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**Via E-File**

November 6, 2014

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

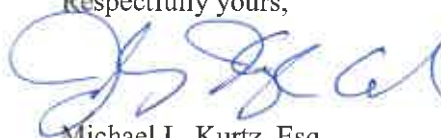
**In re: Case No. 05-376-EL-UNC**

Dear Sir/Madam:

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

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

Respectfully yours,

A handwritten signature in blue ink, appearing to read 'Michael L. Kurtz', is written over a circular blue ink stamp.

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

MLKkew

Encl.

Cc: Thomas McNamee, Esq.  
Christine Pirik, Esq.  
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Certificate of Service

## CERTIFICATE OF SERVICE

I hereby certify that true copy of the foregoing was served by electronic mail (when available) or ordinary mail, unless otherwise noted, this 6<sup>TH</sup> day of November, 2014 to the following:

  
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**BEFORE THE  
PUBLIC UTILITIES COMMISSION OF OHIO**

**In the Matter of the Application of Columbus )  
Southern Power Company and Ohio Power )  
Company for Authority to Recover Costs ) Case No. 05-376-EL-UNC  
Associated with Construction and Ultimate )  
Operation of an Integrated Gasification )  
Combined Cycle Electric Generating Facility )**

**DIRECT TESTIMONY  
AND EXHIBITS  
OF  
LANE KOLLEN**

**ON BEHALF OF  
THE OHIO ENERGY GROUP**

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

**November 2014**

**BEFORE THE  
PUBLIC UTILITIES COMMISSION OF OHIO**

<b>In the Matter of the Application of Columbus</b>	<b>)</b>	
<b>Southern Power Company and Ohio Power</b>	<b>)</b>	
<b>Company for Authority to Recover Costs</b>	<b>)</b>	<b>Case No. 05-376-EL-UNC</b>
<b>Associated with Construction and Ultimate</b>	<b>)</b>	
<b>Operation of an Integrated Gasification</b>	<b>)</b>	
<b>Combined Cycle Electric Generating Facility</b>	<b>)</b>	

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**BEFORE THE  
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Combined Cycle Electric Generating Facility )**

**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

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

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

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

13 A. I am testifying on behalf of the Ohio Energy Group (“OEG”), a group of large  
14 industrial customers of the Ohio Power Company, hereinafter referred to as “the  
15 Company” or “AEP Ohio.”<sup>1</sup> The members of OEG who take service from the  
16 Company are: AK Steel Corporation, ArcelorMittal, USA, E.I. duPont de  
17 Nemours and Company, Ford Motor Company, Linde, Inc., POET Biorefining,  
18 Praxair Inc., TimkenSteel Corporation and Worthington Industries.

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<sup>1</sup> The initial application in this proceeding was filed jointly by Ohio Power Company and Columbus Southern Power Company. After the application was filed, Columbus Southern Power Company was merged into Ohio Power Company. When referring to the application and the recovery of the Phase I costs through the generation rate surcharge, I refer to both companies as “the Companies.”



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

2   A.     The purpose of my testimony is to recommend how the Commission should  
3           address the \$24.24 million in pre-construction costs (“Phase I costs”) collected by  
4           AEP Ohio associated with a 600 MW integrated gasification combined-cycle  
5           (“IGCC”) electric generation facility proposed to be built at the Great Bend site in  
6           Meigs County, Ohio (the “Great Bend IGCC”).

7   **Q.     Please summarize your testimony.**

8   A.     I recommend that the Commission require AEP Ohio to refund \$24.24 million in  
9           Phase I costs to customers, plus interest computed at AEP Ohio’s weighted  
10          average cost of capital. A refund of all of the Phase I costs recovered from  
11          customers is necessary because AEP Ohio failed to provide information sufficient  
12          for the Commission to make the findings required by the Supreme Court of Ohio  
13          (“Court”) in order for the Phase I costs to be properly recoverable. More  
14          specifically, AEP Ohio failed to prove that it complied with: 1) the application  
15          requirements set forth in R.C. 4909.18; and 2) the requirement set forth in R.C.  
16          4909.15 prohibiting ratemaking recovery of construction costs, referred to as  
17          construction work in progress (“CWIP”), unless and until the construction project  
18          is at least 75% complete. Given that AEP Ohio failed to comply with these  
19          specific requirements set forth by the Court, the Commission cannot reasonably  
20          find that the Phase I costs were properly recovered or recoverable from  
21          customers.

1   **Q.    The Company states that the “primary issue to be addressed in this**  
2       **proceeding is whether any amount of revenue the Companies collected from**  
3       **customers in 2006 and 2007 to recover the Phase I costs associated with the**  
4       **Great Bend IGCC project should be refunded to customers in accordance**  
5       **with the conditions imposed by the Commission when it approved the Phase**  
6       **I cost recovery.”<sup>2</sup> Is that correct?**

7    A.   No. The primary issues to be addressed are those that were remanded to the  
8       Commission by the Court, which will determine whether the entirety of the  
9       revenues collected from customers through the generation surcharge in 2006 and  
10      2007 were properly recoverable from customers or should be refunded. Those  
11      issues include whether the Company filed an application for rate recovery in  
12      accordance with R.C. 4909.18 and whether the Great Bend IGCC was 75%  
13      complete at the time cost recovery was approved in accordance with R.C.  
14      4909.15.

15               Contrary to AEP Ohio’s attempt to recast the remand issues in this case,  
16      the amount to be refunded to customers in accordance with the conditions  
17      imposed by the Commission is a secondary issue that is relevant *only* if the  
18      Company satisfactorily meets the requirements set forth by the Court for  
19      recovery, which it has not.

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<sup>2</sup> Direct Testimony of Gary O. Spitznogle on Behalf of Ohio Power Company (October 23, 2014)(“Spitznogle Testimony”) at 3-4.

**II. THE COMMISSION SHOULD REQUIRE AEP OHIO TO REFUND CUSTOMERS \$24.24 MILLION IN PHASE I COSTS BECAUSE THE COMMISSION CANNOT MAKE THE FINDINGS REQUIRED BY THE SUPREME COURT OF OHIO IN ORDER FOR THOSE COSTS TO BE PROPERLY RECOVERABLE.**

**Q. Please provide a brief background on this proceeding.**

A. On April 10, 2006, the Commission issued an initial Opinion and Order in this case, allowing AEP Ohio to recover an estimated \$23.7 million in Phase I costs related to the IGCC electric generation facility from customers. In addressing its jurisdiction to approve such a charge to customers, the Commission recognized that retail electric generation service was considered “competitive” and therefore not subject to Commission regulation under Senate Bill 3. However, the Commission found that it had authority to approve AEP Ohio’s request to recover the Phase I costs associated with the IGCC electric generation facility because: 1) the Commission characterized the Phase I costs as “noncompetitive” costs related to providing “distribution ancillary services;” and 2) the Commission found that the costs were associated with AEP Ohio’s provider-of-last-resort (“POLR”) obligation.<sup>3</sup>

On rehearing, the Commission clarified that the Phase I costs were being collected subject to refund. The Commission stated that “if AEP-Ohio has not commenced a continuous course of construction of the proposed facility within five years of the date of issuance of this entry on rehearing, all Phase I charges collected for expenditures associated with items that may be utilized in projects at

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<sup>3</sup> Opinion & Order (April 10, 2006) at 17-18.

1       other sites, must be refunded to Ohio ratepayers with interest.”<sup>4</sup>

2               The Commission’s decisions with respect to the Phase I costs were  
3       appealed to the Supreme Court of Ohio. On appeal, the Court reversed the  
4       Commission’s finding that the Phase I costs could be recovered from customers as  
5       “distribution ancillary service” costs.<sup>5</sup> However, because the Court found that  
6       “noncompetitive” POLR costs may be recoverable,<sup>6</sup> the Court remanded the case  
7       back to the Commission with instructions to garner specific evidence sufficient to  
8       support several additional findings, stating:

9               While the commission may allow recovery of an electric-  
10       distribution utility's noncompetitive costs that are associated with  
11       its effort to secure competitive retail electric service in furtherance  
12       of its statutory POLR obligation, the commission's approval must  
13       be given in accordance with R.C. Chapters 4905 and 4909. The  
14       evidence does not support the order permitting AEP to recover the  
15       costs associated with the research and development of the  
16       proposed generation facility. To warrant its conclusions regarding  
17       AEP's POLR obligation, the commission may supplement the  
18       record with evidence to support its order and must verify that AEP  
19       has complied with the application requirements under R.C.  
20       4909.18. Also, because AEP has not yet begun construction of the  
21       generation facility, compliance with the 75 percent used-and-useful  
22       standard should also be addressed. Additionally, we note that while  
23       the commission details potential problems with the fleet of existing  
24       generation facilities, it fails to make any findings regarding the  
25       amount of generation that AEP needs to guarantee its Ohio  
26       distribution responsibilities. Nor does the record demonstrate what  
27       portion of the facility's costs should be attributed to AEP's POLR  
28       obligation versus what costs should be recovered through  
29       competitive rates when the facility begins generating electricity.  
30       Accordingly, the record before us is incomplete in these respects  
31       and the commission is instructed to make additional findings in  
32       support of its conclusions in this regard. We remand the case to the

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<sup>4</sup> Finding and Order (June 28, 2006)(“Rehearing Order”) at 2.

<sup>5</sup> *Industrial Energy Users-Ohio v. Pub. Util. Comm. of Ohio*, 2008-Ohio-990 at ¶24.

<sup>6</sup> *See Id.* at ¶27.

1 commission for further proceedings consistent with this opinion.<sup>7</sup>

2 The Court declined to determine whether AEP Ohio should refund the  
3 Phase I costs to customers at that time.<sup>8</sup>

4 Subsequent to the Court's decision, the Commission initiated the current  
5 phase of this proceeding in order to address issues on remand.

6 **Q. Did AEP Ohio actually proceed with the physical construction of the**  
7 **proposed Great Bend IGCC?**

8 A. No. The Companies discontinued all Great Bend IGCC-related activities and  
9 charges after September 2007. AEP Ohio witness Gary Spitznogle testifies that  
10 "[a]t the present time, it is not contemplated that the Great Bend IGCC facility  
11 envisioned in 2005 will be constructed."<sup>9</sup> In July 30, 2012, the Ohio Power Siting  
12 Board revoked AEP Ohio's certificate to construct the Great Bend IGCC.<sup>10</sup>

13 **Q. Given that the Great Bend IGCC was not constructed within five years of the**  
14 **Commission's June 28, 2006 Entry on Rehearing, what actions does AEP**  
15 **Ohio recommend the Commission take in this case?**

16 A. AEP Ohio recommends that the Commission refund only \$3.670 million of the  
17 \$24.24 million in Phase I costs recovered from customers (representing the  
18 difference between the amount AEP Ohio collected from customers and the total

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<sup>7</sup> *Id.* at ¶31-33.

