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**Via E-File**

June 14, 2013

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

**In re: Case Nos. 12-3254-EL-UNC**

Dear Sir/Madam:

Please find attached the DIRECT TESTIMONY AND EXHIBIT OF LANE KOLLEN on behalf of THE OHIO ENERGY GROUP and THE OFFICE OF CONSUMERS' COUNSEL 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,



Michael L. Kurtz, Esq.  
Kurt J. Boehm, Esq.  
Jody Kyler Cohn, Esq.  
**BOEHM, KURTZ & LOWRY**

MLKkew

Encl.

Cc: ALJ Jonathan Tauber, Esq. (via electronic mail)  
ALJ Sarah Parrot, Esq. (via electronic mail)  
Certificate of Service

**BEFORE THE  
PUBLIC UTILITIES COMMISSION OF OHIO**

**In the Matter of:**

<b>In the Matter of the Application of</b>	)	
<b>Ohio Power Company to Establish a</b>	)	
<b>Competitive Bidding Process for</b>	)	<b>Case No. 12-3254-EL-UNC</b>
<b>Procurement of Energy to Support</b>	)	
<b>Its Standard Service Offer</b>	)	

**DIRECT TESTIMONY  
AND EXHIBIT  
OF  
LANE KOLLEN**

**ON BEHALF OF  
THE OHIO ENERGY GROUP  
AND  
THE OFFICE OF THE OHIO CONSUMERS' COUNSEL**

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

**June 2013**

**BEFORE THE  
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**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.

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

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

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

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

1 Accountant (“CMA”), and a Chartered Global Management Accountant  
2 (“CGMA”). In addition, I am a member of several professional organizations.

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

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

12 A. I am testifying on behalf of the Ohio Energy Group (“OEG”), a group of large  
13 industrial customers of the Ohio Power Company, hereinafter referred to as “the  
14 Company” or “AEP Ohio” and on behalf of the Office of the Ohio Consumers’  
15 Counsel (“OCC”). OCC is the statutory representative of approximately 1.2  
16 million residential customers served by AEP Ohio.

17 The members of OEG who take service from the Company are: AK Steel  
18 Corporation, Aleris International, Inc., ArcelorMittal, USA, BP-Husky Refining,  
19 LLC, E.I. duPont de Nemours and Company, Ford Motor Company, Linde, LLC,  
20 Praxair Inc., The Timken Company and Worthington Industries.

21

22

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

2   A.     The purpose of my testimony is 1) to respond to the competitive bidding process  
3           ("CBP") proposed by AEP Ohio in its December 21, 2012 Application, as well as  
4           the Company's subsequent request in its Supplement to Application to unbundle  
5           its Fuel Adjustment Clause ("FAC") into fixed and energy components and  
6           establish a Fixed Cost Rider ("FCR"), and 2) to recommend modifications that are  
7           necessary to protect Standard Service Offer ("SSO") customers from excessive  
8           rate increases that may result from AEP Ohio's proposed CBP.

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

11   A.     I recommend that the Commission make several modifications to the Company's  
12           proposed CBP in order to prevent unreasonable rate increases to SSO customers  
13           as a result of the proposed 10% and 60% descending clock energy-only auctions  
14           through December 31, 2014. First, I recommend that the Commission set the  
15           starting prices for the CBP energy-only auctions at the FAC rates for each AEP  
16           Ohio rate zone that SSO customers otherwise would pay. The Commission  
17           should ensure that customers are benefitted, and not harmed, during the transition  
18           to the comprehensive auctions that will commence on January 1, 2015. My  
19           recommendation essentially will provide a cap on the energy charges to SSO  
20           customers at the FAC rates while preserving the benefits of the 10% and 60%  
21           energy-only auctions if the auction results actually are less than the FAC rates.

22           I estimate that if the starting prices are not set at the FAC rates that SSO

1 customers otherwise would pay, the harm to customers could be as much as \$47  
2 million on an annualized basis during the period prior to June 1, 2014 when 10%  
3 of the SSO energy will be supplied by the market.<sup>1</sup> That harm could increase to  
4 \$164 million for the 7-month period June 1, 2014 to December 31, 2014 when  
5 60% of SSO energy will be supplied by the market.<sup>2</sup> I estimate that residential  
6 customers could experience an increase of 6.8% in their blended FAC costs when  
7 10% of the SSO energy is procured from the auction for the period ending May  
8 31, 2014 and an increase of 40.8% in their blended FAC costs when 60% of the  
9 SSO energy is procured from the auction for the period June 1, 2014 through  
10 December 31, 2014.

11 Starting on January 1, 2015 and continuing through May 31, 2015, when  
12 100% of the SSO energy load is procured through auction, the SSO generation  
13 rate will be more closely aligned to a market rate for both energy and capacity,  
14 although the capacity rate still will be greater than market. This occurs starting on  
15 January 1, 2015 because the Commission ordered the Company to reduce the  
16 capacity rate to \$188.88/mW/day on that date in the ESP II case. Until then,  
17 customers will pay SSO rates that are substantially more than either the sum of  
18 market rates for both capacity and energy or an SSO rate based on embedded  
19 costs. Unnecessary harm to consumers will occur during the 10% and 60%

---

<sup>1</sup> The actual harm will be less than the annualized amount depending on when the Company starts purchasing the 10% of SSO energy acquired through the CBP.

<sup>2</sup> I based my calculation on the energy-only prices obtained by FirstEnergy in its January 2013 auction as a proxy for AEP Ohio's energy-only auctions.

