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**Via E-File**

March 11, 2013

Public Utilities Commission of Ohio  
PUCO Docketing  
180 E. Broad Street, 10th Floor  
Columbus, Ohio 43215

**In re: Case Nos. 12-426-EL-SSO, 12-427-EL-ATA, 12-428-EL-AAM, 12-429-EL-WVR,  
12-672-EL-RDR**

Dear Sir/Madam:

Please find attached the DIRECT TESTIMONY AND EXHIBITS OF LANE KOLLEN on behalf of the OHIO ENERGY GROUP for filing in the above-referenced matter.

Copies have been served on all parties on the attached certificate of service. Please place this document of file.

Respectfully yours,



David F. Boehm, Esq.  
Michael L. Kurtz, Esq.  
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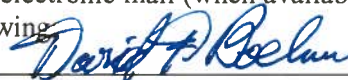
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Encl.

Cc: ALJ Bryce McKenney  
ALJ Gregory Price  
Certificate of Service

## 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 11<sup>th</sup> day of March, 2013 to the following:



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**BEFORE THE  
PUBLIC UTILITIES COMMISSION OF OHIO**

<b>In the Matter of the Application of Dayton Power &amp; Light Company for Approval of its Market Rate Offer</b>	) ) )	<b>Case No. 12-426-EL-SSO</b>
<b>In the Matter of the Application of Dayton Power &amp; Light Company for Approval of Revised Tariffs</b>	) ) )	<b>Case No. 12-427-EL-ATA</b>
<b>In the Matter of the Application of Dayton Power &amp; Light Company for Approval of Certain Accounting Authority</b>	) ) )	<b>Case No. 12-428-EL-AAM</b>
<b>In the Matter of the Application of Dayton Power &amp; Light Company for Approval of Waiver of Certain Commission Rules</b>	) ) ) )	<b>Case No. 12-429-EL-WVR</b>
<b>In the Matter of the Application of Dayton Power &amp; Light Company To Establish Tariff Riders</b>	) ) )	<b>Case No. 673-EL-RDR</b>

**DIRECT TESTIMONY  
AND EXHIBIT  
OF  
LANE KOLLEN**

**ON BEHALF OF**

**THE OHIO ENERGY GROUP**

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

**March 2013**



**BEFORE THE  
PUBLIC UTILITIES COMMISSION OF OHIO**

<b>In the Matter of the Application of Dayton Power &amp; Light Company for Approval of its Market Rate Offer</b>	) ) )	<b>Case No. 12-426-EL-SSO</b>
<b>In the Matter of the Application of Dayton Power &amp; Light Company for Approval of Revised Tariffs</b>	) ) )	<b>Case No. 12-427-EL-ATA</b>
<b>In the Matter of the Application of Dayton Power &amp; Light Company for Approval of Certain Accounting Authority</b>	) ) )	<b>Case No. 12-428-EL-AAM</b>
<b>In the Matter of the Application of Dayton Power &amp; Light Company for Approval of Waiver of Certain Commission Rules</b>	) ) ) )	<b>Case No. 12-429-EL-WVR</b>
<b>In the Matter of the Application of Dayton Power &amp; Light Company To Establish Tariff Riders</b>	) ) )	<b>Case No. 673-EL-RDR</b>

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**BEFORE THE  
PUBLIC UTILITIES COMMISSION OF OHIO**

<b>In the Matter of the Application of Dayton Power &amp; Light Company for Approval of its Market Rate Offer</b>	) ) )	<b>Case No. 12-426-EL-SSO</b>
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<b>In the Matter of the Application of Dayton Power &amp; Light Company To Establish Tariff Riders</b>	) ) )	<b>Case No. 673-EL-RDR</b>

**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.

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

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

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

5 A. I earned a Bachelor of Business Administration in Accounting degree and a  
6 Master of Business Administration degree from the University of Toledo. I also  
7 earned a Master of Arts degree from Luther Rice University. I am a Certified  
8 Public Accountant (“CPA”), with a practicing license, a Certified Management  
9 Accountant (“CMA”), and a Chartered Global Management Accountant  
10 (“CGMA”). In addition, I am a member of several professional organizations.

11 I have been an active participant in the utility industry for more than thirty  
12 years. I have been a consultant in the industry since 1983 and was an employee  
13 of The Toledo Edison Company from 1976 to 1983. I have testified as an expert  
14 witness on planning, ratemaking, accounting, finance, and tax issues in  
15 proceedings before regulatory commissions and courts at the federal and state  
16 levels on nearly two hundred occasions, including several proceedings before the  
17 Public Utilities Commission of Ohio (“Commission”). My qualifications and  
18 regulatory appearances are further detailed in my Exhibit\_\_\_ (LK-1).

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

20 A. I am testifying on behalf of the Ohio Energy Group (“OEG”).

21 **Q. What is the purpose of your testimony in this proceeding?**

22 A. The purpose of my testimony is to address and make recommendations in

1 response to The Dayton Power and Light Company's ("DP&L" or the  
2 "Company") request for a Service Stability Rider ("SSR") of \$137.5 million  
3 (revised upward from its initial request of \$120 million) annually, which the  
4 Company proposes to commence recovering on January 1, 2013; its request for a  
5 Switching Tracker ("ST"), which will result in a regulatory asset for lost revenues  
6 due to switching and which the Company proposes to commence recovering on  
7 January 1, 2014; and the allocation of the SSR to customer classes and the rate  
8 design to recover the SSR revenues from customers within each rate class.

9 **Q. Please summarize your testimony.**

10 A. I recommend that the Commission reject the Company's request for an SSR, or  
11 alternatively, limit it to no more than the present \$73 million Rate Stabilization  
12 Charge ("RSC") that otherwise will terminate upon effective date of the  
13 Commission's Order in this proceeding. I also recommend that the Commission  
14 reject the Company's request for an ST. These requests are related solely to the  
15 Company's continued ownership of unregulated generation facilities with  
16 capacity substantially in excess of that necessary to serve the projected and  
17 declining Standard Service Offer ("SSO") load.

18 As a foundational matter, the Company is not entitled to recover lost  
19 revenues from unregulated generation activities resulting either from reductions in  
20 market revenues or from customer switching. The Company's generation has not  
21 been regulated since 2001, even though it is allowed to recover limited related  
22 costs that are set forth in the statutes, such as fuel costs. The Company is a

1 Reliability Pricing Model (“RPM”) entity within PJM, not a Fixed Resource  
2 Requirement (“FRR”) entity, and as such, has no entitlement to recovery through  
3 a state “compensation mechanism,” which is applicable only to an FRR entity and  
4 formed the basis for the Commission’s decision in Case Nos. 11-346-EL-SSO and  
5 11-348-EL-SSO.

6 The Commission should reject the Company’s premise that its proposed  
7 recoveries and mechanisms result in or improve rate “stability” or “certainty,”  
8 which it claims is the statutory basis for the requests. Despite the Company’s  
9 claim, it failed to provide any evidence that the rate increases or the mechanisms  
10 actually achieve those objectives. To the contrary, both proposals simply will  
11 increase rates: the SSR by a fixed amount, and the ST by unknown amounts that  
12 will vary from year to year. The only “certainty” that will be achieved is that  
13 customer rates, both shopping and non-shopping, will be greater than if the rate  
14 increases and mechanisms are rejected.

15 Another reason that the Commission should reject the increases and  
16 mechanisms is that they improperly subsidize the Company’s unregulated  
17 generation activities. The Company claims that its financial integrity will  
18 deteriorate over the five year period 2013 through 2017 without the rate increases  
19 and mechanisms. Aside from the fact that this does not constitute a statutory  
20 basis for recovery in that the Company is not entitled to an “opportunity” to earn a  
21 regulated return on unregulated generation assets, the Company’s evidence to this  
22 point is demonstrably and fundamentally flawed. Among other errors, it  
23 incorrectly assumes that all of its shopping and non-shopping customers are

1 obligated to subsidize the Company's unregulated generation activities and are  
2 required to reward the Company for its failure to divest its generation assets even  
3 as the SSO load and its obligation to supply the SSO load continue to decline over  
4 the next five years.

5 Still another reason that the Commission should reject the increases and  
6 mechanisms is that the Company has enjoyed twelve years of supra-normal  
7 returns on equity and excessive recoveries since 2001 when the generation  
8 function was statutorily deregulated and retail rates were unbundled. The  
9 Company earned returns on equity of approximately 20% after tax in most of  
10 those years and recovered \$1,244 million more from its customers than if it had  
11 earned the average return on equity authorized for all electric utilities over the  
12 2001-2012 time period. The Company now seeks to return to a pre-2001 "de  
13 facto" regulated ratemaking paradigm so that it can earn a "reasonable" regulated  
14 return on its deregulated generation assets. However, that regulated generation  
15 ratemaking paradigm has not existed since 2000 and the Commission cannot and  
16 should not attempt to re-establish it, even on an alleged temporary basis.

17 Finally, I recommend that the SSR revenue requirement be allocated to  
18 rate classes using a 1 CP production demand allocator because the SSR revenues  
19 represent recovery of demand related production costs. In addition, for demand  
20 metered rate classes, such as the GS Secondary, Primary, Primary Substation and  
21 High Voltage classes, I recommend that the entirety of the allocated SSR costs be  
22 recovered through the kW demand charge. There is no reasonable basis to  
23 recover the SSR through a combination of the customer, demand and energy

1 charges of these rates, as proposed by DP&L. For the residential rate class and  
2 other non-demand metered rate schedules, OEG does not object to the Company's  
3 proposed customer/energy charge recovery for these non-demand metered rate  
4 classes.

5

6 **II. COMMISSION SHOULD REJECT SSR AND ST PROPOSALS**

7 **Q. Please describe the Company's SSR and ST proposals.**

8 A. The Company's SSR proposal has changed during the course of this proceeding;  
9 however, the most recent proposal seeks a rate increase of \$137.5 million on  
10 January 1, 2013, which would be recovered through a non-bypassable charge to  
11 all customers, both shopping and non-shopping.