<sup>8</sup> *Id.* at ¶36.

<sup>9</sup> Spitznogle Testimony at 16:14-15.

<sup>10</sup> Entry, Case No. 06-30-EL-BGN (July 30, 2012) at 2-3.

1 Phase I project costs, adjusted for AEP Service Corporation and Staff audit  
2 findings), plus interest of \$1.072 million, for a total refund of \$4.742 million.  
3 AEP Ohio seeks to retain its total Phase I costs of \$20.57 million, claiming that  
4 those costs cannot be utilized in projects at other sites.<sup>11</sup>

5 **Q. Do you agree with AEP Ohio's recommended approach?**

6 A. No. AEP Ohio attempts to limit the scope of this proceeding on remand by  
7 focusing on the limited conditions for refund set forth in the Commission's June  
8 28, 2006 Entry on Rehearing in this case. But such a narrow focus ignores the  
9 Court's remand on the overarching issue - whether *any* of the \$24.24 million in  
10 Phase I costs were ever properly recoverable or recovered from customers.

11 **Q. What did the Supreme Court of Ohio say the Commission must find before**  
12 **the Phase I costs would be properly recoverable from customers?**

13 A. The Court required the Commission to make a number of findings before the  
14 Phase I costs could be considered properly recoverable. First, the Court stated  
15 that the Commission "must verify that AEP has complied with the application  
16 requirements under R.C. 4909.18."<sup>12</sup> Second, the Court instructed that "because  
17 AEP has not yet begun construction of the generation facility, compliance with  
18 the 75 percent used-and-useful standard should also be addressed."<sup>13</sup> Third, the  
19 Commission must make a finding "regarding the amount of generation that AEP

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<sup>11</sup> Direct Testimony of Daniel M. Duellman on Behalf of Ohio Power Company (October 23, 2014) at 16:10-17:1.

<sup>12</sup> *Industrial Energy Users-Ohio v. Pub. Util. Comm. of Ohio*, 2008-Ohio-990 at ¶32.

<sup>13</sup> *Id.*

1 needs to guarantee its Ohio distribution responsibilities.”<sup>14</sup> Fourth, the Court  
2 instructed that the record should “demonstrate what portion of the facility's costs  
3 should be attributed to AEP's POLR obligation versus what costs should be  
4 recovered through competitive rates when the facility begins generating  
5 electricity.”<sup>15</sup>

6 **Q. Can the findings required by the Supreme Court of Ohio be made in this**  
7 **case?**

8 A. No. At least two of the requisite findings cannot be made. As an initial matter,  
9 AEP Ohio’s application to recover costs associated with the proposed Great Bend  
10 IGCC was not filed pursuant to R.C. 4909.18 and did not include the information  
11 required by that statute. Counsel advises me that R.C. 4909.18 requires a utility  
12 to file certain information along with an application to increase rates, including:  
13 1) a report of its property used and useful in rendering the service referred to in  
14 such application; 2) a complete operating statement of its last fiscal year, showing  
15 in detail all its receipts, revenues, and incomes from all sources, all of its  
16 operating costs and other expenditures; 3) a statement of income and expense  
17 anticipated under the application filed; and 4) a statement of financial condition  
18 summarizing assets, liabilities, and net worth. AEP Ohio failed to provide this  
19 information with its application in this case. Thus, the Commission cannot find  
20 that AEP Ohio “has complied with the application requirements under R.C.  
21 4909.18,” as required by the Court.

---

<sup>14</sup> *Id.* at ¶33.

<sup>15</sup> *Id.* at ¶33.

1   **Q.     How does AEP Ohio explain its failure to provide such information?**

2   A.     AEP Ohio witness Spitznogle states that “the initial application references R.C.  
3           Chapter 4928, not R.C. Chapter 4909, because the Companies were seeking a  
4           POLR charge...”<sup>16</sup> Mr. Spitznogle also claims that AEP Ohio’s application did  
5           not seek an increase in the Companies’ existing rates and that its effect was to  
6           limit the amounts that AEP Ohio could recover under its Rate Stabilization Plan.

7   **Q.     What is your response to AEP Ohio’s claims?**

8   A.     Although AEP Ohio may not have believed that compliance with the  
9           requirements of R.C. 4909.18 was required at the time the Companies filed their  
10          initial application in this proceeding, counsel advises me that the Court made it  
11          clear that compliance with the application requirements of R.C. 4909.18 is a  
12          prerequisite to establishing that the Phase I costs were properly recoverable from  
13          customers.

14                Further, Mr. Spitznogle is factually incorrect that the Companies’  
15          application did not seek an increase in the Companies’ rates. The Companies’  
16          application sought to implement a bypassable generation rate surcharge for the  
17          Phase I costs, stating:

18                   The Companies propose to recover certain IGCC costs in 2006 as a  
19                   temporary generation rate surcharge on the standard service rate  
20                   schedules authorized in the RSP order. Those costs, which are  
21                   projected to total approximately \$18 million, are the actual costs  
22                   incurred through February 28, 2005 (Actual Costs) as well as the  
23                   costs projected to be incurred from March 2005 until the

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<sup>16</sup>Spitznogle Testimony at 17:3-4.



1 Companies enter into the EPC contract which is currently  
2 estimated to occur in June 2006 (Projected Costs). To begin  
3 recovering these Actual and Projected Costs, the Companies  
4 propose that they be authorized to assess a generation rate  
5 surcharge on the standard service rate schedules authorized in the  
6 ESP order, effective with the first billing cycle in January 2006.<sup>17</sup>

7  
8 When the Commission approved the implementation of a generation rate  
9 surcharge for the Phase I costs, rates actually did increase for standard service  
10 customers.

11 **Q. Can the Commission make the second finding mandated by the Court - that**  
12 **construction on the IGCC project was 75% complete at the time cost**  
13 **recovery was approved in accordance with R.C. 4909.05?**

14 A. No. The Commission cannot make a finding that AEP Ohio complied with the  
15 requirement set forth in R.C. 4909.05. Counsel advises me that under R.C.  
16 4909.05, the Commission is prohibited from authorizing recovery of CWIP costs  
17 unless and until a particular construction project is at least 75% complete. The  
18 Great Bend IGCC project was less than 5% complete on a total construction cost  
19 basis and the Phase II physical construction never commenced.

20 **Q. Did AEP Ohio account for the Phase I costs as “construction work in**  
21 **progress?”**

22 A. Yes. As a factual matter, the Companies capitalized and recorded the  
23 construction costs in Account 107, *Construction Work in Progress – Electric*, in

---

<sup>17</sup> Application (March 18, 2005) at 5-6.

1       accordance with the requirements set forth in the FERC Uniform System of  
2       Accounts.

3               AEP Ohio now argues that the “pre-construction costs” were not CWIP  
4       and that the costs incurred were “current expenses – not capitalized investment  
5       costs.”<sup>18</sup> However, that argument is factually incorrect. When they sought  
6       recovery from the Commission in their initial application in this case, the  
7       Companies actually recorded the costs that they incurred as CWIP and continued  
8       to do so until *after* the Commission authorized recovery of these CWIP costs in its  
9       April 2006 Order.<sup>19</sup> Thus, the costs at issue, in fact, were construction costs and,  
10      in fact, were subject to the prohibition against ratemaking recovery unless and  
11      until the project was 75% complete pursuant to R.C. 4909.05.

12   **Q.     How does AEP Ohio attempt to address this issue?**

13   A.     AEP Ohio witness Spitznogle claims that the Phase I costs incurred “were current  
14       expenses – not capitalized investment costs. As a result, the 75% CWIP standard  
15       has no applicability to these costs.”<sup>20</sup> Mr. Spitznogle claims that “[t]he costs

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<sup>18</sup> Spitznogle Testimony at 18:12-20.

<sup>19</sup> Each Company reported the Phase I costs as CWIP in Account 107 in their 2005 Form 1 filings with the Federal Energy Regulatory Commission (“FERC”). Columbus Southern Power Company 2005 Form 1 page 216 line 40 “GENERATION Great Bend IGCC Plant” in the amount of \$3.392 million and Ohio Power Company 2005 Form 1 page 216.1 line 11 “GENERATION Great Bend IGCC OPCo” in the amount of \$3.348 million. I have attached a copy of these pages as my Exhibit\_\_\_\_(LK-2). In addition, the Company provided a listing of Phase I costs as IGCC-1-001 Attachment 1 showing the Phase I costs initially recorded in Account 107, *Construction Work In Progress*. I have attached an excerpt from Attachment 1 as my Exhibit\_\_\_\_(LK-3). The Company subsequently transferred the costs from CWIP to Account 182.3, *Other Regulatory Assets*, after the Commission authorized recovery through the Phase I generation rate surcharge on the standard service offer rate schedules.

<sup>20</sup> Spitznogle Testimony at 18:18-20.

1 approved for recovery were not construction costs and were not based on the  
2 valuation of property owned or used by the Companies.”<sup>21</sup>

3 **Q. Are those claims correct?**

4 A. No. The costs were correctly recorded as construction work in progress, i.e.  
5 capitalized investment costs, in accordance with the requirements of the FERC  
6 USOA. More specifically, the FERC USOA description of the costs that must be  
7 recorded in Account 107, *Construction Work in Progress – Electric*, includes the  
8 following:

9 C. Expenditures on research, development, and demonstration  
10 projects for construction of utility facilities are to be included in a  
11 separate subdivision in this account. Records must be maintained  
12 to show separately each project along with complete detail of the  
13 nature and purpose of the research, development, and  
14 demonstration project together with the related costs.  
15

16 The Phase I “pre-construction” costs fell within this specific subdivision  
17 of Account 107 and were properly recorded as construction work in progress until  
18 after the Commission authorized recovery through the generation surcharge.

19 **Q. Do you offer an opinion regarding the other Commission findings required**  
20 **by the Supreme Court of Ohio?**

21 A. No.

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<sup>21</sup> Spitznogle Testimony at 17:17-19.