1 energy-only auction periods unless the Commission sets the starting price for the  
2 energy-only auctions at the FAC rates that customers otherwise would pay.

3 In addition, I recommend that the Commission reject AEP Ohio's  
4 supplemental request to unbundle the FAC if it does not adopt my  
5 recommendation to set the starting price for the 10% and 60% energy-only  
6 auctions at the FAC rates that customers otherwise would pay. The Company's  
7 supplemental request will increase the harm to customers if the starting price is  
8 not set at the FAC rate. The supplemental request reduces the displaced FAC  
9 rates for the energy acquired through auction, thus compounding the rate  
10 increases to SSO customers for the energy that is acquired through auction at  
11 prices greater than the FAC rates. The supplemental request also will provide the  
12 Company increases in fixed cost recovery through the proposed Fixed Cost Rider  
13 ("FCR") in addition to those approved in the ESP II proceeding.

14 Finally, the energy-only auctions approved by the Commission should be  
15 held separately for the Ohio Power Company ("OP") and Columbus Southern  
16 Power Company ("CSP") rate zones. This is because the FAC (which should be  
17 the starting "*price to beat*" for the energy-only auctions) is approximately  
18 \$6/mWh lower in the OP rate zone compared to the CSP rate zone. If the  
19 auctions are not held separately for each rate zone, OP customers may be forced  
20 to pay unnecessarily high energy rates based upon CSP's FAC rate or a blend of  
21 the FAC rates for the two zones.



**II. THE STARTING PRICE FOR AEP OHIO'S 10% AND 60%  
ENERGY-ONLY AUCTIONS SHOULD BE THE FUEL  
ADJUSTMENT CLAUSE RATE THAT CUSTOMERS  
OTHERWISE WOULD PAY**

1   **Q.     Please describe the CBP proposed by AEP Ohio in its initial Application.**

2   A.     In its Application, AEP Ohio describes its proposal to implement the hybrid  
3           approach to SSO pricing set forth in the Commission's August 8, 2012 Order in  
4           Case No. 11-346-EL-SSO *et al.* (the "ESP II Case"). Under this approach, AEP  
5           Ohio's non-shopping SSO customers will continue to pay for capacity priced at  
6           the average embedded cost of AEP Ohio's legacy generation through December  
7           31, 2014 (even after that generation is no longer owned by AEP Ohio and is  
8           transferred to and owned by its affiliate AEP Generation Resources, Inc. by the  
9           end of this year). After that date, AEP Ohio's customers will pay for capacity at  
10          the 2010 net cost-based rate of \$188.88/mW/day established in Case No. 10-  
11          2929-EL-UNC.<sup>3</sup> However, until January 1, 2015, the Company's SSO customers  
12          will pay for energy priced at the weighted average blend of the Company's cost-  
13          based FAC rates and the market-based cost of purchases set by the 10% and 60%  
14          energy-only auctions that AEP Ohio will conduct.

15                 The two energy-only auctions that will be held during AEP Ohio's ESP  
16                 for this purpose are structured to achieve: 1) 10% slice-of-system procurement of  
17                 SSO energy load for delivery commencing six months after the final order in AEP  
18                 Ohio's corporate separation case and 2) 60% slice-of-system procurement of SSO

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<sup>3</sup> ESP II Case, January 30, 2013 Entry on Rehearing at 37.

energy load for delivery commencing June 1, 2014 and continuing through December 31, 2014. A third energy-only auction will be held for the remaining term of AEP Ohio's ESP aimed at achieving 100% slice-of-system procurement of SSO energy load for delivery commencing January 1, 2015 through May 31, 2015. The marginal cost prices resulting from these auctions also will include a risk premium to compensate bidders for migration risk as well as a profit margin.

I have summarized the capacity and energy pricing for SSO load over the various blending periods in the following table.

<u>Current SSO Rates</u>	
Capacity	100% cost-based (\$343/mW-day legacy rate)
Energy	100% cost-based (FAC no profit or risk premium)
<u>First Auction</u>	
Capacity	100% cost-based (\$343/mW-day legacy rate)
Energy	90% cost-based (FAC no profit or risk premium)
	10% market-based (marginal cost plus profit and risk premium)
<u>Second Auction</u>	
Capacity	100% cost-based (\$343/mW-day legacy rate)
Energy	40% cost-based (FAC no profit or risk premium)
	60% market-based (marginal cost plus profit and risk premium)
<u>January 1, 2015 through May 31, 2015</u>	
Capacity	\$188.88/mW-day (2010 cost-based rate net of energy margins)
Energy	100% market-based (marginal cost plus profit and risk premium)
<u>After June 1, 2015</u>	
Capacity	100% market-based (PJM RPM)
Energy	100% market-based (marginal cost plus profit and risk premium)

1   **Q.    What has the Commission stated regarding the purpose of establishing a**  
2   **CBP for AEP Ohio?**

3   A.    In the Commission’s August 8, 2012 Order in the ESP II Case, the Commission  
4        emphasized that one of its main objectives was to provide the benefits of  
5        competition and market-based prices to customers. In that Order, the  
6        Commission stated that “*slowing the movement to competitive auctions would*  
7        *ultimately harm residential customers by precluding them from enjoying any*  
8        *benefits from competition.*”<sup>4</sup> The Commission also stated that in order for  
9        customers to “*take advantage of market-based prices and the benefits of*  
10       *developing a healthy competitive market,*” non-shopping SSO customers should  
11        transition to market pricing prior to the June 1, 2015 energy and capacity auction  
12        for AEP Ohio’s entire SSO load.<sup>5</sup>

13  
14   **Q.    Is the AEP Ohio CBP approach consistent with the approaches approved by**  
15   **the Commission for other Ohio utilities?**

16   A.    No. The CBPs used to establish SSO pricing for customers in the FirstEnergy and  
17        Duke Energy Ohio service territories involved “*flash-cut*” auctions for *both*  
18        energy and capacity with no transition period.