12 The Company's ST proposal would result in an additional rate increase  
13 commencing on January 1, 2014, which would be adjusted annually. Similar to  
14 the SSR, the ST increases would be recovered through a non-bypassable charge to  
15 all customers. The ST would allow the Company to defer the lost revenues from  
16 customer switching that occurs after August 2012 and then recover the deferrals  
17 over the subsequent year. The Company estimates that the ST will result in an  
18 increase of \$41 million on January 1, 2014 if customer switching increases to  
19 70% from 62%, according to Company witness Ms. Teresa Marrinan's Exhibit 3.

20 **Q. What is the basis for the Company's SSR and ST requests?**

21 A. The Company's requests are based on the premise that the rate increases will  
22 result in or promote rate stability and certainty and allow the Company to

1 maintain its “financial integrity” and earn a “reasonable return” over the next five  
2 years.

3 The Company’s requests are based on projected financial statements for  
4 the years 2013 through 2017. Company witness Mr. Craig Jackson developed the  
5 “base case” projected financial statements and summarized the results on his  
6 Exhibits CLJ-2, CLJ-3, and CLJ-4. The projected financial statements are based  
7 on a modeling construct and rely on assumptions rather than the actual data  
8 reflected in historic financial statements. The modeling construct was developed  
9 specifically for this proceeding; DP&L does not prepare forecasts or projected  
10 financial statements in the normal course of business, according to deposition  
11 testimony provided by Mr. Jackson on February 15, 2013 in this proceeding. Mr.  
12 Jackson describes some of the assumptions used in this modeling construct in his  
13 testimony, but did not provide all assumptions or all data with his testimony. In  
14 addition, Mr. Jackson was unable to answer numerous questions regarding the  
15 assumptions and data that were used in the projected financial statements in  
16 response to questions in that same deposition. The modeling construct and  
17 assumptions significantly affect the projected financial statements, the earned  
18 return on equity results, and the requested SSR rate increase.

19 Company witness Dr. William Chambers used the base case projected  
20 financial statements developed by Mr. Jackson and made certain modifications to  
21 assess the financial impact of the Company’s SSR and ST proposals as the basis  
22 for arguing that the rate increases and mechanisms are necessary for the



1 Company's "financial integrity." However, the various scenarios presuppose the  
2 veracity of the base case projected financial statements.

3 **Q. Are there fundamental flaws in the base case financial statements that make**  
4 **them unreliable for quantifying the SSR and ST rate increases?**

5 A. Yes. There are numerous flaws that vitiate any probative value that the projected  
6 financial statements may have in assessing the financial integrity of the Company  
7 without the unregulated generation activities. The first flaw is that the  
8 Company's projected financial statements include the unregulated generation  
9 assets and the related revenues and costs. [Jackson at 10]. The unregulated  
10 generation activities should have no bearing on the financial integrity of the  
11 distribution utility, yet the generation activities are the primary reason for the  
12 projected deterioration in the Company's financial metrics, including the earned  
13 rate of return. There would be no effect on the projected financial statements  
14 from its unregulated generation activities if the Company had divested its  
15 generation assets to an affiliate or sold the assets to a third party in the same  
16 manner that the FirstEnergy companies have. Instead, the effects of these  
17 unregulated activities would be reflected on the financial statements of the  
18 unregulated generation affiliates.

19 The Company's decision to maintain these unregulated generation assets  
20 within the utility was irrelevant to customer rates when it earned supra-normal  
21 returns on equity in years prior to 2013. There were no customer rate reductions  
22 to reduce the excessive earned returns in those years. There is no reason why the

1 unregulated generation assets should suddenly become relevant starting in 2013  
2 now that the Company projects sub-normal returns on equity. This first flaw  
3 masks or otherwise affects several of the other major flaws.

4 Another flaw is that the Company's projected financial statements assume  
5 that there will be no distribution rate increases even though the distribution costs  
6 are projected to increase. Mr. Jackson intentionally excluded any retail rate  
7 increases, except for those rate increases that are the result of recovery  
8 mechanisms, such as the fuel adjustment clause ("FAC") recovery mechanism. In  
9 his description of these financial statement projections, he states:

10 (4) Retail and Wholesale Revenue Estimates - Retail revenue estimates for  
11 customers under DP&L's SSO rates are developed by customer class. The retail  
12 revenues reflected in the Company's pro forma financial include existing tariff  
13 rates, adjustments to retail riders that are cost trackers (such as the fuel adjustment  
14 clause), the effects of the ESP (including the impact that the Competitive Bid  
15 Process has on retail rates), and the distribution baseline sales volumes and SSO  
16 baseline sales volumes described earlier.

17  
18 [Jackson Second Revised Direct Testimony Jackson at 8].

19 Another flaw is that the Company's projected financial statements assume  
20 that all growth in unregulated generation plant investment as well as in regulated  
21 transmission and distribution plant investment over the five year period will be  
22 financed through common equity rather than debt. The amount of debt  
23 capitalization is essentially held constant over the five year period. This results in  
24 excessive common equity and an excessive common equity ratio of nearly 66% in  
25 2017 based on the capitalization amounts shown on Second Revised Exhibit CLJ-  
26 3 (\$1,825 million common equity divided by \$2,751 million total capitalization).  
27 The excessive common equity assumption alone drags down the earned return

1 compared to using the 50% debt and 50% common equity ratio considered by Dr.  
2 Chambers to be more reasonable. [Chambers Second Revised Direct Testimony  
3 at 31]. The excessive common equity assumption alone causes an increase in the  
4 requested SSR of approximately \$20 million, all else equal.

5 Another flaw is the fact that the Company failed to reflect any effects of  
6 significant cost reduction initiatives that were/are under consideration in the  
7 projected financial statements, according to Mr. Jackson's deposition testimony  
8 on February 21, 2013 in this proceeding. If the Company implemented cost  
9 reductions, there would be a direct offset to the SSR rate increase the Company  
10 claims that it requires to achieve a "reasonable" return on equity over the next five  
11 years. For example, if the Company implemented \$20 million in operation and  
12 maintenance expense reductions (a 5% reduction to the \$398 million projection  
13 for 2013), then its SSR rate increase would be \$20 million less, all else equal.

14 Still another flaw is the Company intentionally used the "low" estimate of  
15 RPM to project the capacity revenues used in the projected financial statements  
16 rather than the average of the estimates that it obtained from its consultants for  
17 this purpose, according to Mr. Jackson's deposition testimony on February 21,  
18 2013 in this proceeding. If the Company had simply used the average of the  
19 estimates, there would have been a direct offset to the SSR rate increase the  
20 Company claims based on those projected financial statements. For example, if  
21 the Company had used an average estimate of RPM to project the capacity  
22 revenues and this increased the capacity revenues by \$20 million on average over

1 the five year period, then its SSR rate increase would be \$20 million less, all else  
2 equal.

3 **Q. What is the effect of these errors on the Company's claim that the SSR and**  
4 **ST are necessary in order to preserve the Company's "financial integrity"?**

5 A. Fundamentally, the Company's projected financial statements are flawed because  
6 they include the effects of the unregulated generation activities. The proximate  
7 cause of the alleged "need" for the SLR and ST is the Company's discretionary  
8 retention of the unregulated generation assets in the Company. The utility's  
9 projected financial statements and financial integrity could be transformed and  
10 improved instantaneously simply by transferring the generation assets to an  
11 affiliate or selling them to a third party.

12 In short, the Commission must decide whether it will revert to a de facto  
13 ratemaking re-regulation of the unregulated generation assets and activities  
14 through the proposed SSR and ST rate increases and mechanisms and thus reward  
15 the Company's decision to retain the unregulated generation assets in the  
16 regulated distribution utility.

17 In addition to this fundamental flaw, the other errors in the projected  
18 financial statements significantly overstate the need for the SSR and ST rate  
19 increases and the amount of the SSR rate increase, even if the Commission agrees  
20 with the Company that it is entitled to de facto ratemaking re-regulation of the  
21 generation assets and activities. At the very least, the correction of the other

1 errors argues for a reduction in the proposed SSR to no more than the \$73 million  
2 annually that is presently recovered through the RSC.

3 More specifically, the Company is entitled to and likely will ask for rate  
4 increases to recover the costs of its prudently incurred distribution costs over the  
5 next five years. If those rate increases were included in the projected financial  
6 statements, then it would reduce the Company's requested SSR increase, all else  
7 equal. Alternatively, if the Commission grants the Company's requested SSR  
8 increase, and the Company subsequently seeks and obtains distribution rate  
9 increases over the next five years, then Company's returns on equity will be  
10 greater than reflected in the projected financial statements and the Company will  
11 retain the enhanced returns, all else equal.

12 Similarly, if the Company implements its planned cost reduction  
13 initiatives and achieves those cost reductions, then Company's returns on equity  
14 will be greater than reflected in the projected financial statements, all else equal.

15 Under the Company's SSR and ST proposals, it will retain all increases in  
16 the returns on equity that result from distribution rate increases, cost reductions,  
17 and RPM values that exceed the low estimates used by the Company in its  
18 projected financial statements.

19 **Q. From a customer and ratemaking perspective, is there any valid reason why**  
20 **the unregulated generation assets should be retained in the utility rather**  
21 **than transferred to an affiliate or sold to a third party?**

1 A. No. The Company is an RPM entity in PJM. It also provides all of the supply for  
2 its retail marketing affiliate, DPL Energy Resources, LLC. [Jackson Second  
3 Revised Direct Testimony at 10]. In this manner, the Company sells all of its  
4 capacity and energy at market and presently purchases the capacity and energy  
5 necessary to meet its SSO obligation at market. In other words, its generation  
6 assets are not required or even used to meet its SSO load obligations. The  
7 Company's ability to charge more than market to its SSO customers is based on  
8 statutory provisions, settlements, and Commission policy since generation  
9 activities were deregulated in Ohio. It is not based on retention of the unregulated  
10 generation assets in the Company.