**III. THE COMMISSION SHOULD REQUIRE AEP OHIO TO REFUND  
CUSTOMERS WITH INTEREST CALCULATED AT THE COMPANY'S  
WEIGHTED COST OF CAPITAL**

**Q. What do you recommend the Commission do with respect to the Phase I costs?**

A. I recommend that the Commission require AEP Ohio to refund the entirety of the \$24.24 million in Phase I costs collected by AEP Ohio to customers, with interest calculated at AEP Ohio's weighted average cost of capital. AEP Ohio did not and cannot provide evidence sufficient to support the findings required by the Supreme Court of Ohio. And no other valid basis for recovery of these costs has been established. Hence, those costs were never properly recoverable and should be refunded to AEP Ohio's customers.

**Q. Why should the Commission require interest on the refund amounts?**

A. Customers have been harmed and should be compensated for the entirety of the harm, which necessarily includes interest on the refund amounts. The Company agrees with this concept based on its proposal to provide interest on the amounts it agrees should be refunded.

**Q. Why should the Commission require interest on the refund amounts at the Company's weighted cost of capital?**

A. The weighted cost of capital is the best measure of the harm to customers and the benefit to the Company. It reflects the Company's authorized return on equity

1 and its actual cost of debt. It also is the “interest” rate applied in rate proceedings  
2 to the net rate base investment, which is the investment financed by investors after  
3 reduction for the investment financed by customers. Finally, it is consistent with  
4 the Company’s request for the Phase II and Phase III recovery of carrying charges  
5 set forth in its initial application.

6

7 **Q. Are there alternatives to a refund that achieve the same result for customers?**

8 A. Yes. The Commission could use the \$24.24 million in Phase I costs plus interest  
9 on these costs to reduce the deferred capacity costs resulting from Case No. 10-  
10 2929-EL-UNC or to reduce the deferred costs collected through AEP Ohio’s  
11 Phase-In Recovery Rider.

12

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

14 A. Yes.

**BEFORE THE  
PUBLIC UTILITIES COMMISSION OF OHIO**

**In the Matter of the Application of Columbus )  
Southern Power Company and Ohio Power )  
Company for Authority to Recover Costs ) Case No. 05-376-EL-UNC  
Associated with Construction and Ultimate )  
Operation of an Integrated Gasification )  
Combined Cycle Electric Generating Facility )**

**EXHIBITS  
OF  
LANE KOLLEN**

**ON BEHALF OF  
THE OHIO ENERGY GROUP**

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

**November 2014**

## **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 September 2014**

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

**Expert Testimony Appearances  
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Lane Kollen  
as of September 2014**

<b>Date</b>	<b>Case</b>	<b>Jurisdic.</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  
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<b>Date</b>	<b>Case</b>	<b>Jurisdct.</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  
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Lane Kollen  
as of September 2014**

<b>Date</b>	<b>Case</b>	<b>Jurisdic.</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  
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Lane Kollen  
as of September 2014**

<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.

**Expert Testimony Appearances  
of  
Lane Kollen  
as of September 2014**

<b>Date</b>	<b>Case</b>	<b>Jurisdict.</b>	<b>Party</b>	<b>Utility</b>	<b>Subject</b>
10/95	95-02614	TN	Tennessee Office of the Attorney General Consumer Advocate	BellSouth Telecommunications, Inc.	Affiliate transactions.
10/95	U-21485 (Direct)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	Nuclear O&M, River Bend phase-in plan, base/fuel realignment, NOL and AltMin asset deferred taxes, other revenue requirement issues.
11/95	U-19904 (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co. Division	Gas, coal, nuclear fuel costs, contract prudence, base/fuel realignment.
11/95	U-21485 (Supplemental Direct)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	Nuclear O&M, River Bend phase-in plan, base/fuel realignment, NOL and AltMin asset deferred taxes, other revenue requirement issues.
12/95	U-21485 (Surrebuttal)				
1/96	95-299-EL-AIR 95-300-EL-AIR	OH	Industrial Energy Consumers	The Toledo Edison Co., The Cleveland Electric Illuminating Co.	Competition, asset write-offs and revaluation, O&M expense, other revenue requirement issues.
2/96	PUC Docket 14965	TX	Office of Public Utility Counsel	Central Power & Light	Nuclear decommissioning.
5/96	95-485-LCS	NM	City of Las Cruces	El Paso Electric Co.	Stranded cost recovery, municipalization.
7/96	8725	MD	The Maryland Industrial Group and Redland Genstar, Inc.	Baltimore Gas & Electric Co., Potomac Electric Power Co., and Constellation Energy Corp.	Merger savings, tracking mechanism, earnings sharing plan, revenue requirement issues.
9/96 11/96	U-22092 U-22092 (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	River Bend phase-in plan, base/fuel realignment, NOL and AltMin asset deferred taxes, other revenue requirement issues, allocation of regulated/nonregulated costs.
10/96	96-327	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Environmental surcharge recoverable costs.
2/97	R-00973877	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy Co.	Stranded cost recovery, regulatory assets and liabilities, intangible transition charge, revenue requirements.
3/97	96-489	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Co.	Environmental surcharge recoverable costs, system agreements, allowance inventory, jurisdictional allocation.
6/97	TO-97-397	MO	MCI Telecommunications Corp., Inc., MCImetro Access Transmission Services, Inc.	Southwestern Bell Telephone Co.	Price cap regulation, revenue requirements, rate of return.
6/97	R-00973953	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning.
7/97	R-00973954	PA	PP&L Industrial Customer Alliance	Pennsylvania Power & Light Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning.



**Expert Testimony Appearances  
of  
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as of September 2014**

<b>Date</b>	<b>Case</b>	<b>Jurisdic.</b>	<b>Party</b>	<b>Utility</b>	<b>Subject</b>
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 Intervenor	West Penn Power Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, fossil decommissioning, revenue requirements, securitization.
11/97	R-974104	PA	Duquesne Industrial Intervenor	Duquesne Light Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning, revenue requirements, securitization.
12/97	R-973981 (Surrebuttal)	PA	West Penn Power Industrial Intervenor	West Penn Power Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, fossil decommissioning, revenue requirements.
12/97	R-974104 (Surrebuttal)	PA	Duquesne Industrial Intervenor	Duquesne Light Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning, revenue requirements, securitization.
1/98	U-22491 (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, other revenue requirement issues.
2/98	8774	MD	Westvaco	Potomac Edison Co.	Merger of Duquesne, AE, customer safeguards, savings sharing.
3/98	U-22092 (Allocated Stranded Cost Issues)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Restructuring, stranded costs, regulatory assets, securitization, regulatory mitigation.

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3/98	8390-U	GA	Georgia Natural Gas Group, Georgia Textile Manufacturers Assoc.	Atlanta Gas Light Co.	Restructuring, unbundling, stranded costs, incentive regulation, revenue requirements.
3/98	U-22092 (Allocated Stranded Cost Issues) (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Restructuring, stranded costs, regulatory assets, securitization, regulatory mitigation.
10/98	97-596	ME	Maine Office of the Public Advocate	Bangor Hydro-Electric Co.	Restructuring, unbundling, stranded costs, T&D revenue requirements.
10/98	9355-U	GA	Georgia Public Service Commission Adversary Staff	Georgia Power Co.	Affiliate transactions.
10/98	U-17735	LA	Louisiana Public Service Commission Staff	Cajun Electric Power Cooperative	G&T cooperative ratemaking policy, other revenue requirement issues.
11/98	U-23327	LA	Louisiana Public Service Commission Staff	SWEPCO, CSW and AEP	Merger policy, savings sharing mechanism, affiliate transaction conditions.
12/98	U-23358 (Direct)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, tax issues, and other revenue requirement issues.
12/98	98-577	ME	Maine Office of Public Advocate	Maine Public Service Co.	Restructuring, unbundling, stranded cost, T&D revenue requirements.
1/99	98-10-07	CT	Connecticut Industrial Energy Consumers	United Illuminating Co.	Stranded costs, investment tax credits, accumulated deferred income taxes, excess deferred income taxes.
3/99	U-23358 (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, tax issues, and other revenue requirement issues.
3/99	98-474	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co.	Revenue requirements, alternative forms of regulation.
3/99	98-426	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Revenue requirements, alternative forms of regulation.
3/99	99-082	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co.	Revenue requirements.
3/99	99-083	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Revenue requirements.
4/99	U-23358 (Supplemental Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, tax issues, and other revenue requirement issues.
4/99	99-03-04	CT	Connecticut Industrial Energy Consumers	United Illuminating Co.	Regulatory assets and liabilities, stranded costs, recovery mechanisms.
4/99	99-02-05	Ct	Connecticut Industrial Utility Customers	Connecticut Light and Power Co.	Regulatory assets and liabilities, stranded costs, recovery mechanisms.
5/99	98-426 99-082 (Additional Direct)	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co.	Revenue requirements.

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5/99	98-474 99-083 (Additional Direct)	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Revenue requirements.
5/99	98-426 98-474 (Response to Amended Applications)	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co., Kentucky Utilities Co.	Alternative regulation.
6/99	97-596	ME	Maine Office of Public Advocate	Bangor Hydro- Electric Co.	Request for accounting order regarding electric industry restructuring costs.
6/99	U-23358	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Affiliate transactions, cost allocations.
7/99	99-03-35	CT	Connecticut Industrial Energy Consumers	United Illuminating Co.	Stranded costs, regulatory assets, tax effects of asset divestiture.
7/99	U-23327	LA	Louisiana Public Service Commission Staff	Southwestern Electric Power Co., Central and South West Corp, American Electric Power Co.	Merger Settlement and Stipulation.
7/99	97-596 Surrebuttal	ME	Maine Office of Public Advocate	Bangor Hydro- Electric Co.	Restructuring, unbundling, stranded cost, T&D revenue requirements.
7/99	98-0452-E-GI	WV	West Virginia Energy Users Group	Monongahela Power, Potomac Edison, Appalachian Power, Wheeling Power	Regulatory assets and liabilities.
8/99	98-577 Surrebuttal	ME	Maine Office of Public Advocate	Maine Public Service Co.	Restructuring, unbundling, stranded costs, T&D revenue requirements.
8/99	98-426 99-082 Rebuttal	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co.	Revenue requirements.
8/99	98-474 98-083 Rebuttal	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Revenue requirements.
8/99	98-0452-E-GI Rebuttal	WV	West Virginia Energy Users Group	Monongahela Power, Potomac Edison, Appalachian Power, Wheeling Power	Regulatory assets and liabilities.
10/99	U-24182 Direct	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, affiliate transactions, tax issues, and other revenue requirement issues.
11/99	PUC Docket 21527	TX	The Dallas-Fort Worth Hospital Council and Coalition of Independent Colleges and Universities	TXU Electric	Restructuring, stranded costs, taxes, securitization.