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<sup>4</sup> ESP II Case, August 8, 2012 Order at 39.

<sup>5</sup> Id at 39-40.

1   **Q.     Is the AEP Ohio SSO price blending consistent with the blending approach**  
2       **required under a Market Rate Offer?**

3   A.    No. Under a Market Rate Offer (“MRO”), the statute requires a minimum five-  
4       year blending of both energy *and* capacity.<sup>6</sup> Under the MRO, the “market rate” is  
5       comprised of a market capacity component and a market energy component; it is  
6       does not consist of an embedded cost capacity component and a market energy  
7       component. The conceptual basis for this MRO “market rate” is rational and  
8       consistent with the concept of setting prices based on competitive auction or  
9       market results rather than on the utility’s embedded costs. In contrast to the MRO  
10      approach, the AEP Ohio asymmetrical blending approach would combine a  
11      market energy rate with an embedded cost capacity rate, resulting in excessive  
12      pricing compared to using either the utility’s embedded cost or market pricing for  
13      both capacity and energy.

14           Under the Company’s asymmetrical approach, unless there is some  
15      additional customer protection measure, SSO customers will be denied the  
16      competitive benefits of capacity priced at market rates while being forced to pay

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<sup>6</sup> R.C. 4928.142(D) provides “[t]he first application filed under this section by an electric distribution utility that, as of July 31, 2008, directly owns, in whole or in part, operating electric generating facilities that had been used and useful in this state shall require that a portion of that utility’s standard service offer load for the first five years of the market rate offer be competitively bid under division (A) of this section as follows: ten per cent of the load in year one, not more than twenty per cent in year two, thirty per cent in year three, forty per cent in year four, and fifty per cent in year five. Consistent with those percentages, the commission shall determine the actual percentages for each year of years one through five. The standard service offer price for retail electric generation service under this first application shall be a proportionate blend of the bid price and the generation service price for the remaining standard service offer load, which latter price shall be equal to the electric distribution utility’s most recent standard service offer price, adjusted upward or downward as the commission determines reasonable, relative to the jurisdictional portion of any known and measurable changes from the level of any one or more of the following costs as reflected in that most recent standard service offer price....”

1 market energy prices that exceed the FAC rates they otherwise would pay.  
2 Consequently, the Company's CBP will result in higher rates than either the  
3 legacy SSO rates approved by the Commission or the rates that would result from  
4 100% market rates for both capacity and energy for the 10% and 60% of SSO  
5 energy that will be procured under the CBP.

6  
7 **Q. Are there any significant risks associated with AEP Ohio's unique hybrid**  
8 **CBP approach?**

9 A. Yes. This asymmetrical approach introduces a substantial risk that AEP Ohio's  
10 energy-only auctions (based upon marginal cost pricing plus a risk premium and a  
11 profit margin for the bidders) will result in unnecessary and avoidable rate  
12 increases to SSO customers compared to the cost-based energy rates that those  
13 customers would otherwise have paid through the FAC.

14 AEP Ohio's SSO customers pay average embedded costs for capacity  
15 through the legacy cost-based rate structure. Historically, this has meant that  
16 customers paid high capacity costs associated with AEP Ohio's predominately  
17 base load coal generation (in excess of \$300/MW-day). In fact, AEP Ohio's  
18 current cost-based capacity charge embedded in its legacy SSO generation rates  
19 significantly exceeds the marginal or market-based cost of capacity as determined  
20 through the PJM RPM capacity auctions. For example, OP's GS-4 primary  
21 voltage demand charge of \$10.44/kW/month is equivalent to \$343/MW-day.

1           Importantly, however, AEP Ohio's high *capacity* costs traditionally have  
2           been offset by low coal-based *energy* prices based upon the Company's actual  
3           costs. Thus, in exchange for paying such high cost-based charges (including a  
4           return of and a return on invested capital) for AEP Ohio's generating capacity,  
5           SSO customers paid lower cost-based energy rates without any risk premium or  
6           profit margin. The quid pro quo for receiving a cost-based rate for legacy  
7           generation from SSO customers in excess of market capacity prices therefore, was  
8           the provision of energy from those coal-fired units at cost rather than the greater  
9           market energy prices.

10           Problematically, an energy-only auction will be based upon *marginal* cost  
11           (market) prices, which includes the supplier's profit margin and risk premiums for  
12           various contingencies, including additional customer shopping. Consequently,  
13           under AEP Ohio's asymmetrical CBP approach, the Company will continue to  
14           recover high legacy embedded cost capacity rates from its SSO customers, but  
15           those customers will be denied an increasing portion (first, 10%, and then, 60%)  
16           of the lower energy costs associated with its coal capacity. Instead, customers  
17           will be forced to pay higher market-based prices for energy in addition to their  
18           already high capacity prices. This is the worst case scenario for AEP Ohio's SSO  
19           customers, who clearly will be harmed from the energy-only auctions in the absence  
20           of any limitation on the starting price for those auctions.