11 **Q. What is the value to the Company or its parent of retaining these**  
12 **unregulated generation assets in the utility now that market prices are lower**  
13 **and customer switching has increased?**

14 A. The assets are more valuable, or potentially more valuable, to the Company's  
15 parent if they are retained in the utility rather than transferred to an unregulated  
16 affiliate. As the Company has demonstrated in this proceeding, they can be used  
17 in a ratemaking forum, such as this proceeding, to argue for additional revenues  
18 from customers, both shopping and non-shopping, under the guise of preserving  
19 the regulated utility's "financial integrity." This opportunity would not be  
20 available if the unregulated generation assets were in an unregulated affiliate as is  
21 the case with the FirstEnergy utilities.

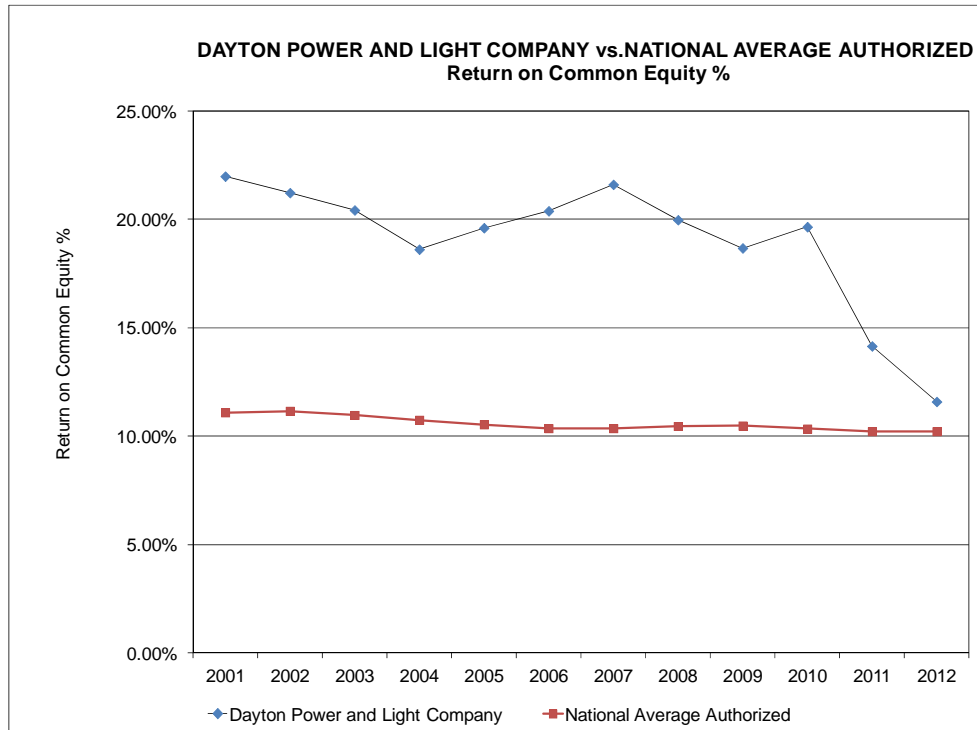
1 **Q. The Company claims that its earned returns on equity will be subnormal**  
 2 **from 2013 through 2017 based on its projected financial statements. What**  
 3 **were its earned returns on equity from 2001 through 2012 and how do those**  
 4 **returns compare to other electric utilities during that time period?**

5 A. The Company's earned supra-normal returns on equity from 2001 through 2012  
 6 when market prices were higher, its SSO revenues exceeded its costs to serve the  
 7 SSO load, and switching rates were lower. The Company's earned returns were  
 8 nearly double the average of the returns authorized by regulators for all electric  
 9 utilities during those years. I prepared the following table and graph comparing  
 10 the Company's earned returns to the average returns authorized for all electric  
 11 utilities based on data reported by SNL, a subscription service.

Dayton Power and Light Company  
 Return on Common Equity Compared to Average Authorized for All Electric Utilities  
 Source: SNL Data  
 (\$000's)

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Net Income	235,300	245,600	239,400	209,000	211,800	242,400	271,600	285,800	258,900	277,700	193,200	103,100
Adjust for Nonrecurring Expenses												52,520
Adjusted Net Income	235,300	245,600	239,400	209,000	211,800	242,400	271,600	285,800	258,900	277,700	193,200	155,620
Average Common Equity	1,070,519	1,157,399	1,172,380	1,123,052	1,080,612	1,189,401	1,257,407	1,431,147	1,386,717	1,413,232	1,365,371	1,342,816
Earned Return on Avg Common Equity	21.98%	21.22%	20.42%	18.61%	19.60%	20.38%	21.60%	19.97%	18.67%	19.65%	14.15%	11.59%
Nationwide Avg Authorized Return on Equity	11.09%	11.16%	10.97%	10.75%	10.54%	10.36%	10.36%	10.46%	10.48%	10.34%	10.22%	10.22%

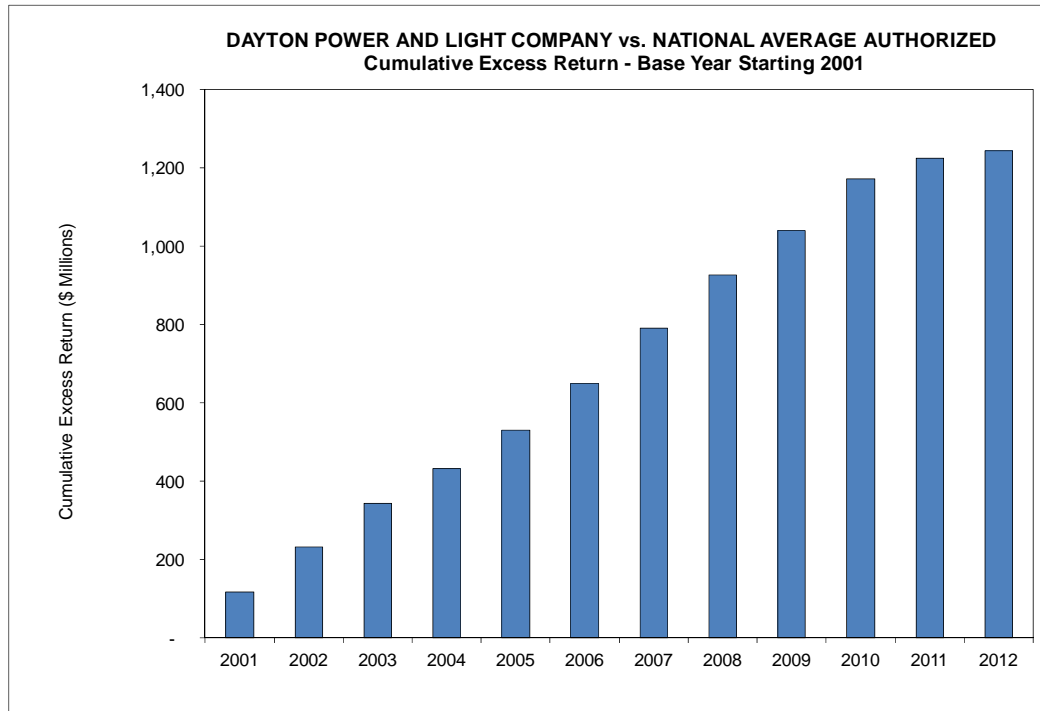
Source: SNL Subscription Service



**Q. What are the revenue equivalent amounts of these excessive returns and what is the significance of these amounts?**

A. The revenue equivalent amounts are illustrated on the following chart and sum to \$1.244 billion over the 2001 through 2012 time period. The significance is that the Company retained these amounts and they were not returned to customers, ostensibly because they were earned on unregulated generation assets.





**Q. Why is the fact that the Company earned supra-normal returns over the last twelve years relevant to its request in this proceeding?**

A. In addition to the statutory rights and obligations of the Company and customers over this seventeen year historic and projected period, this is a matter of ratemaking equity. The Company was allowed to retain its excessive earnings over the last twelve years. It benefitted by \$1.244 billion. It should not be allowed now to recover its projections of inadequate earnings over the next five years. The Company's position is clearly assymetrical and amounts to the best of all worlds for it and the worst of all worlds for its customers. Under its proposal, it retained supra-normal earnings in prior years and now will be able to recover subnormal earnings, rather than absorbing those unregulated generation losses. In short, the Company's position would result in retained overrecoveries of more than \$1.2 billion from 2001 through 2017, all else

equal. In contrast, the OEG position would result in overrecoveries of “only” \$0.5 billion from 2001 through 2017, all else equal.

### **III. ALLOCATION AND RECOVERY OF ANY SSR RATE INCREASE**

**Q. Please address the Company’s proposed allocation and rate design associated with the SSR.**

A. Notwithstanding OEG’s opposition to the Company’s proposed SSR, if the Commission adopts an SSR at some revenue level, DP&L’s proposed allocation and rate design are not reasonable. As discussed by DP&L witness Nathan Parke in his Second Revised Direct Testimony, the Company developed the SSR rate by using the present RSC for each rate schedule, added an SSR customer charge component and then adjusted the resulting charges to produce the desired SSR revenues for the total Company. It appears that the primary objective was to maintain the “historical demand and energy rate design of nonbypassable charges.”<sup>1</sup>

**Q. Is there any basis to use the present RSC rate design, and implicit cost allocation to assign the SSR revenue requirement to rate classes?**

A. No. As I discussed previously, the SSR represents an enhancement to the rate of return on equity that would be earned by DP&L on its fixed and unregulated generation assets. Thus, the SSR represents demand related production costs. These costs should be allocated to rate classes using a production demand allocator.

**Q. Before discussing your specific proposal for SSR cost allocation among rate classes and SSR rate design within each rate class, please explain why the allocation of present RSC**

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<sup>1</sup> Parke Second Revised Testimony at page 7, line 13.

**rates and the revenues paid by each rate class is not an appropriate basis to allocate the SSR revenue requirement.**

- A. The present RSC rates were approved by the Commission in conjunction with a settlement in the Company's prior ESP case. It specifically includes a provision that "customers of government aggregations who elect not to pay the RSC in 2011 and 2012 will return to electric utility service at market-based rates rather than at the SSO rate under the applicable tariff." This provision of the RSC clearly suggests that the existing RSC is a POLR charge because it permits returning shopping customers to avoid the rate. There is no basis to characterize the existing RSC as anything but a POLR charge or a fuel adjustment charge.<sup>2</sup> It is not a rate designed to compensate the company for maintaining electric service stability for customers and the Company, one of the reasons cited by DP&L in support of the SSR.