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

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

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

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06/03	EL01-88-000 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	System Agreement, production cost equalization, tariffs.
06/03	2003-00068	KY	Kentucky Industrial Utility Customers	Kentucky Utilities Co.	Environmental cost recovery, correction of base rate error.
11/03	ER03-753-000	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Unit power purchases and sale cost-based tariff pursuant to System Agreement.
11/03	ER03-583-000, ER03-583-001, ER03-583-002  ER03-681-000, ER03-681-001  ER03-682-000, ER03-682-001, ER03-682-002  ER03-744-000, ER03-744-001 (Consolidated)	FERC	Louisiana Public Service Commission	Entergy Services, Inc., the Entergy Operating Companies, EWO Marketing, L.P. and Entergy Power, Inc.	Unit power purchases and sale agreements, contractual provisions, projected costs, leveled rates, and formula rates.
12/03	U-26527 Surrebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Revenue requirements, corporate franchise tax, conversion to LLC, capital structure, post-test year adjustments.
12/03	2003-0334 2003-0335	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric Co.	Earnings Sharing Mechanism.
12/03	U-27136	LA	Louisiana Public Service Commission Staff	Entergy Louisiana, Inc.	Purchased power contracts between affiliates, terms and conditions.
03/04	U-26527 Supplemental Surrebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Revenue requirements, corporate franchise tax, conversion to LLC, capital structure, post-test year adjustments.
03/04	2003-00433	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas & Electric Co.	Revenue requirements, depreciation rates, O&M expense, deferrals and amortization, earnings sharing mechanism, merger surcredit, VDT surcredit.
03/04	2003-00434	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Revenue requirements, depreciation rates, O&M expense, deferrals and amortization, earnings sharing mechanism, merger surcredit, VDT surcredit.
03/04	SOAH Docket 473-04-2459 PUC Docket 29206	TX	Cities Served by Texas- New Mexico Power Co.	Texas-New Mexico Power Co.	Stranded costs true-up, including valuation issues, ITC, ADIT, excess earnings.
05/04	04-169-EL-UNC	OH	Ohio Energy Group, Inc.	Columbus Southern Power Co. & Ohio Power Co.	Rate stabilization plan, deferrals, T&D rate increases, earnings.

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



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

**Expert Testimony Appearances  
of  
Lane Kollen  
as of September 2014**

<b>Date</b>	<b>Case</b>	<b>Jurisdicit.</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, storm damage expense and reserves, tax NOL carrybacks in accounts, ADIT, nuclear service lives and effects on depreciation and decommissioning.
03/08	ER07-956-000 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Functionalization of expenses, storm damage expense and reserves, tax NOL carrybacks in accounts, ADIT, nuclear service lives and effects on depreciation and decommissioning.
04/08	2007-00562, 2007-00563	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co., Louisville Gas and Electric Co.	Merger surcredit.
04/08	26837 Direct Bond, Johnson, Thebert, Kollen Panel	GA	Georgia Public Service Commission Staff	SCANA Energy Marketing, Inc.	Rule Nisi complaint.
05/08	26837 Rebuttal Bond, Johnson, Thebert, Kollen Panel	GA	Georgia Public Service Commission Staff	SCANA Energy Marketing, Inc.	Rule Nisi complaint.
05/08	26837 Suppl Rebuttal Bond, Johnson, Thebert, Kollen Panel	GA	Georgia Public Service Commission Staff	SCANA Energy Marketing, Inc.	Rule Nisi complaint.
06/08	2008-00115	KY	Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative, Inc.	Environmental surcharge recoveries, including costs recovered in existing rates, TIER.
07/08	27163 Direct	GA	Georgia Public Service Commission Public Interest Advocacy Staff	Atmos Energy Corp.	Revenue requirements, including projected test year rate base and expenses.
07/08	27163 Taylor, Kollen Panel	GA	Georgia Public Service Commission Public Interest Advocacy Staff	Atmos Energy Corp.	Affiliate transactions and division cost allocations, capital structure, cost of debt.

**Expert Testimony Appearances  
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<b>Date</b>	<b>Case</b>	<b>Jurisdic.</b>	<b>Party</b>	<b>Utility</b>	<b>Subject</b>
08/08	6680-CE-170 Direct	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Power and Light Company	Nelson Dewey 3 or Colombia 3 fixed financial parameters.
08/08	6680-UR-116 Direct	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Power and Light Company	CWIP in rate base, labor expenses, pension expense, financing, capital structure, decoupling.
08/08	6680-UR-116 Rebuttal	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Power and Light Company	Capital structure.
08/08	6690-UR-119 Direct	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Public Service Corp.	Prudence of Weston 3 outage, incentive compensation, Crane Creek Wind Farm incremental revenue requirement, capital structure.
09/08	6690-UR-119 Surrebuttal	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Public Service Corp.	Prudence of Weston 3 outage, Section 199 deduction.
09/08	08-935-EL-SSO, 08-918-EL-SSO	OH	Ohio Energy Group, Inc.	First Energy	Standard service offer rates pursuant to electric security plan, significantly excessive earnings test.
10/08	08-917-EL-SSO	OH	Ohio Energy Group, Inc.	AEP	Standard service offer rates pursuant to electric security plan, significantly excessive earnings test.
10/08	2007-00564, 2007-00565, 2008-00251 2008-00252	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co., Kentucky Utilities Company	Revenue forecast, affiliate costs, depreciation expenses, federal and state income tax expense, capitalization, cost of debt.
11/08	EL08-51	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Spindletop gas storage facilities, regulatory asset and bandwidth remedy.
11/08	35717	TX	Cities Served by Oncor Delivery Company	Oncor Delivery Company	Recovery of old meter costs, asset ADIT, cash working capital, recovery of prior year restructuring costs, levelized recovery of storm damage costs, prospective storm damage accrual, consolidated tax savings adjustment.
12/08	27800	GA	Georgia Public Service Commission	Georgia Power Company	AFUDC versus CWIP in rate base, mirror CWIP, certification cost, use of short term debt and trust preferred financing, CWIP recovery, regulatory incentive.
01/09	ER08-1056	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Entergy System Agreement bandwidth remedy calculations, including depreciation expense, ADIT, capital structure.
01/09	ER08-1056 Supplemental Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Blytheville leased turbines; accumulated depreciation.
02/09	EL08-51 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Spindletop gas storage facilities regulatory asset and bandwidth remedy.
02/09	2008-00409 Direct	KY	Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative, Inc.	Revenue requirements.
03/09	ER08-1056 Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Entergy System Agreement bandwidth remedy calculations, including depreciation expense, ADIT, capital structure.

**Expert Testimony Appearances  
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<b>Date</b>	<b>Case</b>	<b>Jurisdic.</b>	<b>Party</b>	<b>Utility</b>	<b>Subject</b>
03/09	U-21453, U-20925 U-22092 (Sub J) Direct	LA	Louisiana Public Service Commission Staff	Entergy Gulf States Louisiana, LLC	Violation of EGSi separation order, ETI and EGSL separation accounting, Spindletop regulatory asset.
04/09	Rebuttal				
04/09	2009-00040 Direct-Interim (Oral)	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Emergency interim rate increase; cash requirements.
04/09	PUC Docket 36530	TX	State Office of Administrative Hearings	Oncor Electric Delivery Company, LLC	Rate case expenses.
05/09	ER08-1056 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Entergy System Agreement bandwidth remedy calculations, including depreciation expense, ADIT, capital structure.
06/09	2009-00040 Direct- Permanent	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Revenue requirements, TIER, cash flow.
07/09	080677-EI	FL	South Florida Hospital and Healthcare Association	Florida Power & Light Company	Multiple test years, GBRA rider, forecast assumptions, revenue requirement, O&M expense, depreciation expense, Economic Stimulus Bill, capital structure.
08/09	U-21453, U- 20925, U-22092 (Subdocket J) Supplemental Rebuttal	LA	Louisiana Public Service Commission	Entergy Gulf States Louisiana, LLC	Violation of EGSi separation order, ETI and EGSL separation accounting, Spindletop regulatory asset.
08/09	8516 and 29950	GA	Georgia Public Service Commission Staff	Atlanta Gas Light Company	Modification of PRP surcharge to include infrastructure costs.
09/09	05-UR-104 Direct and Surrebuttal	WI	Wisconsin Industrial Energy Group	Wisconsin Electric Power Company	Revenue requirements, incentive compensation, depreciation, deferral mitigation, capital structure, cost of debt.
09/09	09AL-299E	CO	CF&I Steel, Rocky Mountain Steel Mills LP, Climax Molybdenum Company	Public Service Company of Colorado	Forecasted test year, historic test year, proforma adjustments for major plant additions, tax depreciation.
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	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Waterford 3 sale/leaseback accumulated deferred income taxes, Entergy System Agreement bandwidth remedy calculations.

**Expert Testimony Appearances  
of  
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<b>Date</b>	<b>Case</b>	<b>Jurisdic.</b>	<b>Party</b>	<b>Utility</b>	<b>Subject</b>
10/09	2009-00329	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Company, Kentucky Utilities Company	Trimble County 2 depreciation rates.
12/09	PUE-2009-00030	VA	Old Dominion Committee for Fair Utility Rates	Appalachian Power Company	Return on equity incentive.
12/09	ER09-1224 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Hypothetical versus actual costs, out of period costs, Spindletop deferred capital costs, Waterford 3 sale/leaseback ADIT.
01/10	ER09-1224 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Hypothetical versus actual costs, out of period costs, Spindletop deferred capital costs, Waterford 3 sale/leaseback ADIT.
01/10	EL09-50 Rebuttal Supplemental Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Waterford 3 sale/leaseback accumulated deferred income taxes, Entergy System Agreement bandwidth remedy calculations.
02/10	ER09-1224 Final	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Hypothetical versus actual costs, out of period costs, Spindletop deferred capital costs, Waterford 3 sale/leaseback ADIT.
02/10	30442 Wackerly-Kollen Panel	GA	Georgia Public Service Commission Staff	Atmos Energy Corporation	Revenue requirement issues.
02/10	30442 McBride-Kollen Panel	GA	Georgia Public Service Commission Staff	Atmos Energy Corporation	Affiliate/division transactions, cost allocation, capital structure.
02/10	2009-00353	KY	Kentucky Industrial Utility Customers, Inc., Attorney General	Louisville Gas and Electric Company, Kentucky Utilities Company	Ratemaking recovery of wind power purchased power agreements.
03/10	2009-00545	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Ratemaking recovery of wind power purchased power agreement.
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., Entergy Operating Cos	Depreciation expense and effects on System Agreement tariffs.
04/10	2009-00459	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Revenue requirement issues.
04/10	2009-00458, 2009-00459	KY	Kentucky Industrial 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.