21

1    **Q.    Will this issue still exist as of January 1, 2015 when the cost-based capacity**  
2    **rate for SSO customers changes to \$188.88/mW-day?**

3    A.    Yes, although the problem will be substantially mitigated compared to the  
4    capacity rate prior to January 1, 2015. The \$188.88/mW-day is still in excess of  
5    the RPM capacity rate of \$125.99/mW-day for the period January 1, 2015 through  
6    May 31, 2015. Nevertheless, it still is especially critical that the Commission  
7    avoid or remedy the potential harm to customers prior to January 1, 2015.

8  
9    **Q.    Have you quantified how much customers could be harmed through January**  
10   **1, 2015 if AEP Ohio's proposed CBP is not modified?**

11   A.    Yes. To demonstrate the harm to AEP Ohio's customers that could result from a  
12   CBP without the FAC energy rate ceilings proposed by OCC and OEG. I have  
13   compared OPCo's and CSP's current FAC energy rates to the energy-only rates  
14   charged to FirstEnergy's and Duke Energy Ohio's residential customers after their  
15   CBP auctions.

16           To simplify this comparison, I used the average OPCo and CSP FAC rates  
17   for the 4 quarters ending 2<sup>nd</sup> quarter 2013 (i.e., Q3 2012, Q4 2012, Q1 2013 and  
18   Q2 2013). I also have separated the FAC into energy only and fixed cost  
19   components based on the \$4/mWh estimate made by AEP Ohio in its Supplement  
20   to Application in this case. The fixed cost component of the FAC, based on the  
21   Company's request, would continue to be paid by all SSO customers even though  
22   an increasing percentage of the SSO energy would be procured from the market.

1 Since the \$4/mWh fixed cost is presumed to be at generation voltage, I adjusted it  
2 to reflect losses that would be applicable to residential SSO customers. Based on  
3 this calculation, the average OPCo FAC rate paid for the 12 month period ending  
4 Q2 2013 for OPCo is 3.590 cents/kWh, comprised of an energy-only component  
5 of 3.194 cents/kWh and a fixed cost component of 0.396 cents/kWh. The average  
6 CSP FAC rate is 4.242 cents/kWh, comprised of an energy-only component of  
7 3.774 cents/kWh and a fixed cost component of 0.468 cents/kWh.

8 The present Residential class energy-only rates, based on auction results,  
9 for FirstEnergy and Duke Energy Ohio are 5.887 cents/kWh and 5.671  
10 cents/kWh, respectively, according to their SSO tariffs.<sup>7</sup>

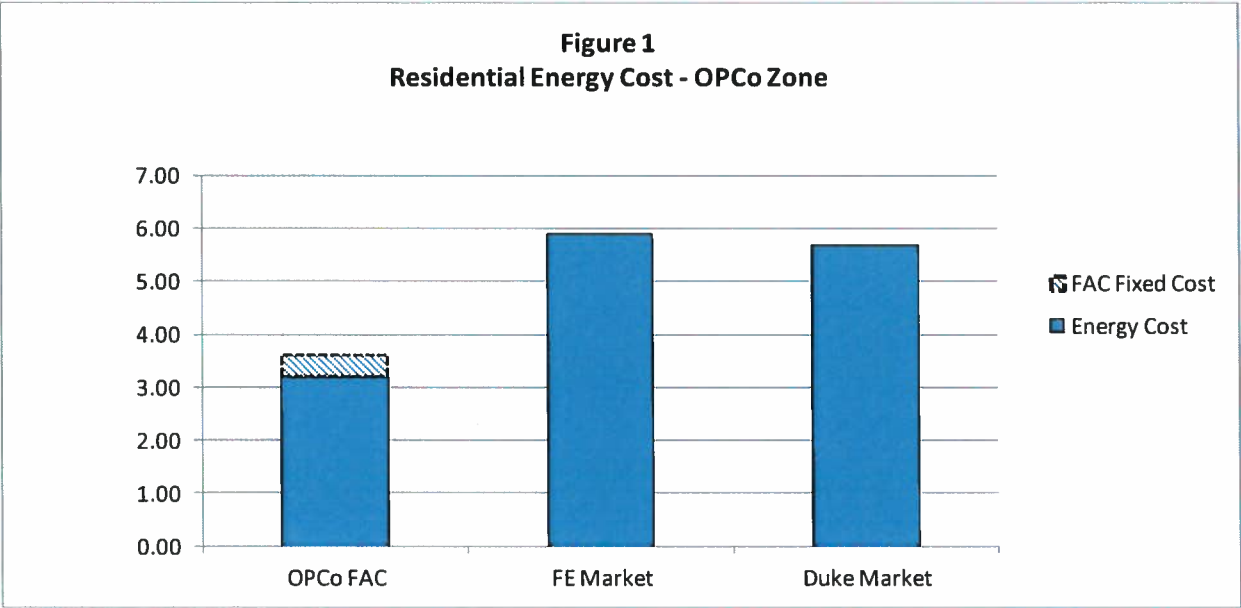
11 Figures 1 and 2 below provide a comparison of the FAC rates for OPCo  
12 and CSP to the energy-only market rates for FirstEnergy and Duke Energy Ohio  
13 as reflected in their present SSO tariffs. This comparison demonstrates that the  
14 market energy-only rates per kWh are significantly more than AEP Ohio's FAC  
15 rates for each rate zone. As shown in these two charts, the harm to customers is  
16 even greater when the \$4/mWh fixed cost component is removed from the FAC,  
17 based on AEP Ohio's proposal to implement the FCR as a non-bypassable charge  
18 to recover these costs.