**Q. What is the origin of the RSC?**

- A. The RSC initially was established in conjunction with a Stipulation and Recommendation approved in PUCO Case No. 02-2779-EL-ATA on September 3, 2003, almost nine years ago. That case addressed the extension of a market development period ("MDP") as well as the beginning of a three-year rate stabilization plan ("RSP") once the MDP terminated on December 31, 2005. Under the Stipulation approved in that case, a Retail Stabilization Surcharge ("RSS") was established and effective during the RSP period. The RSS allowed DP&L to recover:

1) production costs per kWh directly related to the generation of electricity from plants owned by DP&L and its affiliates resulting from *fuel price increases*, or actions taken in *compliance with environmental and tax laws*, regulations or court or administrative orders; and

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<sup>2</sup> The origin of the RSC is Case No. 05-276-EL-AIR, which permitted recovery of additional revenues associated with fuel price increases.

2) costs per kWh directly related to *physical security and cyber-security costs* associated with the generation of electricity from plants owned by DP&L and its affiliates imposed by final rule, regulation or administrative or court order...<sup>3</sup>

In approving the RSS, the Commission stated that it did not find “that the costs specified in the stipulation as the basis for the RSS are POLR costs...”<sup>4</sup> However, the Commission did state that “...the existence of POLR costs makes it reasonable to apply the RSS to all customers.”<sup>5</sup>

On March 1, 2005, DP&L filed an application to establish the RSS Rider, in Case No. 05-276-EL-AIR. A partial stipulation was filed in that case on November 3, 2005 and approved by the Commission in an Order entered on December 28, 2005. In that Order, the Commission set the RSS Rider at 11% of DP&L’s January 1, 2004 generation rates.<sup>6</sup> Effectively, the RSS Rider reflected a rate increase in the then existing generation rate to “recover costs associated with fuel price increases or actions taken in compliance with environmental and tax laws...”<sup>7</sup> Later, in PUCO Case No. 08-1094-EL-SSO, DP&L’s Electric Security Plan case, the Commission approved a Stipulation which provided for the continuation of the RSS through 2012, though the name of the rider appears was changed from the “Retail Stabilization Surcharge” to the “Retail Stabilization Charge,” as the rider presently is known.<sup>8</sup>

**Q. Did the Commission Order in Case No. 08-1094-EL-SSO address the reasonableness of the RSC?**

**A. Only in the context of the Stipulation as a package. While the Commission Order approved the**

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<sup>3</sup> Provision IX(E) of the Stipulation (emphasis added).

<sup>4</sup> September 3, 2003 Order (“2003 Order”) at page 28.

<sup>5</sup> 2003 Order at page 28.

<sup>6</sup> December 28, 2005 Order (“2005 Order”) in Case No. 05-276-EL-AIR at page 11.

<sup>7</sup> 2005 Order at page 2.

<sup>8</sup> See footnote 2 of the June 24, 2009 Order in Case No. 08-1094-EL-SSO (“Although the Stipulation characterizes this charge as the ‘RSS’ charge, the Signatory Parties clearly intended to mean the existing ‘RSC’ charge approved by the Commission in *Dayton Power & Light Co.*, Case No. 05-276-EL-AIR.”).

Stipulation in that case, including the continuation of the RSS/RSC, and found that the entirety of the Stipulation was reasonable, the Commission did not specifically address the reasonableness of the RSC charge on a standalone basis. The support for this conclusion is found in the Commission's rejection of any modification of the Stipulation to waive the application of the RSC for shopping customers who agree to return to SSO service at market prices. The Commission stated on page 9 of its Order that "the Commission finds that the Stipulation, as a package, benefits ratepayers and the public interest and should be adopted by the Commission without modification." (emphasis added). Clearly, the RSC charges approved by the Commission in Case No. 08-1094-EL-SSO were based on 11% of the January 2004 DP&L generation rates and not any specific costs or revenue shortfalls that DP&L was expected to experience in 2010. These charges (11% of the January 2004 DP&L generation rates) are the primary basis for the Company's proposed SSR rate design in this current 2013 case. However, unlike the Stipulation approved in Case No. 08-1094-EL-SSO, each component of the Company's proposed SSR must be supported by reasonable evidence in this proceeding; there is no stipulation and there is no package where parties compromise their positions in to achieve a settlement that is acceptable as a whole.

**Q. Given the origin of the RSC, is it reasonable to use the RSC rates as the basis for allocating the SSR revenue requirement to rate classes?**

A. No. The SSR is totally unrelated to the RSC and there is no reasonable basis to perpetuate the allocation of the present RSC charges for each rate class as proposed by DP&L in this case. Rather, the approved level of SSR revenue requirements, if any, should be allocated using a 1 coincident peak ("1 CP") demand allocation method that reflects the underlying character of the

SSR charges. A 1 CP allocation method would be a reasonable proxy for the underlying 5 CP cost responsibility used to assign demand related costs in PJM. While OEG recommends the use of a 1 CP allocation method in this case, if the Company is able to develop a 5 CP rate class allocation factor, such a 5 CP methodology also would be appropriate and consistent with a cost based allocation method for the SSR revenue requirement.

**Q. How should the allocated rate class SSR revenue requirements be recovered within each rate class?**

A. For the residential rate class and other non-demand metered rate schedules, OEG does not object to the Company's proposed customer/energy charge recovery for these non-demand metered rate classes.

However, for demand metered rate classes, such as the GS Secondary, Primary, Primary Substation and High Voltage classes, it is appropriate to recover 100% of the allocated SSR costs through the kW demand charge. There is no reasonable basis to recover the SSR through a combination of the customer, demand and energy charges of these rates as proposed by DP&L. These SSR costs, if approved by the Commission, are 100% demand related and it is not reasonable to recover such costs through either a customer charge or an energy charge as proposed by DP&L.

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

A. Yes.

**BEFORE THE  
PUBLIC UTILITIES COMMISSION OF OHIO**

<b>In the Matter of the Application of Dayton Power &amp; Light Company for Approval of its Market Rate Offer</b>	) ) )	<b>Case No. 12-426-EL-SSO</b>
<b>In the Matter of the Application of Dayton Power &amp; Light Company for Approval of Revised Tariffs</b>	) ) )	<b>Case No. 12-427-EL-ATA</b>
<b>In the Matter of the Application of Dayton Power &amp; Light Company for Approval of Certain Accounting Authority</b>	) ) )	<b>Case No. 12-428-EL-AAM</b>
<b>In the Matter of the Application of Dayton Power &amp; Light Company for Approval of Waiver of Certain Commission Rules</b>	) ) ) )	<b>Case No. 12-429-EL-WVR</b>
<b>In the Matter of the Application of Dayton Power &amp; Light Company To Establish Tariff Riders</b>	) ) )	<b>Case No. 673-EL-RDR</b>

**EXHIBIT  
OF  
LANE KOLLEN**

**ON BEHALF OF  
THE OHIO ENERGY GROUP**

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

**March 2013**

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

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### **EDUCATION**

**University of Toledo, BBA**  
Accounting

**University of Toledo, MBA**

**Luther Rice University, MA**

### **PROFESSIONAL CERTIFICATIONS**

**Certified Public Accountant (CPA)**

**Certified Management Accountant (CMA)**

### **PROFESSIONAL AFFILIATIONS**

**American Institute of Certified Public Accountants**

**Georgia Society of Certified Public Accountants**

**Institute of Management Accountants**

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



**RESUME OF LANE KOLLEN, VICE PRESIDENT**

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**EXPERIENCE****1986 to****Present:**

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

**1983 to****1986:**

**Energy Management Associates:** Lead Consultant.

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

**1976 to****1983:**

**The Toledo Edison Company:** Planning Supervisor.

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

Rate phase-ins.

Construction project cancellations and write-offs.

Construction project delays.

Capacity swaps.

Financing alternatives.

Competitive pricing for off-system sales.

Sale/leasebacks.

**RESUME OF LANE KOLLEN, VICE PRESIDENT**

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**CLIENTS SERVED****Industrial Companies and Groups**

Air Products and Chemicals, Inc.	Lehigh Valley Power Committee
Airco Industrial Gases	Maryland Industrial Group
Alcan Aluminum	Multiple Intervenors (New York)
Armco Advanced Materials Co.	National Southwire
Armco Steel	North Carolina Industrial
Bethlehem Steel	Energy Consumers
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**

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**Utilities**

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

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

**Expert Testimony Appearances  
of  
Lane Kollen  
as of January 2013**

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

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5/88	10217	KY	Alcan Aluminum National Southwire	Big Rivers Electric Corp.	Financial workout plan.
5/88	M-87017-1C001	PA	GPU Industrial Intervenors	Metropolitan Edison Co.	Nonutility generator deferred cost recovery.
5/88	M-87017-2C005	PA	GPU Industrial Intervenors	Pennsylvania Electric Co.	Nonutility generator deferred cost recovery.
6/88	U-17282	LA 19th Judicial District Ct.	Louisiana Public Service Commission	Gulf States Utilities	Prudence of River Bend 1 economic analyses, cancellation studies, financial modeling.
7/88	M-87017-1C001 Rebuttal	PA	GPU Industrial Intervenors	Metropolitan Edison Co.	Nonutility generator deferred cost recovery, SFAS No. 92.
7/88	M-87017-2C005 Rebuttal	PA	GPU Industrial Intervenors	Pennsylvania Electric Co.	Nonutility generator deferred cost recovery, SFAS No. 92.
9/88	88-05-25	CT	Connecticut Industrial Energy Consumers	Connecticut Light & Power Co.	Excess deferred taxes, O&M expenses.
9/88	10064 Rehearing	KY	Kentucky Industrial Utility Customers	Louisville Gas & Electric Co.	Premature retirements, interest expense.
10/88	88-170-EL-AIR	OH	Ohio Industrial Energy Consumers	Cleveland Electric Illuminating Co.	Revenue requirements, phase-in, excess deferred taxes, O&M expenses, financial considerations, working capital.
10/88	88-171-EL-AIR	OH	Ohio Industrial Energy Consumers	Toledo Edison Co.	Revenue requirements, phase-in, excess deferred taxes, O&M expenses, financial considerations, working capital.
10/88	8800-355-EI	FL	Florida Industrial Power Users' Group	Florida Power & Light Co.	Tax Reform Act of 1986, tax expenses, O&M expenses, pension expense (SFAS No. 87).
10/88	3780-U	GA	Georgia Public Service Commission Staff	Atlanta Gas Light Co.	Pension expense (SFAS No. 87).
11/88	U-17282 Remand	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Rate base exclusion plan (SFAS No. 71).
12/88	U-17970	LA	Louisiana Public Service Commission Staff	AT&T Communications of South Central States	Pension expense (SFAS No. 87).
12/88	U-17949 Rebuttal	LA	Louisiana Public Service Commission Staff	South Central Bell	Compensated absences (SFAS No. 43), pension expense (SFAS No. 87), Part 32, income tax normalization.
2/89	U-17282 Phase II	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Revenue requirements, phase-in of River Bend 1, recovery of canceled plant.
6/89	881602-EU 890326-EU	FL	Talquin Electric Cooperative	Talquin/City of Tallahassee	Economic analyses, incremental cost-of-service, average customer rates.
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.