**Expert Testimony Appearances  
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<b>Date</b>	<b>Case</b>	<b>Jurisdic.</b>	<b>Party</b>	<b>Utility</b>	<b>Subject</b>
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., Entergy Operating Cos	Depreciation rates and expense input effects on System Agreement tariffs.
09/10	2010-00167	KY	Gallatin Steel	East Kentucky Power Cooperative, Inc.	Revenue requirements.
09/10	U-23327 Subdocket E Direct	LA	Louisiana Public Service Commission	SWEPCO	Fuel audit: SO2 allowance expense, variable O&M expense, off-system sales margin sharing.
11/10	U-23327 Rebuttal	LA	Louisiana Public Service Commission	SWEPCO	Fuel audit: SO2 allowance expense, variable O&M expense, off-system sales margin sharing.
09/10	U-31351	LA	Louisiana Public Service Commission Staff	SWEPCO and Valley Electric Membership Cooperative	Sale of Valley assets to SWEPCO and dissolution of Valley.
10/10	10-1261-EL-UNC	OH	Ohio OCC, Ohio Manufacturers Association, Ohio Energy Group, Ohio Hospital Association, Appalachian Peace and Justice Network	Columbus Southern Power Company	Significantly excessive earnings test.
10/10	10-0713-E-PC	WV	West Virginia Energy Users Group	Monongahela Power Company, Potomac Edison Power Company	Merger of First Energy and Allegheny Energy.
10/10	U-23327 Subdocket F Direct	LA	Louisiana Public Service Commission Staff	SWEPCO	AFUDC adjustments in Formula Rate Plan.
11/10	EL10-55 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc., Entergy Operating Cos	Depreciation rates and expense input effects on System Agreement tariffs.
12/10	ER10-1350 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc. Entergy Operating Cos	Waterford 3 lease amortization, ADIT, and fuel inventory effects on System Agreement tariffs.
01/11	ER10-1350 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc., Entergy Operating Cos	Waterford 3 lease amortization, ADIT, and fuel inventory effects on System Agreement tariffs.

**Expert Testimony Appearances  
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<b>Date</b>	<b>Case</b>	<b>Jurisdic.</b>	<b>Party</b>	<b>Utility</b>	<b>Subject</b>
03/11	ER10-2001 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc., Entergy Arkansas, Inc.	EAI depreciation rates.
04/11	Cross-Answering				
04/11	U-23327 Subdocket E	LA	Louisiana Public Service Commission Staff	SWEPCO	Settlement, incl resolution of S02 allowance expense, var O&M expense, sharing of OSS 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	Suppl Direct				
05/11	11-0274-E-GI	WV	West Virginia Energy Users Group	Appalachian Power Company, Wheeling Power Company	Deferral recovery phase-in, construction surcharge.
05/11	2011-00036	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Revenue requirements.
06/11	29849	GA	Georgia Public Service Commission Staff	Georgia Power Company	Accounting issues related to Vogtle risk-sharing mechanism.
07/11	ER11-2161 Direct and Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and Entergy Texas, Inc.	ETI depreciation rates; accounting issues.
07/11	PUE-2011-00027	VA	Virginia Committee for Fair Utility Rates	Virginia Electric and Power Company	Return on equity performance incentive.
07/11	11-346-EL-SSO 11-348-EL-SSO 11-349-EL-AAM 11-350-EL-AAM	OH	Ohio Energy Group	AEP-OH	Equity Stabilization Incentive Plan; actual earned returns; ADIT offsets in riders.
08/11	U-23327 Subdocket F Rebuttal	LA	Louisiana Public Service Commission Staff	SWEPCO	Depreciation rates and service lives; AFUDC adjustments.
08/11	05-UR-105	WI	Wisconsin Industrial Energy Group	WE Energies, Inc.	Suspended amortization expenses; revenue requirements.
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.



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<b>Date</b>	<b>Case</b>	<b>Jurisdic.</b>	<b>Party</b>	<b>Utility</b>	<b>Subject</b>
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.
10/12	2012-00221 2012-00222	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Company, Kentucky Utilities Company	Revenue requirements, including off-system sales, outage maintenance, storm damage, injuries and damages, depreciation rates and expense.
10/12	120015-EI Direct	FL	South Florida Hospital and Healthcare Association	Florida Power & Light Company	Settlement issues.
11/12	120015-EI Rebuttal	FL	South Florida Hospital and Healthcare Association	Florida Power & Light Company	Settlement issues.

**Expert Testimony Appearances  
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<b>Date</b>	<b>Case</b>	<b>Jurisdic.</b>	<b>Party</b>	<b>Utility</b>	<b>Subject</b>
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 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Gulf States Louisiana, LLC and Entergy Louisiana, LLC	Little Gypsy 3 cancellation costs.
02/13	40627 Rebuttal	TX	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 Utility Customers, Inc.	Kentucky Power Company	Resource plan, including acquisition of interest in Mitchell plant.
05/13	2012-00535	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Revenue requirements, excess capacity, restructuring.
06/13	12-3254-EL-UNC	OH	The Ohio Energy Group, Inc., Office of the Ohio Consumers' Counsel	Ohio Power Company	Energy auctions under CBP, including reserve prices.
07/13	2013-00144	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Biomass renewable energy purchase agreement.
07/13	2013-00221	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Agreements to provide Century Hawesville Smelter market access.
10/13	2013-00199	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Revenue requirements, excess capacity, restructuring.
12/13	2013-00413	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Agreements to provide Century Sebree Smelter market access.
01/14	ER10-1350	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Waterford 3 lease accounting and treatment in annual bandwidth filings.

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<b>Date</b>	<b>Case</b>	<b>Jurisdic.</b>	<b>Party</b>	<b>Utility</b>	<b>Subject</b>
04/14	ER13-432 Direct	FERC	Louisiana Public Service Commission	Entergy Gulf States Louisiana, LLC and Entergy Louisiana, LLC	UP Settlement benefits and damages.
05/14	PUE-2013-00132	VA	HP Hood LLC	Shenandoah Valley Electric Cooperative	Market based rate; load control tariffs.
07/14	PUE-2014-00033	VA	Virginia Committee for Fair Utility Rates	Virginia Electric and Power Company	Fuel and purchased power hedge accounting, change in FAC Definitional Framework.
8/14	ER13-432 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Gulf States Louisiana, LLC and Entergy Louisiana, LLC	UP Settlement benefits and damages.

**BEFORE THE  
PUBLIC UTILITIES COMMISSION OF OHIO**

<b>In the Matter of the Application of Columbus</b>	<b>)</b>	
<b>Southern Power Company and Ohio Power</b>	<b>)</b>	
<b>Company for Authority to Recover Costs</b>	<b>)</b>	<b>Case No. 05-376-EL-UNC</b>
<b>Associated with Construction and Ultimate</b>	<b>)</b>	
<b>Operation of an Integrated Gasification</b>	<b>)</b>	
<b>Combined Cycle Electric Generating Facility</b>	<b>)</b>	

**EXHIBIT LK-2**

Name of Respondent Columbus Southern Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2005/Q4
CONSTRUCTION WORK IN PROGRESS -- ELECTRIC (Account 107)				
1. Report below descriptions and balances at end of year of projects in process of construction (107) 2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstrating (see Account 107 of the Uniform System of Accounts) 3. Minor projects (5% of the Balance End of the Year for Account 107 or \$100,000, whichever is less) may be grouped.				
Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)		
1	STATE OF OHIO			
2	DISTRIBUTION Canal- Relocate & Reonductor UG FDR	490,195		
3	DISTRIBUTION Canal Sta-Replace 13kV CB	2,437,012		
4	DISTRIBUTION Canal Station Purchase Transformers	8,857,572		
5	DISTRIBUTION Constr 2 Berkshire 34.5 kV Circuits	1,126,498		
6	DISTRIBUTION Constr Kimberly Station 138/12 kV	1,856,186		
7	DISTRIBUTION CSP - Purchase Major Equip Program	193,609		
8	DISTRIBUTION CSP 2004-2005 R/W Widening Prog	412,994		
9	DISTRIBUTION CSP 2004-2005 Targeted Ckt Rel	6,184,620		
10	DISTRIBUTION CSP-2005 Dist CB Replacements	737,411		
11	DISTRIBUTION CSP-2005 Projects to offset O&M	257,014		
12	DISTRIBUTION EC-CI-CSPCo-D TELECOM	204,488		
13	DISTRIBUTION ED-CI-CSPCo-D AST IMP	16,843,562		
14	DISTRIBUTION ED-CI-CSPCo-D CUST MTR	672,243		
15	DISTRIBUTION ED-CI-CSPCo-D CUST SERV	4,725,518		
16	DISTRIBUTION ED-CI-CSPCo-D LN TRNSF	625,044		
17	DISTRIBUTION ED-CI-CSPCo-D PPR	3,061,897		
18	DISTRIBUTION ET-CI-CSP-T Drvn D Asset Imp	790,325		
19	DISTRIBUTION FRO Safety/Access CSP	205,332		
20	DISTRIBUTION Gay Sta-Replace 13kV CB	686,850		
21	DISTRIBUTION Genoa Sta Constr. D-Ferc Work	1,309,294		
22	DISTRIBUTION Ginger Sta. - Rpl Xfmr & new ckt.	517,947		
23	DISTRIBUTION Grant Hospital Surgery Pavillion	2,202,248		
24	DISTRIBUTION Groves Station - Convert Network	792,131		
25	DISTRIBUTION Hess Sta-Replace 13kV CB	402,682		
26	DISTRIBUTION Hillsboro - Blue Creek MW Upgrade	190,794		
27	DISTRIBUTION install the OOC Fire Alarm System	152,553		
28	DISTRIBUTION Kimberly Station - Distr. line work	232,418		
29	DISTRIBUTION Monongahela Power IT Appl Intgrtn	213,540		
30	DISTRIBUTION ED-CSPCo-D	593,218		
31	DISTRIBUTION SS-CI-CSPCo-D Software	292,203		
32	GENERATION Allowance Mgmt System Rewrite	137,145		
33	GENERATION Conesville Plant - Unit 5 & 6	7,271,019		
34	GENERATION Conesville U6 Main Stm. Link Piping	327,624		
35	GENERATION CSP Whsle Admin	-339,870		
36	GENERATION CV U4 FGD Phase 2B	5,817,025		
37	GENERATION CV U4 SCR Phase 2B	1,362,282		
38	GENERATION CV U-6 Replace air heater baskets	773,881		
39	GENERATION CV4 FGD Landfill	407,842		
40	GENERATION Great Bend IGCC Plant	3,391,731		
41	GENERATION WS-CSPCo-G	216,411		
42	GENERATION Production Plant Blanket	252,168		
43	TOTAL	129,245,494		