---

<sup>7</sup> These rates are computed as a simple average of the reported summer and winter energy-only rates applicable to the residential class.



1

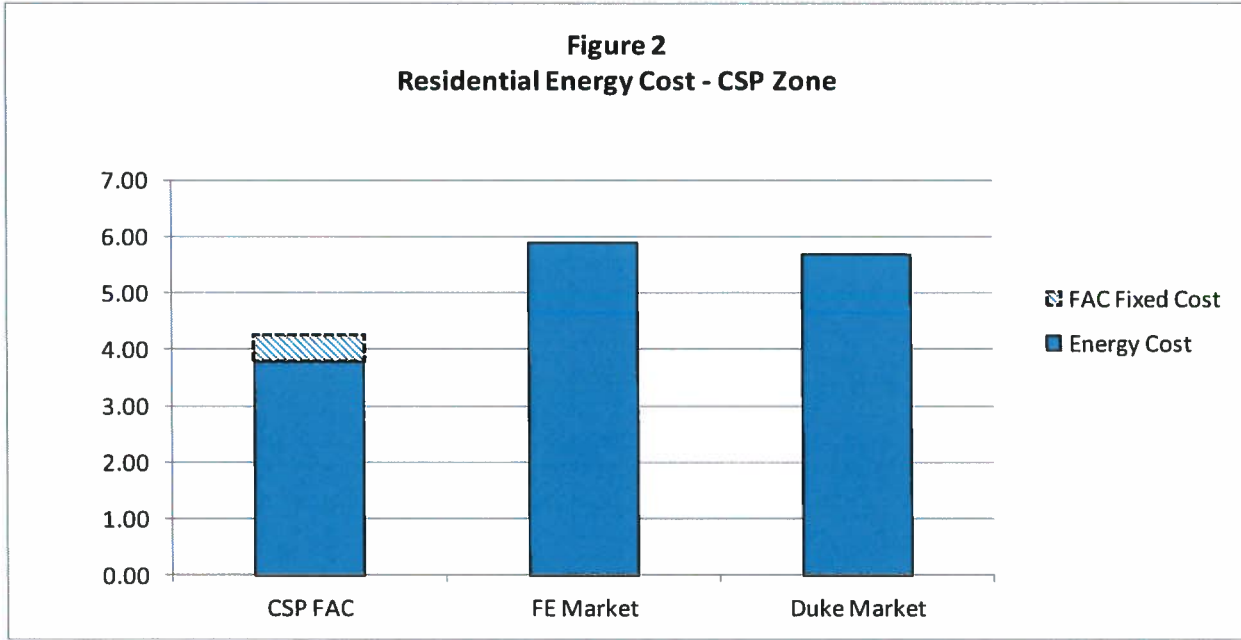


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8

1           Although it is difficult to quantify precisely how much AEP Ohio's  
2 customers would be harmed if the Commission does not take action to address  
3 this issue, a reasonable estimate can be made using recent FirstEnergy CBP  
4 auction results. In my quantification of the harm to SSO customers, I assumed  
5 that the 10% energy-only auction for AEP Ohio represents approximately 1.9  
6 million mWh based on an SSO energy load of approximately 19 million mWh. I  
7 then quantified the marginal cost of energy plus a risk premium and profit margin  
8 at \$56.835 per mWh based on FirstEnergy's January 2013 auction results. In  
9 contrast to this market price of energy, the 12-month ended Q2 2013 energy-only  
10 FAC rate for the combined Ohio Power Company and Columbus Southern Power  
11 Company zones is only \$32.1059/mWh, after removing \$4/mWh in fixed costs  
12 based on the estimate included in the Supplement to Application. If the  
13 Company's energy-only auction results were similar to FirstEnergy's, and the  
14 10% market energy blending is applied, this would increase the cost to the SSO  
15 customers over both rate zones by approximately \$24.73/mWh, or \$47 million  
16 annually. When the auction share increases to 60%, the harm to consumers is  
17 approximately \$164 million for the 7 months from June 1, 2014 through  
18 December 31, 2014.

19  
20 **Q. Are there any other risks associated with AEP Ohio's unique hybrid CBP**  
21 **approach?**

22 **A.** Yes. There is a risk that AEP could unjustifiably benefit from its unique CBP  
23 structure at the expense of its SSO customers, even after AEP Ohio sells its

1 generation assets to AEP Generation Resources, Inc. ("AEP Genco"). AEP  
2 Genco will be permitted to bid into AEP Ohio's energy-only auctions up to the  
3 80% bid load cap for any single bidder. If AEP Genco wins those auctions, it will  
4 be able to recover greater amounts than it otherwise would for energy provided to  
5 AEP Ohio's SSO customers. The margins that it will earn will approximate the  
6 increased costs to SSO customers, all else equal.

7 AEP Genco also will be able to sell any additional energy into the  
8 wholesale market through off-system sales that it no longer will need to meet  
9 AEP Ohio's SSO load obligations and that it will not otherwise use to meet the  
10 CBP energy load that it wins through the auction. The margins that it will earn  
11 will approximate the increased costs to SSO customers, all else equal.