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8/89	3840-U	GA	Georgia Public Service Commission Staff	Georgia Power Co.	Promotional practices, advertising, economic development.
9/89	U-17282 Phase II Detailed	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Revenue requirements, detailed investigation.
10/89	8880	TX	Enron Gas Pipeline	Texas-New Mexico Power Co.	Deferred accounting treatment, sale/leaseback.
10/89	8928	TX	Enron Gas Pipeline	Texas-New Mexico Power Co.	Revenue requirements, imputed capital structure, cash working capital.
10/89	R-891364	PA	Philadelphia Area Industrial Energy Users Group	Philadelphia Electric Co.	Revenue requirements.
11/89 12/89	R-891364 Surrebuttal (2 Filings)	PA	Philadelphia Area Industrial Energy Users Group	Philadelphia Electric Co.	Revenue requirements, sale/leaseback.
1/90	U-17282 Phase II Detailed Rebuttal	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Revenue requirements, detailed investigation.
1/90	U-17282 Phase III	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Phase-in of River Bend 1, deregulated asset plan.
3/90	890319-EI	FL	Florida Industrial Power Users Group	Florida Power & Light Co.	O&M expenses, Tax Reform Act of 1986.
4/90	890319-EI Rebuttal	FL	Florida Industrial Power Users Group	Florida Power & Light Co.	O&M expenses, Tax Reform Act of 1986.
4/90	U-17282	LA 19 <sup>th</sup> Judicial District Ct.	Louisiana Public Service Commission	Gulf States Utilities	Fuel clause, gain on sale of utility assets.
9/90	90-158	KY	Kentucky Industrial Utility Customers	Louisville Gas & Electric Co.	Revenue requirements, post-test year additions, forecasted test year.
12/90	U-17282 Phase IV	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Revenue requirements.
3/91	29327, et. al.	NY	Multiple Intervenors	Niagara Mohawk Power Corp.	Incentive regulation.
5/91	9945	TX	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.

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12/91	91-410-EL-AIR	OH	Air Products and Chemicals, Inc., Armco Steel Co., General Electric Co., Industrial Energy Consumers	Cincinnati Gas & Electric Co.	Revenue requirements, phase-in plan.
12/91	PUC Docket 10200	TX	Office of Public Utility Counsel of Texas	Texas-New Mexico Power Co.	Financial integrity, strategic planning, declined business affiliations.
5/92	910890-EI	FL	Occidental Chemical Corp.	Florida Power Corp.	Revenue requirements, O&M expense, pension expense, OPEB expense, fossil dismantling, nuclear decommissioning.
8/92	R-00922314	PA	GPU Industrial Intervenors	Metropolitan Edison Co.	Incentive regulation, performance rewards, purchased power risk, OPEB expense.
9/92	92-043	KY	Kentucky Industrial Utility Consumers	Generic Proceeding	OPEB expense.
9/92	920324-EI	FL	Florida Industrial Power Users' Group	Tampa Electric Co.	OPEB expense.
9/92	39348	IN	Indiana Industrial Group	Generic Proceeding	OPEB expense.
9/92	910840-PU	FL	Florida Industrial Power Users' Group	Generic Proceeding	OPEB expense.
9/92	39314	IN	Industrial Consumers for Fair Utility Rates	Indiana Michigan Power Co.	OPEB expense.
11/92	U-19904	LA	Louisiana Public Service Commission Staff	Gulf States Utilities /Entergy Corp.	Merger.
11/92	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.
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.

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3/93	93-01-EL-EFC	OH	Ohio Industrial Energy Consumers	Ohio Power Co.	Affiliate transactions, fuel.
3/93	EC92-21000 ER92-806-000	FERC	Louisiana Public Service Commission Staff	Gulf States Utilities /Entergy Corp.	Merger.
4/93	92-1464-EL-AIR	OH	Air Products Armco Steel Industrial Energy Consumers	Cincinnati Gas & Electric Co.	Revenue requirements, phase-in plan.
4/93	EC92-21000 ER92-806-000 (Rebuttal)	FERC	Louisiana Public Service Commission	Gulf States Utilities /Entergy Corp.	Merger.
9/93	93-113	KY	Kentucky Industrial Utility Customers	Kentucky Utilities	Fuel clause and coal contract refund.
9/93	92-490, 92-490A, 90-360-C	KY	Kentucky Industrial Utility Customers and Kentucky Attorney General	Big Rivers Electric Corp.	Disallowances and restitution for excessive fuel costs, illegal and improper payments, recovery of mine closure costs.
10/93	U-17735	LA	Louisiana Public Service Commission Staff	Cajun Electric Power Cooperative	Revenue requirements, debt restructuring agreement, River Bend cost recovery.
1/94	U-20647	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	Audit and investigation into fuel clause costs.
4/94	U-20647 (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	Nuclear and fossil unit performance, fuel costs, fuel clause principles and guidelines.
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 Staff	Cajun Electric Power Cooperative	G&T cooperative ratemaking policy, exclusion of River Bend, other revenue requirement issues.
4/95	R-00943271	PA	PP&L Industrial Customer Alliance	Pennsylvania Power & Light Co.	Revenue requirements. Fossil dismantling, nuclear decommissioning.
6/95	3905-U Rebuttal	GA	Georgia Public Service Commission	Southern Bell Telephone Co.	Incentive regulation, affiliate transactions, revenue requirements, rate refund.
6/95	U-19904 (Direct)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	Gas, coal, nuclear fuel costs, contract prudence, base/fuel realignment.



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10/95	95-02614	TN	Tennessee Office of the Attorney General Consumer Advocate	BellSouth Telecommunications, Inc.	Affiliate transactions.
10/95	U-21485 (Direct)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	Nuclear O&M, River Bend phase-in plan, base/fuel realignment, NOL and AltMin asset deferred taxes, other revenue requirement issues.
11/95	U-19904 (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co. Division	Gas, coal, nuclear fuel costs, contract prudence, base/fuel realignment.
11/95	U-21485 (Supplemental Direct)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	Nuclear O&M, River Bend phase-in plan, base/fuel realignment, NOL and AltMin asset deferred taxes, other revenue requirement issues.
12/95	U-21485 (Surrebuttal)				
1/96	95-299-EL-AIR 95-300-EL-AIR	OH	Industrial Energy Consumers	The Toledo Edison Co., The Cleveland Electric Illuminating Co.	Competition, asset write-offs and revaluation, O&M expense, other revenue requirement issues.
2/96	PUC Docket 14965	TX	Office of Public Utility Counsel	Central Power & Light	Nuclear decommissioning.
5/96	95-485-LCS	NM	City of Las Cruces	El Paso Electric Co.	Stranded cost recovery, municipalization.
7/96	8725	MD	The Maryland Industrial Group and Redland Genstar, Inc.	Baltimore Gas & Electric Co., Potomac Electric Power Co., and Constellation Energy Corp.	Merger savings, tracking mechanism, earnings sharing plan, revenue requirement issues.
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.

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7/97	U-22092	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Depreciation rates and methodologies, River Bend phase-in plan.
8/97	97-300	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas & Electric Co., Kentucky Utilities Co.	Merger policy, cost savings, surcredit sharing mechanism, revenue requirements, rate of return.
8/97	R-00973954 (Surrebuttal)	PA	PP&L Industrial Customer Alliance	Pennsylvania Power & Light Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning.
10/97	97-204	KY	Alcan Aluminum Corp. Southwire Co.	Big Rivers Electric Corp.	Restructuring, revenue requirements, reasonableness.
10/97	R-974008	PA	Metropolitan Edison Industrial Users Group	Metropolitan Edison Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning, revenue requirements.
10/97	R-974009	PA	Penelec Industrial Customer Alliance	Pennsylvania Electric Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning, revenue requirements.
11/97	97-204 (Rebuttal)	KY	Alcan Aluminum Corp. Southwire Co.	Big Rivers Electric Corp.	Restructuring, revenue requirements, reasonableness of rates, cost allocation.
11/97	U-22491	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, other revenue requirement issues.
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 Intervenors	West Penn Power Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, fossil decommissioning, revenue requirements, securitization.
11/97	R-974104	PA	Duquesne Industrial Intervenors	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 Intervenors	West Penn Power Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, fossil decommissioning, revenue requirements.
12/97	R-974104 (Surrebuttal)	PA	Duquesne Industrial Intervenors	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.

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3/98	8390-U	GA	Georgia Natural Gas Group, Georgia Textile Manufacturers Assoc.	Atlanta Gas Light Co.	Restructuring, unbundling, stranded costs, incentive regulation, revenue requirements.
3/98	U-22092 (Allocated Stranded Cost Issues) (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Restructuring, stranded costs, regulatory assets, securitization, regulatory mitigation.
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 Utility Customers, Inc.	Kentucky Utilities Co.	Revenue requirements.
4/99	U-23358 (Supplemental Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, tax issues, and other revenue requirement issues.
4/99	99-03-04	CT	Connecticut Industrial Energy Consumers	United Illuminating Co.	Regulatory assets and liabilities, stranded costs, recovery mechanisms.
4/99	99-02-05	Ct	Connecticut Industrial Utility Customers	Connecticut Light and Power Co.	Regulatory assets and liabilities, stranded costs, recovery mechanisms.
5/99	98-426 99-082 (Additional Direct)	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co.	Revenue requirements.