Name of Respondent Ohio Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2005/Q4
CONSTRUCTION WORK IN PROGRESS -- ELECTRIC (Account 107)					
1. Report below descriptions and balances at end of year of projects in process of construction (107) 2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstrating (see Account 107 of the Uniform System of Accounts) 3. Minor projects (5% of the Balance End of the Year for Account 107 or \$100,000, whichever is less) may be grouped.					
Line No.	Description of Project (a)				Construction work in progress - Electric (Account 107) (b)
1	GENERATION CD1 1st RH Inlet/Intermed. Banks				1,001,927
2	GENERATION Conners Run Impoundment Expansion				5,299,009
3	GENERATION EIMS: GHG & TITLE V MODEL				186,159
4	GENERATION Gavin 2 SCR Catalyst Replacement				2,713,907
5	GENERATION Gavin Unit 1 Ash Hopper Slope				2,042,177
6	GENERATION Gavin Unit 1 Horizontal Reheater				3,035,799
7	GENERATION Gavin Unit 1 Secondary Superheater				6,609,819
8	GENERATION Gavin Unit 2 Horizontal Reheater				439,968
9	GENERATION Gavin Unit 2 Secondary Superheater				1,587,412
10	GENERATION Generator Field Rewind				1,956,227
11	GENERATION Great Bend IGCC OPCo				3,347,784
12	GENERATION GV Spare GSU Transformer				1,489,945
13	GENERATION GV Trona Final CI				570,368
14	GENERATION GV-1 HP Flash Tank Internals Replac				317,110
15	GENERATION GV1 REPLACE #6 HEATERS				1,865,974
16	GENERATION GV1 Replace HP Turbine Valves				5,224,249
17	GENERATION GV2 REPLACE #6 HEATERS				1,401,408
18	GENERATION GV2 Replace HP Turbine Valves				2,021,796
19	GENERATION Gvu1 LP3 & LP4 Turbine Inspection				903,907
20	GENERATION Gypsum Unloading at Mountaineer				2,135,678
21	GENERATION Lt Broadrun Landfill - SP OPCo				979,990
22	GENERATION Mitchell U1&2 FGD Landfill				2,363,199
23	GENERATION Mitchell Unit 1 GSU replacement				2,434,668
24	GENERATION Mitchell Unit 2 TR set replacement				4,663,056
25	GENERATION ML U1 Boiler Modifications				1,002,818
26	GENERATION ML U1 Coal Blending Station				752,815
27	GENERATION ML U1 Controls Modernization				961,631
28	GENERATION ML U1 Purge Stream Water Treatment				594,855
29	GENERATION ML U2 FGD Balanced Draft				716,334
30	GENERATION ML U2 FGD Boiler Modifications				3,873,741
31	GENERATION ML U2 FGD Coal Blending Station				542,815
32	GENERATION ML U2 FGD Controls Modernization				2,856,434
33	GENERATION ML U2 FGD Purge Stream Water Treatm				594,730
34	GENERATION ML Wallboard Conveyor System				1,058,797
35	GENERATION ML1 Boiler Casing Replacement				537,247
36	GENERATION ML1 Low NOx Burners Replacements				3,011,788
37	GENERATION ML2 2nd Reheat Turbine Inspection				725,537
38	GENERATION ML2 Air Heater Rotors Replacements				11,630,601
39	GENERATION ML2 Boiler Casing Replacement				7,620,846
40	GENERATION ML2 HP\1st RH Turb ADSP Retrofit				5,068,310
41	GENERATION ML2 LNB Replacement				9,575,320
42	GENERATION MR U5 FGD Landfill				641,588
43	TOTAL				690,167,620

**BEFORE THE  
PUBLIC UTILITIES COMMISSION OF OHIO**

<b>In the Matter of the Application of Columbus )</b>	
<b>Southern Power Company and Ohio Power )</b>	
<b>Company for Authority to Recover Costs )</b>	<b>Case No. 05-376-EL-UNC</b>
<b>Associated with Construction and Ultimate )</b>	
<b>Operation of an Integrated Gasification )</b>	
<b>Combined Cycle Electric Generating Facility )</b>	