12  
13 **Q. What is one way for the Commission to protect AEP Ohio's SSO customers**  
14 **from unreasonable rate increases that could result from the Company's**  
15 **CBP?**

16 A. One way to effectively address this issue is to proceed with the energy-only  
17 auctions, but to blend AEP Ohio's legacy capacity rates with PJM RPM capacity  
18 rates in a percentage equivalent to the energy rate blending in the same manner as  
19 the MRO blending works. For example, after the 10% energy-only auction was  
20 held, AEP Ohio would blend the price resulting from the auction with 90% of  
21 AEP Ohio's FAC rate. In addition, AEP Ohio would blend 10% of the applicable  
22 PJM RPM capacity rates with 90% of its legacy capacity rates. In this way, the  
23 increase to SSO customers' energy rates would be offset by decreases to their

1 already high capacity rates. This approach appears to be consistent with the  
2 Commission's requirement that the AEP Ohio legacy "Base g" fixed costs be  
3 reduced beginning on January 1, 2015 to \$188.88/mW-day when 100% of SSO  
4 energy load will be provided by the CBP procurement. While the \$188.88/mW-  
5 day rate is higher than the RPM rate for that period, which is \$125.99/mW/day, or  
6 \$153.89/mW-day on a peak load equivalent basis,<sup>8</sup> the Commission's recognition  
7 that it was necessary to reduce the capacity rate is consistent with the concept that  
8 customers should not be charged embedded costs for capacity and market prices  
9 for energy. To place this in perspective, the present FirstEnergy capacity charge  
10 for the residential class, based on market capacity rates, is 0.3088 cents/kWh.  
11 The current legacy AEP Ohio residential capacity rate ("Base g") is 2.69  
12 cents/kWh for OPCo and 2.965 cents/kWh for CSP.

13 I recognize that this approach may not be feasible in this proceeding as it  
14 may require the Commission to expand the scope of this proceeding. For this  
15 reason, I do not recommend this approach, although I present it to illustrate the  
16 risk that customers' rates will be unreasonably increased as a result of AEP  
17 Ohio's CBP and to illustrate how the statute has resolved this risk in a fair and  
18 equitable manner for the MRO option by directly linking the market prices for  
19 both capacity and energy.

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<sup>8</sup> Case No. 10-2929-EL-UNC, Exhibit KDP-7 to Direct Testimony of Kelly Pearce.

1    **Q.     Are there other ways for the Commission to address this risk?**

2    A.     Yes. My recommendation, which the Commission can readily adopt while still  
3           preserving AEP Ohio's current CBP structure, is to establish the starting price for  
4           the 10% and 60% energy-only auctions for each AEP Ohio rate zone at the FAC  
5           rate that customers otherwise would pay. Thus, the FAC rate would effectively  
6           act as a cap on the level of bids that could be submitted by participants in those  
7           energy-only auctions. By effectively capping AEP Ohio's energy-only auctions  
8           at the FAC rate, the Commission would ensure that the blended price that SSO  
9           customers pay AEP Ohio for energy will not exceed the rates that they would  
10          have otherwise paid had the auctions not been conducted. This is a simple method  
11          by which the Commission can protect AEP Ohio's SSO customers from  
12          unreasonable rate increases that may result from the Company's energy-only  
13          auctions.

14  
15   **Q.     Have you reviewed AEP Ohio's subsequent proposal to unbundle its FAC?**

16   A.     Yes. In its Supplement to Application filed February 11, 2013 in this case, AEP  
17          Ohio proposes to unbundle its FAC into fixed/non-energy and variable/energy  
18          rate components.<sup>9</sup> AEP Ohio proposes that the fixed/non-energy component of  
19          the FAC be included in a new Fixed Cost Rider to apply through May 31, 2015,  
20          and that the variable/energy component be included in a new Auction Phase-In  
21          Rider (to recover auction clearing prices and costs associated with the auctions).

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<sup>9</sup> AEP Ohio Supplement to Application at 3.

1    **Q.    How does AEP Ohio’s proposal impact your recommendation to use the FAC**  
2       **for each AEP Ohio rate zone as the starting price for AEP’s energy-only**  
3       **auctions?**

4    A.    AEP Ohio’s proposal to unbundle the FAC will only serve to increase the  
5       potential harm to SSO customers and therefore, the need for the Commission to  
6       adopt my recommendation, as I demonstrated in Figures 1 and 2.

7           Thus, the Commission should reject AEP’s proposal to unbundle the FAC  
8       *unless* it simultaneously holds that the starting price for the 10% and 60% energy-  
9       only auctions for each AEP Ohio rate zone will be the energy/variable component  
10      of the FAC rate that customers would otherwise pay. If the Commission does not  
11      make such simultaneous findings, SSO customers could be forced to pay not only  
12      for energy at prices higher than they would have otherwise paid had the auctions  
13      not been held, but could also be forced to pay increased cost-based charges  
14      (beyond those expressly approved in the ESP) through AEP Ohio’s proposed  
15      Fixed Cost Rider.

16  
17   **Q.    How do you respond to the argument that setting the FAC as the starting**  
18       **price for AEP Ohio’s energy-only auctions may deter suppliers from bidding**  
19       **into the auctions?**

20   A.    Although some may argue that setting the energy-only auction starting prices at  
21       the FAC rates that customer would otherwise pay for energy will somehow deter  
22       bidding, these concerns are overstated. If bidding is deterred, then it simply

1 means that competitors cannot beat the energy rate to which consumers are  
2 entitled by virtue of paying an embedded cost rate for capacity. The Company is  
3 not harmed after it divests the legacy generation and it will fully recover its costs  
4 either way. Nor is AEP Generation Resources, Inc. harmed because it still will  
5 fully recover its costs to serve the SSO load; it only would lose the opportunity is  
6 to earn and retain margins above its energy-only costs using the very same assets  
7 that were paid for by SSO and shopping customers.

