects on System Agreement tariffs.
04/10	2009-00459	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Revenue requirement issues.
04/10	2009-00458 2009-00459	KY	Kentucky Industrial	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 Cross-Rebuttal	TX	Gulf Coast Coalition of Cities	CenterPoint Energy Houston Electric	Revenue requirement issues, including consolidated tax savings adjustment, incentive compensation, FIN 48; AMS surcharge including roll-in to base rates; rate case expenses.
09/10	EL10-55	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	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	SWEPKO	Fuel audit: S02 allowance expense, variable O&M expense, off-system sales margin sharing.
11/10	U-23327	LA	Louisiana Public Service	SWEPKO	Fuel audit S02 allowance expense, variable

**Expert Testimony Appearances
of
Lane Kollen
As of February 2012**

Date	Case	Jurisdic.	Party	Utility	Subject
	Rebuttal		Commission		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, the Potomac Edison Power Company	Merger of First Energy and Allegheny Energy.
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. and the Entergy Operating Companies	Depreciation rates and expense input effects on System Agreement tariffs.
12/10	ER10-1350 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	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. and the Entergy Operating Companies	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. and Entergy Arkansas, Inc.	EAI depreciation rates.
04/11	Cross-Answering				
04/11	U-23327 Subdocket E	LA	Louisiana Public Service Commission Staff	SWEPCO	Settlement, including resolution of SO2 allowance expense, variable O&M expense, and tiered sharing of off-system sales margins.
04/11	38306 Direct	TX	Cities Served by Texas-New Mexico Power Company	Texas-New Mexico Power Company	AMS deployment plan, AMS Surcharge, rate case expenses.

**Expert Testimony Appearances
of
Lane Kollen
As of February 2012**

Date	Case	Jurisdict.	Party	Utility	Subject
05/11	Supplemental Direct				
05/11	11-0274-E-GI	WV	West Virginia Energy Users Group	Appalachian Power Company and 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 risksharing mechanism
07/11	ER11-2161 Direct & 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	ER11-2161 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and Entergy Texas, Inc.	ETI depreciation rates; accounting issues.
08/11	U-23327 Subdocket F Rebuttal	LA	Louisiana Public Service Commission Staff	SWEP CO	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.
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	39504	TX	Gulf Coast Coalition of Cities	Centerpoint Energy, Houston Electric	Investment tax credit, excess deferred income taxes; normalization.
09/11	2011-00161 2011-00162	KY	Kentucky Industrial Utility Consumers, Inc.	Louisville Gas & Electric Company, Kentucky Utilities Company	Environmental requirements and financing.

**Expert Testimony Appearances
of
Lane Kollen
As of February 2012**

Date	Case	Jurisdict.	Party	Utility	Subject
10/11	11-4571-EL-UNC OH 11-4572-EL-UNC		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	39722	TX	Cities Served by AEP Texas Central Company	AEP Texas Central Company	Investment tax credit, excess deferred income taxes; normalization.
02/12	40020	TX	Cities Served by Oncor	Lone Star Transmission, LLC	Temporary rates.

Exhibit____(LK-2)

UNITED STATES OF AMERICA
BEFORE THE
FEDERAL ENERGY REGULATORY COMMISSION

American Electric Power Service Corporation)	Docket No. ER11-2183-001*
)	

American Electric Power Service Corporation)	Docket No. EL11-32-000*
v.)	
PJM Interconnection, L.L.C.)	* Not consolidated

**RESPONSE OF
PJM INTERCONNECTION, L.L.C.
TO AEP MOTION FOR EXPEDITED RULINGS**

PJM Interconnection, L.L.C. (“PJM”) hereby responds to the Motion of American Electric Power Service Corporation for Expedited Rulings (“Motion”) filed with the Federal Energy Regulatory Commission (“Commission”) on February 29, 2012 in these dockets by on behalf of Ohio Power Company (collectively “AEP”). As AEP explained in its Motion, these dockets pertain to the application of Schedule 8.1, Section D.8 of the Reliability Assurance Agreement Among Load Serving Entities in the PJM Region (“RAA”) which implements PJM’s Fixed Resource Requirement (“FRR”) provisions. AEP contends that expedited rulings are necessary because the Public Utilities Commission of Ohio (“PUCO”) has implemented the FRR provisions in a manner that, according to AEP, is causing Ohio Power to suffer substantial harm.

The matters underlying AEP’s Motion have been at issue since December 2010, when the PUCO adopted an interim state compensation mechanism to set the FRR capacity charges for alternative load serving entities (CRES Providers in Ohio). This Commission addressed the PUCO’s ruling in an order issued on

January 20, 2011, and those two rulings caused AEP to seek revisions to the RAA in a complaint proceeding that was initiated on April 4, 2011 in Docket No. EL11-32-000.