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5/99	98-474 99-083 (Additional Direct)	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Revenue requirements.
5/99	98-426 98-474 (Response to Amended Applications)	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co., Kentucky Utilities Co.	Alternative regulation.
6/99	97-596	ME	Maine Office of Public Advocate	Bangor Hydro-Electric Co.	Request for accounting order regarding electric industry restructuring costs.
6/99	U-23358	LA	Louisiana Public Service Commission 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, American Electric Power Co.	Merger Settlement and Stipulation.
7/99	97-596 Surrebuttal	ME	Maine Office of Public Advocate	Bangor Hydro-Electric Co.	Restructuring, unbundling, stranded cost, T&D revenue requirements.
7/99	98-0452-E-GI	WV	West Virginia Energy Users Group	Monongahela Power, Potomac Edison, Appalachian Power, Wheeling Power	Regulatory assets and liabilities.
8/99	98-577 Surrebuttal	ME	Maine Office of Public Advocate	Maine Public Service Co.	Restructuring, unbundling, stranded costs, T&D revenue requirements.
8/99	98-426 99-082 Rebuttal	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co.	Revenue requirements.
8/99	98-474 98-083 Rebuttal	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Revenue requirements.
8/99	98-0452-E-GI Rebuttal	WV	West Virginia Energy Users Group	Monongahela Power, Potomac Edison, Appalachian Power, Wheeling Power	Regulatory assets and liabilities.
10/99	U-24182 Direct	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, affiliate transactions, tax issues, and other revenue requirement issues.
11/99	PUC Docket 21527	TX	The Dallas-Fort Worth Hospital Council and Coalition of Independent Colleges and Universities	TXU Electric	Restructuring, stranded costs, taxes, securitization.

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11/99	U-23358 Surrebuttal Affiliate Transactions Review	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Service company affiliate transaction costs.
01/00	U-24182 Surrebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, affiliate transactions, tax issues, and other revenue requirement issues.
04/00	99-1212-EL-ETP 99-1213-EL-ATA 99-1214-EL-AAM	OH	Greater Cleveland Growth Association	First Energy (Cleveland Electric Illuminating, Toledo Edison)	Historical review, stranded costs, regulatory assets, liabilities.
05/00	2000-107	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Co.	ECR surcharge roll-in to base rates.
05/00	U-24182 Supplemental Direct	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Affiliate expense proforma adjustments.
05/00	A-110550F0147	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy	Merger between PECO and Unicom.
05/00	99-1658-EL-ETP	OH	AK Steel Corp.	Cincinnati Gas & Electric Co.	Regulatory transition costs, including regulatory assets and liabilities, SFAS 109, ADIT, EDIT, ITC.
07/00	PUC Docket 22344	TX	The Dallas-Fort Worth Hospital Council and The Coalition of Independent Colleges and Universities	Statewide Generic Proceeding	Escalation of O&M expenses for unbundled T&D revenue requirements in projected test year.
07/00	U-21453	LA	Louisiana Public Service Commission	SWEPCO	Stranded costs, regulatory assets and liabilities.
08/00	U-24064	LA	Louisiana Public Service Commission Staff	CLECO	Affiliate transaction pricing ratemaking principles, subsidization of nonregulated affiliates, ratemaking adjustments.
10/00	SOAH Docket 473-00-1015 PUC Docket 22350	TX	The Dallas-Fort Worth Hospital Council and The Coalition of Independent Colleges and Universities	TXU Electric Co.	Restructuring, T&D revenue requirements, mitigation, regulatory assets and liabilities.
10/00	R-00974104 Affidavit	PA	Duquesne Industrial Intervenors	Duquesne Light Co.	Final accounting for stranded costs, including treatment of auction proceeds, taxes, capital costs, switchback costs, and excess pension funding.
11/00	P-00001837 R-00974008 P-00001838 R-00974009	PA	Metropolitan Edison Industrial Users Group Penelec Industrial Customer Alliance	Metropolitan Edison Co., Pennsylvania Electric Co.	Final accounting for stranded costs, including treatment of auction proceeds, taxes, regulatory assets and liabilities, transaction costs.
12/00	U-21453, U-20925, U-22092 (Subdocket C) Surrebuttal	LA	Louisiana Public Service Commission Staff	SWEPCO	Stranded costs, regulatory assets.

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01/01	U-24993 Direct	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, tax issues, and other revenue requirement issues.
01/01	U-21453, U-20925, U-22092 (Subdocket B) Surrebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Industry restructuring, business separation plan, organization structure, hold harmless conditions, financing.
01/01	Case No. 2000-386	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas & Electric Co.	Recovery of environmental costs, surcharge mechanism.
01/01	Case No. 2000-439	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Recovery of environmental costs, surcharge mechanism.
02/01	A-110300F0095 A-110400F0040	PA	Met-Ed Industrial Users Group, Penelec Industrial Customer Alliance	GPU, Inc. FirstEnergy Corp.	Merger, savings, reliability.
03/01	P-00001860 P-00001861	PA	Met-Ed Industrial Users Group, Penelec Industrial Customer Alliance	Metropolitan Edison Co., Pennsylvania Electric Co.	Recovery of costs due to provider of last resort obligation.
04/01	U-21453, U-20925, U-22092 (Subdocket B) Settlement Term Sheet	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Business separation plan: settlement agreement on overall plan structure.
04/01	U-21453, U-20925, U-22092 (Subdocket B) Contested Issues	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Business separation plan: agreements, hold harmless conditions, separations methodology.
05/01	U-21453, U-20925, U-22092 (Subdocket B) Contested Issues Transmission and Distribution Rebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Business separation plan: agreements, hold harmless conditions, separations methodology.
07/01	U-21453, U-20925, U-22092 (Subdocket B) Transmission and Distribution Term Sheet	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Business separation plan: settlement agreement on T&D issues, agreements necessary to implement T&D separations, hold harmless conditions, separations methodology.
10/01	14000-U	GA	Georgia Public Service Commission Adversary Staff	Georgia Power Company	Revenue requirements, Rate Plan, fuel clause recovery.
11/01	14311-U Direct Panel with Bolin Killings	GA	Georgia Public Service Commission Adversary Staff	Atlanta Gas Light Co	Revenue requirements, revenue forecast, O&M expense, depreciation, plant additions, cash working capital.

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11/01	U-25687 Direct	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Revenue requirements, capital structure, allocation of regulated and nonregulated costs, River Bend uprate.
02/02	PUC Docket 25230	TX	The Dallas-Fort Worth Hospital Council and the Coalition of Independent Colleges and Universities	TXU Electric	Stipulation. Regulatory assets, securitization financing.
02/02	U-25687 Surrebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Revenue requirements, corporate franchise tax, conversion to LLC, River Bend uprate.
03/02	14311-U Rebuttal Panel with Bolin Killings	GA	Georgia Public Service Commission Adversary Staff	Atlanta Gas Light Co.	Revenue requirements, earnings sharing plan, service quality standards.
03/02	14311-U Rebuttal Panel with Michelle L. Thebert	GA	Georgia Public Service Commission Adversary Staff	Atlanta Gas Light Co.	Revenue requirements, revenue forecast, O&M expense, depreciation, plant additions, cash working capital.
03/02	001148-EI	FL	South Florida Hospital and Healthcare Assoc.	Florida Power & Light Co.	Revenue requirements. Nuclear life extension, storm damage accruals and reserve, capital structure, O&M expense.
04/02	U-25687 (Suppl. Surrebuttal)	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Revenue requirements, corporate franchise tax, conversion to LLC, River Bend uprate.
04/02	U-21453, U-20925 U-22092 (Subdocket C)	LA	Louisiana Public Service Commission	SWEPCO	Business separation plan, T&D Term Sheet, separations methodologies, hold harmless conditions.
08/02	EL01-88-000	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	System Agreement, production cost equalization, tariffs.
08/02	U-25888	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc. and Entergy Louisiana, Inc.	System Agreement, production cost disparities, prudence.
09/02	2002-00224 2002-00225	KY	Kentucky Industrial Utilities Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric Co.	Line losses and fuel clause recovery associated with off-system sales.
11/02	2002-00146 2002-00147	KY	Kentucky Industrial Utilities Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric Co.	Environmental compliance costs and surcharge recovery.
01/03	2002-00169	KY	Kentucky Industrial Utilities Customers, Inc.	Kentucky Power Co.	Environmental compliance costs and surcharge recovery.
04/03	2002-00429 2002-00430	KY	Kentucky Industrial Utilities Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric Co.	Extension of merger surcredit, flaws in Companies' studies.
04/03	U-26527	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Revenue requirements, corporate franchise tax, conversion to LLC, capital structure, post-test year adjustments.

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06/03	EL01-88-000 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	System Agreement, production cost equalization, tariffs.
06/03	2003-00068	KY	Kentucky Industrial Utility Customers	Kentucky Utilities Co.	Environmental cost recovery, correction of base rate error.
11/03	ER03-753-000	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Unit power purchases and sale cost-based tariff pursuant to System Agreement.
11/03	ER03-583-000, ER03-583-001, ER03-583-002  ER03-681-000, ER03-681-001  ER03-682-000, ER03-682-001, ER03-682-002  ER03-744-000, ER03-744-001 (Consolidated)	FERC	Louisiana Public Service Commission	Entergy Services, Inc., the Entergy Operating Companies, EWO Marketing, L.P. and Entergy Power, Inc.	Unit power purchases and sale agreements, contractual provisions, projected costs, 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.
03/04	U-26527 Supplemental Surrebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Revenue requirements, corporate franchise tax, conversion to LLC, capital structure, post-test year adjustments.
03/04	2003-00433	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas & Electric Co.	Revenue requirements, depreciation rates, O&M expense, deferrals and amortization, earnings sharing mechanism, merger surcredit, VDT surcredit.
03/04	2003-00434	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Revenue requirements, depreciation rates, O&M expense, deferrals and amortization, earnings sharing mechanism, merger surcredit, VDT surcredit.
03/04	SOAH Docket 473-04-2459 PUC Docket 29206	TX	Cities Served by Texas- New Mexico Power Co.	Texas-New Mexico Power Co.	Stranded costs true-up, including valuation issues, ITC, ADIT, excess earnings.
05/04	04-169-EL-UNC	OH	Ohio Energy Group, Inc.	Columbus Southern Power Co. & Ohio Power Co.	Rate stabilization plan, deferrals, T&D rate increases, earnings.