8 Moreover, AEP Ohio's auctions were established to provide benefits, and  
9 not harm, to the Company's SSO customers. Even if no suppliers bid into AEP's  
10 upcoming CBP energy-only auctions due to setting the starting price at the FAC  
11 rates that customers otherwise would pay, this outcome would be consistent with  
12 objective of ensuring reasonably priced retail electric service under R.C.  
13 4928.02(A).

14 On the other hand, rejecting my recommendation virtually guarantees rate  
15 increases to SSO customers of tens of millions of dollars without any valid  
16 economic or policy justification. The marginal cost based energy-only auction  
17 coupled with average embedded cost-based capacity pricing through December  
18 31, 2014 is a fundamental mismatch that will hurt consumers and the economy  
19 and unjustly enrich AEP Ohio.

20 The Commission has the authority and options by which to prevent this  
21 potential calamity. Given AEP Ohio's unique hybrid CBP structure, exercising  
22 that authority is warranted so that the transition to full competition actually  
23 benefits customers and does not harm them.

1    **Q.    What happens if establishing the 10% and 60% energy-only auction starting**  
2       **prices at the FAC rates that customers would otherwise pay results in no**  
3       **winning bids?**

4    A.    In that case, AEP Ohio will continue to provide energy to its SSO customers at  
5       the FAC rates through December 31, 2014. AEP Ohio will continue to obtain all  
6       of its energy from AEP Generation Resources, which will use the same capacity  
7       that the SSO customers pay for to generate that energy. Further, there is no need  
8       for the Commission to mandate that AEP Ohio phase-in the transition to a full  
9       energy and capacity auction at the expense of customers in order to gain  
10      experience with auctions. Ohio already has significant experience in auctions  
11      with Duke and FirstEnergy. No transitional auctions were needed for Duke or  
12      FirstEnergy. FirstEnergy has been conducting energy and capacity auctions for  
13      100% of its SSO load without incident for many years. The same almost certainly  
14      will be true for AEP Ohio for 100% of its energy starting January 1, 2015 and for  
15      100% of its capacity starting June 1, 2015.

16  
17   **Q.    Does the 12% Significantly Excessive Earnings Test (“SEET”) cap and the**  
18       **12% customer rate cap established by the Commission in the AEP Ohio ESP**  
19       **II case impact your recommendations in this proceeding?**

20   A.    No. As a practical matter, the 12% SEET cap will provide customers protection  
21       from excessive generation profits resulting from the energy-only auctions only for  
22       calendar years 2012 and 2013. After the AEP Pool Agreement is terminated and  
23       AEP Ohio’s generation divestiture is completed on December 31, 2013, the



1 earnings from generation no longer will be reflected on the books of the utility  
2 and no longer will be included in the SEET calculations.

3 Although the SEET will not protect customers in the aggregate after 2013  
4 from undue rate increases stemming from the energy-only auctions, individual  
5 customers may be protected from undue rate increases stemming from the energy-  
6 only auctions by the 12% customer rate cap established in the ESP II case. The  
7 12% customer rate impact cap applies to “items approved within th[e] modified  
8 ESP.”<sup>10</sup> To the extent that the energy-only auctions are covered, then individual  
9 customers may be protected.<sup>11</sup> But that would simply mean deferrals would be  
10 created, which could raise rates on all customers. The problem will not go away.  
11 The better solution is to avoid the harm in the first place by setting the auction  
12 starting price at the FAC rates customers would have otherwise paid.

13  
**III. SEPARATE ENERGY-ONLY AUCTIONS SHOULD BE HELD FOR  
EACH AEP OHIO RATE ZONE TO MAINTAIN CONSISTENCY  
WITH THE MANNER IN WHICH THE FUEL ADJUSTMENT  
CLAUSE WILL BE RECOVERED.**

14 **Q. Should the Commission adopt other modifications to AEP Ohio’s proposed**  
15 **CBP?**

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<sup>10</sup> ESP II Case, August 8, 2012 Order at 70; *See also* ESP II Case, January 30, 2013 Entry on Rehearing at 40.

<sup>11</sup> I would note that, as of May 30, 2013, the credits provided to customers under the 12% customer rate cap total only \$0.92 for a very small number of customers. Case No. 13-1287-EL-UNC, AEP Ohio Letter (May 30, 2013).

1 A. Yes. Because the Commission decided to maintain separate FAC rates for the  
2 Ohio Power Company and Columbus Southern Power Company rate zones during  
3 the term of the ESP,<sup>12</sup> the energy-only auctions approved by the Commission  
4 likewise should be held separately for each rate zone. This is because the “*price*  
5 *to beat*” differs significantly for each rate zone.

6 For high voltage customers, the current FAC rate for the Ohio Power  
7 Company rate zone is \$36.19/mWh. The corresponding FAC rate for the  
8 Columbus Southern Power Company rate zone is \$42.50/mWh. Hence, the FAC  
9 rate for Columbus Southern Power Company customers is approximately  
10 \$6/mWh higher than Ohio Power Company’s rate. This approximately \$6/mWh  
11 difference between rate zones also applies to the FAC rates of secondary and  
12 primary voltage customers.<sup>13</sup>

13 Because the FAC rate for Columbus Southern Power Company customers  
14 is significantly higher than Ohio Power Company’s rate, the “*price to beat*” is  
15 also significantly higher for the Columbus Southern Power Company rate zone.  
16 Consequently, if the energy-only auctions are not held separately for each rate  
17 zone, then the auction clearing price may lead to unreasonably high energy rates  
18 for Ohio Power Company customers. To avoid this result, the energy-only  
19 auctions should be held separately for each rate zone.