The Ohio interim state compensation mechanism has now been in place for nearly fifteen months, as the PUCO still has not adopted a final state compensation mechanism. On March 7, 2012, the PUCO adopted another interim state compensation mechanism that will be in place until May 31, 2012, and adopted a procedural schedule under which a hearing will commence on April 17, 2012.

PJM has no reason to doubt that the PUCO ultimately will adopt a final state compensation mechanism that, consistent with the intent of Section D.8,¹ will compensate AEP for the cost to satisfy its FRR capacity obligations associated with load reflected in AEP's FRR Capacity Plan that has instead chosen to be served by CRES Providers. But there remains significant uncertainty as to when the PUCO will issue a final order to establish the appropriate FRR capacity price applicable to CRES Providers. In addition, in the context of the underlying proceedings, PJM believes the Commission should consider the question of whether the action taken to date by the PUCO in fact meets the requirement of Section D.8 of Schedule 8.1 of the RAA as a state compensation mechanism. Under the circumstances, therefore, Commission

¹ RAA, Schedule 8.1, Section D.8 provides that: "In the case of load reflected in the FRR Capacity Plan that switches to an alternative retail LSE, *where the state regulatory jurisdiction requires switching customers or the LSE to compensate the FRR Entity for its FRR capacity obligations, such state compensation mechanism will prevail.*" (emphasis added)

action in the pending dockets could provide important guidance to the PUCO and to the parties in the Ohio proceeding, which could help expedite the establishment of a just and reasonable charge, and thereby bring finality to issues that have been pending for well over a year.

PJM is generally concerned about the impact that prolonged regulatory uncertainty may have on PJM's markets. Uncertainty as to capacity prices potentially could, for example, chill investment in new generating facilities or cause current owners to consider accelerating their plans to retire existing generators, either of which can adversely affect reliability. Likewise, uncertainty as to jurisdictional boundaries can result in prolonged and contentious proceedings that can further disrupt markets. PJM believes that guidance from the Commission could alleviate these concerns and thereby benefit market participants in Ohio and throughout PJM by resolving important matters that have been in dispute for over a year. PJM thus respectfully requests that the Commission expeditiously issue an order that will provide such needed guidance.

Respectfully submitted,

/s/ Jacquelynn B. Hugee

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Dated: March 15, 2012

CERTIFICATE OF SERVICE

I hereby certify that I this day served the foregoing document upon each person designated on the official service list compiled by the Secretary in this proceeding.

Dated at Norristown, PA this 15th day of March, 2012.

/s/ Jacquelynn B. Hugee

Jacquelynn B. Hugee
Assistant General Counsel - Markets

Exhibit____(LK-3)

AEP - Ohio Power Company
Per Books Unadjusted Return on Common Equity
Twelve Months Ending December 31, 2011
(\$000's)

Source: 2011 10-K

		Combined Ohio Power Company
Total Common Equity - December 31, 2010		4,654,639
Total Common Equity - December 31, 2011		<u>4,450,178</u>
Average Common Equity - December 31, 2011		<u><u>4,552,409</u></u>
Net Income - Total Company	(1)	464,993
% ROE		<u><u>10.21%</u></u>
Each 1% ROE		45,524
Gross-Up Factor	(2)	<u>1.5385</u>
Rev Req/Refund for Each 1% ROE		<u><u>70,037</u></u>

(1) Net Income for the twelve months ended December 31, 2011 excludes reductions in published financial statements for preferred dividends, capital stock expense and net income attributable to noncontrolling interests. The effects of these exclusions are minimal.

(2) Federal income tax rate of 35% used in gross-up factor for both companies.

**AEP- Ohio Power Company
Return on Common Equity
Adjusted to Remove Plant Impairments
Twelve Months Ending December 31, 2011
(\$000's)**

Source: 2011 10-K

	Combined Ohio Power Company
Total Common Equity - December 31, 2010	4,654,639
Total Common Equity - December 31, 2011	(2) <u>4,508,564</u>
Average Common Equity - December 31, 2011	<u><u>4,581,602</u></u>
Net Income - Total Company	(1),(2) 523,379
% ROE	<u><u>11.42%</u></u>
Each 1% ROE	45,816
Gross-Up Factor	(2) <u>1.5385</u>
Rev Req/Refund for Each 1% ROE	<u><u>70,486</u></u>

(1) Net Income for the twelve months ended December 31, 2011 excludes reductions in published financial statements for preferred dividends, capital stock expense and net income attributable to noncontrolling interests. The effects of these exclusions are minimal.

(2) Net Income and End of Year Common Equity increased by \$58.386 million to remove effects of the third quarter 2011 asset impairments for Sporn Unit 5 and the FGD project at Muskingum River Unit 5. Asset impairments totaled \$89.824 million (before tax) and \$58.386 (after tax).

(3) Federal income tax rate of 35% used in gross-up factor for both companies.

CERTIFICATE OF SERVICE

I hereby certify that true copy of the foregoing was served by electronic mail (when available) or ordinary mail, unless otherwise noted, this 4th day of April, 2012 to the following:



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