**EXHIBIT LK-3**

## Support Documentation Request - Expense Distribution

Ldrger	Year	Period	Dept	LL	PCBU	Project	Work order	Account	Cost Type	Cost Category	CC					
ACTUALS	2006	2006 (03) Mar	12504	GET PCF New Generatn Projects	103	AEP Service Corporation	WSNRG 000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070000	Construction Work In Progress	Direct Cost	Matls And Supplies	390	Direct Purchase-Other Than MMS
ACTUALS	2005	2005 (12) Dec	12504	GET PCF New Generatn Projects	103	AEP Service Corporation	WSNRG 000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070000	Construction Work In Progress	Direct Cost	Matls And Supplies	390	Direct Purchase-Other Than MMS
ACTUALS	2006	2006 (02) Feb	12504	GET PCF New Generatn Projects	103	AEP Service Corporation	WSNRG 000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070000	Construction Work In Progress	Direct Cost	Matls And Supplies	390	Direct Purchase-Other Than MMS
ACTUALS	2006	2006 (02) Feb	12504	GET PCF New Generatn Projects	103	AEP Service Corporation	WSNRG 000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070000	Construction Work In Progress	Direct Cost	Matls And Supplies	390	Direct Purchase-Other Than MMS
ACTUALS	2006	2006 (02) Feb	12504	GET PCF New Generatn Projects	103	AEP Service Corporation	WSNRG 000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070000	Construction Work In Progress	Direct Cost	Matls And Supplies	390	Direct Purchase-Other Than MMS
ACTUALS	2006	2006 (02) Feb	12504	GET PCF New Generatn Projects	103	AEP Service Corporation	WSNRG 000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070000	Construction Work In Progress	Direct Cost	Matls And Supplies	390	Direct Purchase-Other Than MMS
ACTUALS	2006	2006 (02) Feb	12504	GET PCF New Generatn Projects	103	AEP Service Corporation	WSNRG 000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070000	Construction Work In Progress	Direct Cost	Matls And Supplies	390	Direct Purchase-Other Than MMS
ACTUALS	2007	2007 (05) May	12504	GET PCF New Generatn Projects	144	Columbus Southern Power - Gen	WSNRG 000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Other Cost Cat	510	Busin Exp 100% Deduct Gen
ACTUALS	2008	2008 (03) Mar	12504	GET PCF New Generatn Projects	144	Columbus Southern Power - Gen	WSNRG 000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Other Cost Cat	934	Commun Telephone Toll Exp
ACTUALS	2006	2006 (06) Jun	12669	Common Carrier	103	AEP Service Corporation	WSNRG 000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070000	Construction Work In Progress	Direct Cost	Other Cost Cat	934	Commun Telephone Toll Exp
ACTUALS	2007	2007 (03) Mar	12504	GET PCF New Generatn Projects	144	Columbus Southern Power - Gen	WSNRG 000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Other Cost Cat	934	Commun Telephone Toll Exp
ACTUALS	2006	2006 (08) Aug	12504	GET PCF New Generatn Projects	103	AEP Service Corporation	WSNRG 000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070000	Construction Work In Progress	Direct Cost	Other Cost Cat	510	Busin Exp 100% Deduct Gen
ACTUALS	2006	2006 (08) Aug	12504	GET PCF New Generatn Projects	103	AEP Service Corporation	WSNRG 000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070000	Construction Work In Progress	Direct Cost	Other Cost Cat	510	Busin Exp 100% Deduct Gen
ACTUALS	2006	2006 (05) May	10491	GET SVP Eng Proj Field Svcs	103	AEP Service Corporation	WSNRG 000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070000	Construction Work In Progress	Direct Cost	Other Cost Cat	510	Busin Exp 100% Deduct Gen
ACTUALS	2006	2006 (05) May	10491	GET SVP Eng Proj Field Svcs	103	AEP Service Corporation	WSNRG 000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070000	Construction Work In Progress	Direct Cost	Other Cost Cat	520	Business Exp Part Deduct Gen
ACTUALS	2006	2006 (01) Jan	12504	GET PCF New Generatn Projects	103	AEP Service Corporation	WSNRG 000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070000	Construction Work In Progress	Direct Cost	Other Cost Cat	510	Busin Exp 100% Deduct Gen
ACTUALS	2006	2006 (02) Feb	12504	GET PCF New Generatn Projects	103	AEP Service Corporation	WSNRG 000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070000	Construction Work In Progress	Direct Cost	Other Cost Cat	510	Busin Exp 100% Deduct Gen
ACTUALS	2006	2006 (07) Jul	12504	GET PCF New Generatn Projects	103	AEP Service Corporation	WSNRG 000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070000	Construction Work In Progress	Direct Cost	Other Cost Cat	510	Busin Exp 100% Deduct Gen
ACTUALS	2006	2006 (07) Jul	12504	GET PCF New Generatn Projects	103	AEP Service Corporation	WSNRG 000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070000	Construction Work In Progress	Direct Cost	Other Cost Cat	510	Busin Exp 100% Deduct Gen
ACTUALS	2006	2006 (08) Aug	12505	GET Eng New Tech Dev&PolicySpt	103	AEP Service Corporation	WSNRG 000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070000	Construction Work In Progress	Direct Cost	Other Cost Cat	510	Busin Exp 100% Deduct Gen
ACTUALS	2006	2006 (03) Mar	10491	GET SVP Eng Proj Field Svcs	103	AEP Service Corporation	WSNRG 000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070000	Construction Work In Progress	Direct Cost	Other Cost Cat	510	Busin Exp 100% Deduct Gen
ACTUALS	2006	2006 (04) Apr	12505	GET Eng New Tech Dev&PolicySpt	103	AEP Service Corporation	WSNRG 000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070000	Construction Work In Progress	Direct Cost	Other Cost Cat	510	Busin Exp 100% Deduct Gen
ACTUALS	2006	2006 (12) Dec	12504	GET PCF New Generatn Projects	103	AEP Service Corporation	WSNRG 000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070000	Construction Work In Progress	Direct Cost	Other Cost Cat	510	Busin Exp 100% Deduct Gen
ACTUALS	2006	2006 (08) Aug	12504	GET PCF New Generatn Projects	103	AEP Service Corporation	WSNRG 000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070000	Construction Work In Progress	Direct Cost	Other Cost Cat	510	Busin Exp 100% Deduct Gen
ACTUALS	2007	2007 (02) Feb	12504	GET PCF New Generatn Projects	144	Columbus Southern Power - Gen	WSNRG 000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Other Cost Cat	999	Miscellaneous All Other
ACTUALS	2006	2006 (12) Dec	12043	New Generation Env Licensing	103	AEP Service Corporation	WSNRG 000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070000	Construction Work In Progress	Direct Cost	Other Cost Cat	999	Miscellaneous All Other
ACTUALS	2005	2005 (12) Dec	12504	GET PCF New Generatn Projects	103	AEP Service Corporation	WSNRG 000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070000	Construction Work In Progress	Direct Cost	Other Cost Cat	510	Busin Exp 100% Deduct Gen
ACTUALS	2006	2006 (07) Jul	12505	GET Eng New Tech Dev&PolicySpt	103	AEP Service Corporation	WSNRG 000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070000	Construction Work In Progress	Direct Cost	Other Cost Cat	510	Busin Exp 100% Deduct Gen
ACTUALS	2006	2006 (07) Jul	12505	GET Eng New Tech Dev&PolicySpt	103	AEP Service Corporation	WSNRG 000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070000	Construction Work In Progress	Direct Cost	Other Cost Cat	520	Business Exp Part Deduct Gen
ACTUALS	2007	2007 (01) Jan	12504	GET PCF New Generatn Projects	144	Columbus Southern Power - Gen	WSNRG 000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Other Cost Cat	953	Company Memberships
ACTUALS	2006	2006 (01) Jan	12424	GET PCF Nuclear Projects	103	AEP Service Corporation	WSNRG 000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070000	Construction Work In Progress	Direct Cost	Other Cost Cat	510	Busin Exp 100% Deduct Gen
ACTUALS	2007	2007 (04) Apr	12504	GET PCF New Generatn Projects	144	Columbus Southern Power - Gen	WSNRG 000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Other Cost Cat	510	Busin Exp 100% Deduct Gen
ACTUALS	2007	2007 (03) Mar	12504	GET PCF New Generatn Projects	144	Columbus Southern Power - Gen	WSNRG 000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Other Cost Cat	510	Busin Exp 100% Deduct Gen
ACTUALS	2007	2007 (09) Sep	12504	GET PCF New Generatn Projects	144	Columbus Southern Power - Gen	WSNRG 000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Other Cost Cat	510	Busin Exp 100% Deduct Gen
ACTUALS	2007	2007 (02) Feb	12504	GET PCF New Generatn Projects	144	Columbus Southern Power - Gen	WSNRG 000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Other Cost Cat	510	Busin Exp 100% Deduct Gen
ACTUALS	2006	2006 (12) Dec	12504	GET PCF New Generatn Projects	103	AEP Service Corporation	WSNRG 000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070000	Construction Work In Progress	Direct Cost	Other Cost Cat	510	Busin Exp 100% Deduct Gen
ACTUALS	2007	2007 (02) Feb	12504	GET PCF New Generatn Projects	144	Columbus Southern Power - Gen	WSNRG 000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Other Cost Cat	510	Busin Exp 100% Deduct Gen
ACTUALS	2007	2007 (03) Mar	12504	GET PCF New Generatn Projects	103	AEP Service Corporation	WSNRG 000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070000	Construction Work In Progress	Direct Cost	Other Cost Cat	510	Busin Exp 100% Deduct Gen
ACTUALS	2007	2007 (08) Aug	12504	GET PCF New Generatn Projects	144	Columbus Southern Power - Gen	WSNRG 000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Other Cost Cat	510	Busin Exp 100% Deduct Gen
ACTUALS	2007	2007 (06) Jun	12504	GET PCF New Generatn Projects	144	Columbus Southern Power - Gen	WSNRG 000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Other Cost Cat	510	Busin Exp 100% Deduct Gen
ACTUALS	2007	2007 (04) Apr	12504	GET PCF New Generatn Projects	144	Columbus Southern Power - Gen	WSNRG 000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Other Cost Cat	510	Busin Exp 100% Deduct Gen
ACTUALS	2007	2007 (04) Apr	12504	GET PCF New Generatn Projects	103	AEP Service Corporation	WSNRG 000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070000	Construction Work In Progress	Direct Cost	Other Cost Cat	510	Busin Exp 100% Deduct Gen
ACTUALS	2007	2007 (02) Feb	12504	GET PCF New Generatn Projects	144	Columbus Southern Power - Gen	WSNRG 000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Other Cost Cat	510	Busin Exp 100% Deduct Gen
ACTUALS	2006	2006 (12) Dec	12504	GET PCF New Generatn Projects	103	AEP Service Corporation	WSNRG 000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070000	Construction Work In Progress	Direct Cost	Other Cost Cat	510	Busin Exp 100% Deduct Gen
ACTUALS	2007	2007 (07) Jul	12504	GET PCF New Generatn Projects	144	Columbus Southern Power - Gen	WSNRG 000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Other Cost Cat	510	Busin Exp 100% Deduct Gen
ACTUALS	2007	2007 (07) Jul	12504	GET PCF New Generatn Projects	144	Columbus Southern Power - Gen	WSNRG 000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Other Cost Cat	510	Busin Exp 100% Deduct Gen
ACTUALS	2007	2007 (05) May	12504	GET PCF New Generatn Projects	144	Columbus Southern Power - Gen	WSNRG 000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Other Cost Cat	510	Busin Exp 100% Deduct Gen
ACTUALS	2007	2007 (04) Apr	12504	GET PCF New Generatn Projects	144	Columbus Southern Power - Gen	WSNRG 000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Other Cost Cat	510	Busin Exp 100% Deduct Gen
ACTUALS	2007	2007 (04) Apr	12504	GET PCF New Generatn Projects	144	Columbus Southern Power - Gen	WSNRG 000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Other Cost Cat	510	Busin Exp 100% Deduct Gen
ACTUALS	2007	2007 (07) Jul	12504	GET PCF New Generatn Projects	144	Columbus Southern Power - Gen	WSNRG 000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Other Cost Cat	510	Busin Exp 100% Deduct Gen
ACTUALS	2007	2007 (06) Jun	12504	GET PCF New Generatn Projects	144	Columbus Southern Power - Gen	WSNRG 000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Other Cost Cat	510	Busin Exp 100% Deduct Gen
ACTUALS	2007	2007 (04) Apr	12504	GET PCF New Generatn Projects	144	Columbus Southern Power - Gen	WSNRG 000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Other Cost Cat	510	Busin Exp 100% Deduct Gen
ACTUALS	2007	2007 (02) Feb	12504	GET PCF New Generatn Projects	144	Columbus Southern Power - Gen	WSNRG 000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Other Cost Cat	510	Busin Exp 100% Deduct Gen
ACTUALS	2007	2007 (05) May	12504	GET PCF New Generatn Projects	144	Columbus Southern Power - Gen	WSNRG 000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Other Cost Cat	510	Busin Exp 100% Deduct Gen
ACTUALS	2007	2007 (04) Apr	12504	GET PCF New Generatn Projects	144	Columbus Southern Power - Gen	WSNRG 000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Other Cost Cat	510	Busin Exp 100% Deduct Gen
ACTUALS	2006	2006 (02) Feb	12504	GET PCF New Generatn Projects	103	AEP Service Corporation	WSNRG 000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070000	Construction Work In Progress	Direct Cost	Other Cost Cat	510	Busin Exp 100% Deduct Gen
ACTUALS	2006	2006 (07) Jul	12505	GET Eng New Tech Dev&PolicySpt	103	AEP Service Corporation	WSNRG 000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070000	Construction Work In Progress	Direct Cost	Other Cost Cat	510	Busin Exp 100% Deduct Gen
ACTUALS	2005	2005 (12) Dec	10491	GET SVP Eng Proj Field Svcs	103	AEP Service Corporation	WSNRG 000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070000	Construction Work In Progress	Direct Cost	Other Cost Cat	510	Busin Exp 100% Deduct Gen
ACTUALS	2005	2005 (12) Dec	10491	GET SVP Eng Proj Field Svcs	103	AEP Service Corporation	WSNRG 000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070000	Construction Work In Progress	Direct Cost	Other Cost Cat	520	Business Exp Part Deduct Gen
ACTUALS	2006	2006 (02) Feb	10491	GET SVP Eng Proj Field Svcs	103	AEP Service Corporation	WSNRG 000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070000	Construction Work In Progress	Direct Cost	Other Cost Cat	510	Busin Exp 100% Deduct Gen
ACTUALS	2006	2006 (02) Feb	10491	GET SVP Eng Proj Field Svcs	103	AEP Service Corporation	WSNRG 000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070000	Construction Work In Progress	Direct Cost	Other Cost Cat	520	Business Exp Part Deduct Gen
ACTUALS	2006	2006 (06) Jun	12504	GET PCF New Generatn Projects	103	AEP Service Corporation	WSNRG 000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070000	Construction Work In Progress	Direct Cost	Other Cost Cat	999	Miscellaneous All Other
ACTUALS	2006	2006 (06) Jun	12504	GET PCF New Generatn Projects	103	AEP Service Corporation	WSNRG 000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070000	Construction Work In Progress	Direct Cost	Other Cost Cat	999	Miscellaneous All Other
ACTUALS	2006	2006 (08) Aug	10491	GET SVP Eng Proj Field Svcs	103	AEP Service Corporation	WSNRG 000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070000	Construction Work In Progress	Direct Cost	Other Cost Cat	520	Business Exp Part Deduct Gen
ACTUALS	2006	2006 (08) Aug	10491	GET SVP Eng Proj Field Svcs	103	AEP Service Corporation	WSNRG 000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070000	Construction Work In Progress	Direct Cost	Other Cost Cat	510	Busin Exp 100% Deduct Gen
ACTUALS	2006	2006 (08) Aug	10491	GET SVP Eng Proj Field Svcs	103	AEP Service Corporation	WSNRG 000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070000	Construction Work In Progress	Direct Cost	Other Cost Cat	510	Busin Exp 100



## Support Documentation Request - Expense Distribution

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## Support Documentation Request - Expense Distribution

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## Support Documentation Request - Expense Distribution