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

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09/05	20298-U Panel with Victoria Taylor	GA	Georgia Public Service Commission Adversary Staff	Atmos Energy Corp.	Affiliate transactions, cost allocations, capitalization, cost of debt.
10/05	04-42	DE	Delaware Public Service Commission Staff	Artesian Water Co.	Allocation of tax net operating losses between regulated and unregulated.
11/05	2005-00351 2005-00352	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric	Workforce Separation Program cost recovery and shared savings through VDT surcredit.
01/06	2005-00341	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Co.	System Sales Clause Rider, Environmental Cost Recovery Rider. Net Congestion Rider, Storm damage, vegetation management program, depreciation, off-system sales, maintenance normalization, pension and OPEB.
03/06	PUC Docket 31994	TX	Cities	Texas-New Mexico Power Co.	Stranded cost recovery through competition transition or change.
05/06	31994 Supplemental	TX	Cities	Texas-New Mexico Power Co.	Retrospective ADFIT, prospective ADFIT.
03/06	U-21453, U-20925, U-22092	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Jurisdictional separation plan.
03/06	NOPR Reg 104385-OR	IRS	Alliance for Valley Health Care and Houston Council for Health Education	AEP Texas Central Company and CenterPoint Energy Houston Electric	Proposed Regulations affecting flow- through to ratepayers of excess deferred income taxes and investment tax credits on generation plant that is sold or deregulated.
04/06	U-25116	LA	Louisiana Public Service Commission Staff	Entergy Louisiana, Inc.	2002-2004 Audit of Fuel Adjustment Clause Filings. Affiliate transactions.
07/06	R-00061366, Et. al.	PA	Met-Ed Ind. Users Group Pennsylvania Ind. Customer Alliance	Metropolitan Edison Co., Pennsylvania Electric Co.	Recovery of NUG-related stranded costs, government mandated 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.
08/06	U-21453, U-20925, U-22092 (Subdocket J)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Jurisdictional separation plan.
11/06	05CVH03-3375 Franklin County Court Affidavit	OH	Various Taxing Authorities (Non-Utility Proceeding)	State of Ohio Department of Revenue	Accounting for nuclear fuel assemblies as manufactured equipment and capitalized plant.
12/06	U-23327 Subdocket A Reply Testimony	LA	Louisiana Public Service Commission Staff	Southwestern Electric Power Co.	Revenue requirements, formula rate plan, banking proposal.
03/07	U-29764	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc., Entergy Louisiana, LLC	Jurisdictional allocation of Entergy System Agreement equalization remedy receipts.
03/07	PUC Docket 33309	TX	Cities	AEP Texas Central Co.	Revenue requirements, including functionalization of transmission and distribution costs.

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03/07	PUC Docket 33310	TX	Cities	AEP Texas North Co.	Revenue requirements, including functionalization of transmission and distribution costs.
03/07	2006-00472	KY	Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative	Interim rate increase, RUS loan covenants, credit facility requirements, financial condition.
03/07	U-29157	LA	Louisiana Public Service Commission Staff	Cleco Power, LLC	Permanent (Phase II) storm damage cost recovery.
04/07	U-29764 Supplemental and Rebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc., Entergy Louisiana, LLC	Jurisdictional allocation of Entergy System Agreement equalization remedy receipts.
04/07	ER07-682-000 Affidavit	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Allocation of intangible and general plant and A&G expenses to production and state income tax effects on equalization remedy receipts.
04/07	ER07-684-000 Affidavit	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Fuel hedging costs and compliance with FERC USOA.
05/07	ER07-682-000 Affidavit	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Allocation of intangible and general plant and A&G expenses to production and account 924 effects on MSS-3 equalization remedy payments and receipts.
06/07	U-29764	LA	Louisiana Public Service Commission Staff	Entergy Louisiana, LLC, Entergy Gulf States, Inc.	Show cause for violating LPSC Order on fuel hedging costs.
07/07	2006-00472	KY	Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative	Revenue requirements, post-test year adjustments, TIER, surcharge revenues and costs, financial need.
07/07	ER07-956-000 Affidavit	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Storm damage costs related to Hurricanes Katrina and Rita and effects of MSS-3 equalization payments and receipts.
10/07	05-UR-103 Direct	WI	Wisconsin Industrial Energy Group	Wisconsin Electric Power Company, Wisconsin Gas, LLC	Revenue requirements, carrying charges on CWIP, amortization and return on regulatory assets, working capital, incentive compensation, use of rate base in lieu of capitalization, quantification and use of Point Beach sale proceeds.
10/07	05-UR-103 Surrebuttal	WI	Wisconsin Industrial Energy Group	Wisconsin Electric Power Company, Wisconsin Gas, LLC	Revenue requirements, carrying charges on CWIP, amortization and return on regulatory assets, working capital, incentive compensation, use of rate base in lieu of capitalization, quantification and use of Point Beach sale proceeds.
10/07	25060-U Direct	GA	Georgia Public Service Commission Public Interest Adversary Staff	Georgia Power Company	Affiliate costs, incentive compensation, consolidated income taxes, §199 deduction.
11/07	06-0033-E-CN Direct	WV	West Virginia Energy Users Group	Appalachian Power Company	IGCC surcharge during construction period and post-in-service date.

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11/07	ER07-682-000 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Functionalization and allocation of intangible and general plant and A&G expenses.
01/08	ER07-682-000 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Functionalization and allocation of intangible and general plant and A&G expenses.
01/08	07-551-EL-AIR Direct	OH	Ohio Energy Group, Inc.	Ohio Edison Company, Cleveland Electric Illuminating Company, Toledo Edison Company	Revenue requirements.
02/08	ER07-956-000 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Functionalization of expenses in account 923; storm damage expense and accounts 924, 228.1, 182.3, 254 and 407.3; tax NOL carrybacks in accounts 165 and 236; ADIT; nuclear service lives and effect on depreciation and decommissioning.
03/08	ER07-956-000 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Functionalization of expenses in account 923; storm damage expense and accounts 924, 228.1, 182.3, 254 and 407.3; tax NOL carrybacks in accounts 165 and 236; ADIT; nuclear service lives and effect on depreciation and decommissioning.
04/08	2007-00562, 2007-00563	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co., Louisville Gas and Electric Co.	Merger surcredit.
04/08	26837 Direct Panel with Thomas K. Bond, Cynthia Johnson, and Michelle Thebert	GA	Georgia Public Service Commission Staff	SCANA Energy Marketing, Inc.	Rule Nisi complaint.
05/08	26837 Rebuttal Panel with Thomas K. Bond, Cynthia Johnson, and 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, and Michelle Thebert	GA	Georgia Public Service Commission Staff	SCANA Energy Marketing, Inc.	Rule Nisi complaint.

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06/08	2008-00115	KY	Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative, Inc.	Environmental surcharge recoveries, including costs recovered in existing rates, TIER.
07/08	27163 Direct	GA	Georgia Public Service Commission Public Interest Advocacy Staff	Atmos Energy Corp.	Revenue requirements, including projected test year rate base and expenses.
07/08	27163 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	6680-UR-116 Direct	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Power and Light Company	CWIP in rate base, labor expenses, pension expense, financing, capital structure, decoupling.
08/08	6680-UR-116 Rebuttal	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Power and Light Company	Capital structure.
08/08	6690-UR-119 Direct	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Public Service Corp.	Prudence of Weston 3 outage, incentive compensation, Crane Creek Wind Farm incremental revenue requirement, capital structure.
09/08	6690-UR-119 Surrebuttal	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Public Service Corp.	Prudence of Weston 3 outage, Section 199 deduction.
09/08	08-935-EL-SSO, 08-918-EL-SSO	OH	Ohio Energy Group, Inc.	First Energy	Standard service offer rates pursuant to electric security plan, significantly excessive earnings test.
10/08	08-917-EL-SSO	OH	Ohio Energy Group, Inc.	AEP	Standard service offer rates pursuant to electric security plan, significantly excessive earnings test.
10/08	2007-564, 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 ADFIT, cash working capital, recovery of prior year restructuring costs, levelized recovery of storm damage costs, prospective storm damage accrual, consolidated tax savings adjustment.
12/08	27800	GA	Georgia Public Service Commission	Georgia Power Company	AFUDC versus CWIP in rate base, mirror CWIP, certification cost, use of short term debt and trust preferred financing, CWIP recovery, regulatory incentive.
01/09	ER08-1056	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Entergy System Agreement bandwidth remedy calculations, including depreciation expense, ADIT, capital structure.
01/09	ER08-1056 Supplemental Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Blytheville leased turbines; accumulated depreciation.