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<sup>12</sup> ESP II Case, August 8, 2012 Order at 17.

<sup>13</sup> OP’s FAC rate for Secondary customers is \$38.26/mWh and CSP’s FAC rate for such customers is \$44.92/mWh. OP’s FAC rate for Primary customers is \$36.92/mWh and CSP’s FAC rate for such customers is \$43.37/mWh.

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

2    **A.**    **Yes.**

3

# AFFIDAVIT

STATE OF GEORGIA        )

COUNTY OF FULTON        )

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

  
Lane Kollen

Sworn to and subscribed before me on this  
14th day of June 2013.

  
Notary Public



**BEFORE THE  
PUBLIC UTILITIES COMMISSION OF OHIO**

**In the Matter of:**

<b>In the Matter of the Application of</b>	)	
<b>Ohio Power Company to Establish a</b>	)	
<b>Competitive Bidding Process for</b>	)	<b>Case No. 12-3254-EL-UNC</b>
<b>Procurement Of Energy to Support</b>	)	
<b>Its Standard Service Offer</b>	)	

**EXHIBIT**

**OF**

**LANE KOLLEN**

**ON BEHALF OF**

**THE OHIO ENERGY GROUP**

**AND**

**THE OFFICE OF THE OHIO CONSUMERS' COUNSEL**

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

**June 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 May 2013**

<b>Date</b>	<b>Case</b>	<b>Jurisdicit.</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 Intervenor	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.

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

<b>Date</b>	<b>Case</b>	<b>Jurisdiction</b>	<b>Party</b>	<b>Utility</b>	<b>Subject</b>
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.

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

<b>Date</b>	<b>Case</b>	<b>Jurisdiction</b>	<b>Party</b>	<b>Utility</b>	<b>Subject</b>
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.

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

<b>Date</b>	<b>Case</b>	<b>Jurisdct.</b>	<b>Party</b>	<b>Utility</b>	<b>Subject</b>
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.

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

<b>Date</b>	<b>Case</b>	<b>Jurisdicit.</b>	<b>Party</b>	<b>Utility</b>	<b>Subject</b>
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., MCI metro 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	SWEPSCO	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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<b>Date</b>	<b>Case</b>	<b>Jurisdickt.</b>	<b>Party</b>	<b>Utility</b>	<b>Subject</b>
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, govement 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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<b>Date</b>	<b>Case</b>	<b>Jurisdic.</b>	<b>Party</b>	<b>Utility</b>	<b>Subject</b>
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 EGS! 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 EGS! 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 EGS! 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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<b>Date</b>	<b>Case</b>	<b>Jurisdicit.</b>	<b>Party</b>	<b>Utility</b>	<b>Subject</b>
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.

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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	SWEPSCO	Fuel audit: SO2 allowance expense, variable O&M expense, off-system sales margin sharing.
11/10	U-23327 Rebuttal	LA	Louisiana Public Service Commission	SWEPSCO	Fuel audit: SO2 allowance expense, variable O&M expense, off-system sales margin sharing.
09/10	U-31351	LA	Louisiana Public Service Commission Staff	SWEPSCO and Valley Electric Membership Cooperative	Sale of Valley assets to SWEPSCO 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	SWEPSCO	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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Date	Case	Jurisdicit.	Party	Utility	Subject
08/11	ER11-2161 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and Entergy Texas, Inc.	ETI depreciation rates; accounting issues.
09/11	PUC Docket 39504	TX	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 Direct	TX	City of Austin d/b/a Austin Energy	City of Austin d/b/a Austin Energy	Rate case expenses.
12/12	40443	TX	Cities Served by SWEPCO	Southwestern Electric Power Company	Revenue requirements, including depreciation rates and service lives, O&M expenses, consolidated tax savings, CWIP in rate base, Turk plant costs.
12/12	U-29764	LA	Louisiana Public Service Commission Staff	Entergy Gulf States Louisiana, LLC and Entergy Louisiana, LLC	Termination of purchased power contracts between EGSL and ETI, Spindletop regulatory asset.
01/13	ER12-1384	FERC	Louisiana Public Service Commission	Entergy Gulf States Louisiana, LLC and Entergy Louisiana, LLC	Little Gypsy 3 cancellation costs.
02/13	40627 Rebuttal	TX	City of Austin d/b/a Austin Energy	City of Austin d/b/a Austin Energy	Rate case expenses.
03/13	12-426-EL-SSO	OH	The Ohio Energy Group	The Dayton Power and Light Company	Capacity charges under state compensation mechanism, Service Stability Rider, Switching Tracker.
04/13	12-2400-EL-UNC	OH	The Ohio Energy Group	Duke Energy Ohio, Inc.	Capacity charges under state compensation mechanism, deferrals, rider to recover deferrals.
04/13	2012-00578	KY	Kentucky Industrial Customers, Inc.	Kentucky Power Company	Resource plan, including acquisition of interest in Mitchell plant.

## 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 14<sup>th</sup> day of June, 2013 to the following:



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**This foregoing document was electronically filed with the Public Utilities**

**Commission of Ohio Docketing Information System on**

**6/14/2013 4:36:41 PM**

**in**

**Case No(s). 12-3254-EL-UNC**

Summary: Testimony OEG and OCC Direct Testimony/Exhibit of Lane Kollen electronically filed by Mr. Michael L. Kurtz on behalf of Ohio Energy Group and Office of Ohio Consumers' Counsel