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02/09	EL08-51 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Spindletop gas storage facilities regulatory asset and bandwidth remedy.
02/09	2008-00409 Direct	KY	Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative, Inc.	Revenue requirements.
03/09	ER08-1056 Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Entergy System Agreement bandwidth remedy calculations, including depreciation expense, ADIT, capital structure.
03/09	U-21453, U-20925 U-22092 (Subdocket J)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States Louisiana, LLC	Violation of EGSI separation order, ETI and EGSL separation accounting, Spindletop regulatory asset.
04/09	U-21453, U-20925 U-22092 (Subdocket J) Rebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States Louisiana, LLC	Violation of EGSI separation order, ETI and EGSL separation accounting, Spindletop regulatory asset.
04/09	2009-00040 Direct-Interim (Oral)	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Emergency interim rate increase; cash requirements.
04/09	PUC Docket 36530	TX	State Office of Administrative Hearings	Oncor Electric Delivery Company, LLC	Rate case expenses.
05/09	ER08-1056 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Entergy System Agreement bandwidth remedy calculations, including depreciation expense, ADIT, capital structure.
06/09	2009-00040 Direct- Permanent	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Revenue requirements, TIER, cash flow.
07/09	080677-EI	FL	South Florida Hospital and Healthcare Association	Florida Power & Light Company	Multiple test years, GBRA rider, forecast assumptions, revenue requirement, O&M expense, depreciation expense, Economic Stimulus Bill, capital structure.
08/09	U-21453, U-20925, U-22092 (Subdocket J) Supplemental Rebuttal	LA	Louisiana Public Service Commission	Entergy Gulf States Louisiana, LLC	Violation of EGSI separation order, ETI and EGSL separation accounting, Spindletop regulatory asset.
08/09	8516 and 29950	GA	Georgia Public Service Commission Staff	Atlanta Gas Light Company	Modification of PRP surcharge to include infrastructure costs.
09/09	05-UR-104 Direct and Surrebuttal	WI	Wisconsin Industrial Energy Group	Wisconsin Electric Power Company	Revenue requirements, incentive compensation, depreciation, deferral mitigation, capital structure, cost of debt.
09/09	09AL-299E	CO	CF&I Steel, Rocky Mountain Steel Mills LP, Climax Molybdenum Company	Public Service Company of Colorado	Forecasted test year, historic test year, proforma adjustments for major plant additions, tax depreciation.

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09/09	6680-UR-117 Direct and Surrebuttal	WI	Wisconsin Industrial Energy Group	Wisconsin Power and Light Company	Revenue requirements, CWIP in rate base, deferral mitigation, payroll, capacity shutdowns, regulatory assets, rate of return.
10/09	09A-415E	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 versus actual costs, out of period costs, Spindletop deferred capital costs, Waterford 3 sale/leaseback ADIT.
01/10	ER09-1224 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Hypothetical versus actual costs, out of period costs, Spindletop deferred capital costs, Waterford 3 sale/leaseback ADIT.
01/10	EL09-50 Rebuttal	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 versus actual costs, out of period costs, Spindletop deferred capital costs, Waterford 3 sale/leaseback ADIT.
02/10	30442 Wackerly-Kollen Panel	GA	Georgia Public Service Commission Staff	Atmos Energy Corporation	Revenue requirement issues.
02/10	30442 McBride-Kollen Panel	GA	Georgia Public Service Commission Staff	Atmos Energy Corporation	Affiliate/division transactions, cost allocation, capital structure.
02/10	2009-00353	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Company, Kentucky Utilities Company	Ratemaking recovery of wind power purchased power agreements.
03/10	2009-00545	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Ratemaking recovery of wind power purchased power agreement.
03/10	E015/GR-09-1151	MN	Large Power Interveners	Minnesota Power	Revenue requirement issues, cost overruns on environmental retrofit project.
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.

**Expert Testimony Appearances  
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Lane Kollen  
as of January 2013**

<b>Date</b>	<b>Case</b>	<b>Jurisdic.</b>	<b>Party</b>	<b>Utility</b>	<b>Subject</b>
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 Utility Customers, Inc.	Kentucky Utilities Company, Louisville Gas and Electric Company	Revenue requirement issues.
08/10	31647	GA	Georgia Public Service Commission Staff	Atlanta Gas Light Company	Revenue requirement and synergy savings issues.
08/10	31647 Wackerly-Kollen Panel	GA	Georgia Public Service Commission Staff	Atlanta Gas Light Company	Affiliate transaction and Customer First program issues.
08/10	2010-00204	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Company, Kentucky Utilities Company	PPL acquisition of E.ON U.S. (LG&E and KU) conditions, acquisition savings, sharing deferral mechanism.
09/10	38339 Direct and Cross-Rebuttal	TX	Gulf Coast Coalition of Cities	CenterPoint Energy Houston Electric	Revenue requirement issues, including consolidated tax savings adjustment, incentive compensation FIN 48; AMS surcharge including roll-in to base rates; rate case expenses.
09/10	EL10-55	FERC	Louisiana Public Service Commission	Entergy Services, Inc. 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	SWEPCO	Fuel audit: S02 allowance expense, variable O&M expense, off-system sales margin sharing.
11/10	U-23327 Rebuttal	LA	Louisiana Public Service Commission	SWEPCO	Fuel audit: S02 allowance expense, variable O&M expense, off-system sales margin sharing.
09/10	U-31351	LA	Louisiana Public Service Commission Staff	SWEPCO and Valley Electric Membership Cooperative	Sale of Valley assets to SWEPCO and dissolution of Valley.
10/10	10-1261-EL-UNC	OH	Ohio OCC, Ohio Manufacturers Association, Ohio Energy Group, Ohio Hospital Association, Appalachian Peace and Justice Network	Columbus Southern Power Company	Significantly excessive earnings test.
10/10	10-0713-E-PC	WV	West Virginia Energy Users Group	Monongahela Power Company, 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.



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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.
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 risk-sharing mechanism.
07/11	ER11-2161 Direct and Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and Entergy Texas, Inc.	ETI depreciation rates; accounting issues.
07/11	PUE-2011-00027	VA	Virginia Committee for Fair Utility Rates	Virginia Electric and Power Company	Return on equity performance incentive.
07/11	11-346-EL-SSO 11-348-EL-SSO 11-349-EL-AAM 11-350-EL-AAM	OH	Ohio Energy Group	AEP-OH	Equity Stabilization Incentive Plan; actual earned returns; ADIT offsets in riders.
08/11	ER-11-2161 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	SWEPCO	Depreciation rates and service lives; AFUDC adjustments.
08/11	05-UR-105	WI	Wisconsin Industrial Energy Group	WE Energies, Inc.	Suspended amortization expenses; revenue requirements.

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<b>Date</b>	<b>Case</b>	<b>Jurisdic.</b>	<b>Party</b>	<b>Utility</b>	<b>Subject</b>
08/11	ER11-2161 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and Entergy Texas, Inc.	ETI depreciation rates; accounting issues.
09/11	PUC Docket 39504	TX	Gulf Coast Coalition of Cities	CenterPoint Energy Houston Electric	Investment tax credit, excess deferred income taxes; normalization.
09/11	2011-00161 2011-00162	KY	Kentucky Industrial Utility Consumers, Inc.	Louisville Gas & Electric Company, Kentucky Utilities Company	Environmental requirements and financing.
10/11	11-4571-EL-UNC 11-4572-EL-UNC	OH	Ohio Energy Group	Columbus Southern Power Company, Ohio Power Company	Significantly excessive earnings.
10/11	4220-UR-117 Direct	WI	Wisconsin Industrial Energy Group	Northern States Power-Wisconsin	Nuclear O&M, depreciation.
11/11	4220-UR-117 Surrebuttal	WI	Wisconsin Industrial Energy Group	Northern States Power-Wisconsin	Nuclear O&M, depreciation.
11/11	PUC Docket 39722	TX	Cities Served by AEP Texas Central Company	AEP Texas Central Company	Investment tax credit, excess deferred income taxes; normalization.
02/12	PUC Docket 40020	TX	Cities Served by Oncor	Lone Star Transmission, LLC	Temporary rates.
03/12	2011-00401	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Big Sandy 2 environmental retrofits and environmental surcharge recovery.
4/12	2011-00036 Direct Rehearing Supplemental Direct Rehearing	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Rate case expenses, depreciation rates and expense.
04/12	10-2929-EL-UNC	OH	Ohio Energy Group	AEP Ohio Power	State compensation mechanism, CRES capacity charges, Equity Stabilization Mechanism
05/12	11-346-EL-SSO 11-348-EL-SSO	OH	Ohio Energy Group	AEP Ohio Power	State compensation mechanism, Equity Stabilization Mechanism, Retail Stability Rider.
05/12	11-4393-EL-RDR	OH	Ohio Energy Group	Duke Energy Ohio, Inc.	Incentives for over-compliance on EE/PDR mandates.
06/12	40020	TX	Cities Served by Oncor	Lone Star Transmission, LLC	Revenue requirements, including ADIT, bonus depreciation and NOL, working capital, self insurance, depreciation rates, federal income tax expense.
07/12	120015-EI	FL	South Florida Hospital and Healthcare Association	Florida Power & Light Company	Revenue requirements, including vegetation management, nuclear outage expense, cash working capital, CWIP in rate base.
07/12	2012-00063	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Environmental retrofits, including environmental surcharge recovery.
09/12	05-UR-106	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Electric Power Company	Section 1603 grants, new solar facility, payroll expenses, cost of debt.

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10/12	2012-00221 2012-00222	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Company, Kentucky Utilities Company	Revenue requirements, including off-system sales, outage maintenance, storm damage, injuries and damages, depreciation rates and expense.
10/12	120015-EI Direct Rebuttal	FL	South Florida Hospital and Healthcare Association	Florida Power & Light Company	Settlement issues.
10/12	40604	TX	Steering Committee of Cities Served by Oncor	Cross Texas Transmission, LLC	Policy and procedural issues, revenue requirements, including AFUDC, ADIT – bonus depreciation & NOL, incentive compensation, staffing, self-insurance, net salvage, depreciation rates and expense, income tax expense.
11/12	40627	TX	City of Austin d/b/a Austin Energy	City of Austin d/b/a Austin Energy	Rate case expenses.
12/12	40443	TX	Cities Served by SWEPCO	Southwestern Electric Power Company	Revenue requirements, including depreciation rates and service lives, O&M expenses, consolidated tax savings, CWIP in rate base, Turk plant costs.
12/12	U-29764	LA	Louisiana Public Service Commission	Entergy Gulf States Louisiana, LLC and Entergy Louisiana, LLC	Termination of purchased power contracts between EGSL and ETI, Spindletop regulatory asset.

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**Case No(s). 12-0426-EL-SSO, 12-0427-EL-ATA, 12-0428-EL-AAM, 12-0429-EL-WVR, 12-0672-EL-RDR**

Summary: Testimony Direct Testimony and Exhibits of Lane Kollen on behalf of the Ohio Energy Group (OEG) electronically filed by Mr. David F. Boehm on behalf of Ohio Energy Group