ACTUALS	2006	2006 (11) Nov	12504	GET PCF New Generatr Projects	144	Columbus Southern Power - Gen	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Other Cost Cat	510	Busin Exp 100% Deduct Gen
ACTUALS	2006	2006 (07) Jul	12504	GET PCF New Generatr Projects	103	AEP Service Corporation	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070000	Construction Work In Progress	Direct Cost	Other Cost Cat	510	Busin Exp 100% Deduct Gen
ACTUALS	2006	2006 (07) Jul	12504	GET PCF New Generatr Projects	103	AEP Service Corporation	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070000	Construction Work In Progress	Direct Cost	Other Cost Cat	510	Busin Exp 100% Deduct Gen
ACTUALS	2006	2006 (11) Nov	12504	GET PCF New Generatr Projects	144	Columbus Southern Power - Gen	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Other Cost Cat	510	Busin Exp 100% Deduct Gen
ACTUALS	2006	2006 (10) Oct	12504	GET PCF New Generatr Projects	103	AEP Service Corporation	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070000	Construction Work In Progress	Direct Cost	Other Cost Cat	510	Busin Exp 100% Deduct Gen
ACTUALS	2006	2006 (09) Sep	12504	GET PCF New Generatr Projects	103	AEP Service Corporation	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070000	Construction Work In Progress	Direct Cost	Other Cost Cat	510	Busin Exp 100% Deduct Gen
ACTUALS	2006	2006 (09) Sep	12504	GET PCF New Generatr Projects	103	AEP Service Corporation	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070000	Construction Work In Progress	Direct Cost	Other Cost Cat	520	Business Exp Part Deduct Gen
ACTUALS	2006	2006 (12) Dec	12424	GET PCF Nuclear Projects	103	AEP Service Corporation	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070000	Construction Work In Progress	Direct Cost	Other Cost Cat	510	Busin Exp 100% Deduct Gen
ACTUALS	2006	2006 (07) Jul	12504	GET PCF New Generatr Projects	103	AEP Service Corporation	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070000	Construction Work In Progress	Direct Cost	Other Cost Cat	510	Busin Exp 100% Deduct Gen
ACTUALS	2007	2007 (10) Oct	12504	GET PCF New Generatr Projects	144	Columbus Southern Power - Gen	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Other Cost Cat	510	Busin Exp 100% Deduct Gen
ACTUALS	2007	2007 (07) Jul	12504	GET PCF New Generatr Projects	144	Columbus Southern Power - Gen	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Other Cost Cat	510	Busin Exp 100% Deduct Gen
ACTUALS	2006	2006 (05) May	12043	New Generation Env Licensing	144	Columbus Southern Power - Gen	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Other Cost Cat	999	Miscellaneous All Other
ACTUALS	2007	2007 (05) May	12504	GET PCF New Generatr Projects	144	Columbus Southern Power - Gen	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Outside Svcs	290	Other Outside Services General
ACTUALS	2007	2007 (01) Jan	12070	Legal Outside Counsel	181	Ohio Power Co - Generation	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070000	Construction Work In Progress	Direct Cost	Outside Svcs	262	Legal Services And Expenses
ACTUALS	2007	2007 (01) Jan	12070	Legal Outside Counsel	181	Ohio Power Co - Generation	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070000	Construction Work In Progress	Direct Cost	Outside Svcs	262	Legal Services And Expenses
ACTUALS	2006	2006 (02) Feb	12504	GET PCF New Generatr Projects	144	Columbus Southern Power - Gen	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Outside Svcs	260	Professional Services
ACTUALS	2008	2008 (10) Oct	12504	GET PCF New Generatr Projects	144	Columbus Southern Power - Gen	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Outside Svcs	260	Professional Services
ACTUALS	2008	2008 (05) May	12504	GET PCF New Generatr Projects	144	Columbus Southern Power - Gen	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Outside Svcs	260	Professional Services
ACTUALS	2006	2006 (10) Oct	12504	GET PCF New Generatr Projects	144	Columbus Southern Power - Gen	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Outside Svcs	260	Professional Services
ACTUALS	2006	2006 (10) Oct	12504	GET PCF New Generatr Projects	144	Columbus Southern Power - Gen	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Outside Svcs	260	Professional Services
ACTUALS	2005	2005 (12) Dec	12504	GET PCF New Generatr Projects	103	AEP Service Corporation	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070000	Construction Work In Progress	Direct Cost	Outside Svcs	290	Other Outside Services General
ACTUALS	2006	2006 (02) Feb	12084	Communications Services	103	AEP Service Corporation	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070000	Construction Work In Progress	Direct Cost	Outside Svcs	260	Professional Services
ACTUALS	2006	2006 (04) Apr	12504	GET PCF New Generatr Projects	144	Columbus Southern Power - Gen	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Outside Svcs	260	Professional Services
ACTUALS	2006	2006 (01) Jan	12504	GET PCF New Generatr Projects	144	Columbus Southern Power - Gen	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Outside Svcs	260	Professional Services
ACTUALS	2006	2006 (01) Jan	12504	GET PCF New Generatr Projects	144	Columbus Southern Power - Gen	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Outside Svcs	260	Professional Services
ACTUALS	2006	2006 (07) Jul	12504	GET PCF New Generatr Projects	144	Columbus Southern Power - Gen	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Outside Svcs	260	Professional Services
ACTUALS	2006	2006 (06) Jun	12504	GET PCF New Generatr Projects	144	Columbus Southern Power - Gen	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Outside Svcs	260	Professional Services
ACTUALS	2006	2006 (02) Feb	12504	GET PCF New Generatr Projects	144	Columbus Southern Power - Gen	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Outside Svcs	260	Professional Services
ACTUALS	2006	2006 (02) Feb	12504	GET PCF New Generatr Projects	144	Columbus Southern Power - Gen	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Outside Svcs	260	Professional Services
ACTUALS	2006	2006 (12) Dec	12504	GET PCF New Generatr Projects	144	Columbus Southern Power - Gen	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Outside Svcs	210	Contract Labor (General)
ACTUALS	2007	2007 (01) Jan	12504	GET PCF New Generatr Projects	144	Columbus Southern Power - Gen	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Outside Svcs	210	Contract Labor (General)
ACTUALS	2006	2006 (11) Nov	12504	GET PCF New Generatr Projects	144	Columbus Southern Power - Gen	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Outside Svcs	210	Contract Labor (General)
ACTUALS	2007	2007 (01) Jan	12504	GET PCF New Generatr Projects	144	Columbus Southern Power - Gen	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Outside Svcs	290	Other Outside Services General
ACTUALS	2005	2005 (12) Dec	12504	GET PCF New Generatr Projects	144	Columbus Southern Power - Gen	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Outside Svcs	290	Other Outside Services General
ACTUALS	2006	2006 (04) Apr	12504	GET PCF New Generatr Projects	144	Columbus Southern Power - Gen	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Outside Svcs	290	Other Outside Services General
ACTUALS	2006	2006 (09) Sep	12504	GET PCF New Generatr Projects	144	Columbus Southern Power - Gen	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Outside Svcs	260	Professional Services
ACTUALS	2006	2006 (07) Jul	12504	GET PCF New Generatr Projects	144	Columbus Southern Power - Gen	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Outside Svcs	260	Professional Services
ACTUALS	2006	2006 (08) Aug	12504	GET PCF New Generatr Projects	144	Columbus Southern Power - Gen	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Outside Svcs	260	Professional Services
ACTUALS	2006	2006 (02) Feb	12504	GET PCF New Generatr Projects	144	Columbus Southern Power - Gen	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Outside Svcs	260	Professional Services
ACTUALS	2006	2006 (07) Jul	12504	GET PCF New Generatr Projects	144	Columbus Southern Power - Gen	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Outside Svcs	260	Professional Services
ACTUALS	2006	2006 (05) May	12504	GET PCF New Generatr Projects	144	Columbus Southern Power - Gen	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Outside Svcs	260	Professional Services
ACTUALS	2006	2006 (12) Dec	12504	GET PCF New Generatr Projects	144	Columbus Southern Power - Gen	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Outside Svcs	260	Professional Services
ACTUALS	2007	2007 (01) Jan	12504	GET PCF New Generatr Projects	144	Columbus Southern Power - Gen	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Outside Svcs	260	Professional Services
ACTUALS	2006	2006 (11) Nov	12504	GET PCF New Generatr Projects	144	Columbus Southern Power - Gen	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Outside Svcs	260	Professional Services
ACTUALS	2006	2006 (03) Mar	12504	GET PCF New Generatr Projects	144	Columbus Southern Power - Gen	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Outside Svcs	260	Professional Services
ACTUALS	2006	2006 (03) Mar	12504	GET PCF New Generatr Projects	144	Columbus Southern Power - Gen	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Outside Svcs	260	Professional Services
ACTUALS	2006	2006 (05) May	12504	GET PCF New Generatr Projects	144	Columbus Southern Power - Gen	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Outside Svcs	260	Professional Services
ACTUALS	2006	2006 (01) Jan	12504	GET PCF New Generatr Projects	144	Columbus Southern Power - Gen	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Outside Svcs	260	Professional Services
ACTUALS	2006	2006 (04) Apr	12504	GET PCF New Generatr Projects	144	Columbus Southern Power - Gen	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Outside Svcs	260	Professional Services
ACTUALS	2006	2006 (04) Apr	12504	GET PCF New Generatr Projects	144	Columbus Southern Power - Gen	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Outside Svcs	260	Professional Services
ACTUALS	2006	2006 (03) Mar	12504	GET PCF New Generatr Projects	144	Columbus Southern Power - Gen	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Outside Svcs	260	Professional Services
ACTUALS	2006	2006 (03) Mar	12504	GET PCF New Generatr Projects	144	Columbus Southern Power - Gen	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Outside Svcs	260	Professional Services
ACTUALS	2006	2006 (09) Sep	12504	GET PCF New Generatr Projects	144	Columbus Southern Power - Gen	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Outside Svcs	260	Professional Services
ACTUALS	2006	2006 (01) Jan	12504	GET PCF New Generatr Projects	144	Columbus Southern Power - Gen	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Outside Svcs	260	Professional Services
ACTUALS	2006	2006 (04) Apr	12504	GET PCF New Generatr Projects	144	Columbus Southern Power - Gen	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Outside Svcs	260	Professional Services
ACTUALS	2008	2008 (05) May	12504	GET PCF New Generatr Projects	144	Columbus Southern Power - Gen	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Outside Svcs	260	Professional Services
ACTUALS	2007	2007 (11) Nov	12504	GET PCF New Generatr Projects	144	Columbus Southern Power - Gen	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Outside Svcs	260	Professional Services
ACTUALS	2006	2006 (05) May	12504	GET PCF New Generatr Projects	144	Columbus Southern Power - Gen	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Outside Svcs	260	Professional Services
ACTUALS	2006	2006 (09) Sep	12504	GET PCF New Generatr Projects	144	Columbus Southern Power - Gen	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Outside Svcs	260	Professional Services
ACTUALS	2006	2006 (06) Jun	12504	GET PCF New Generatr Projects	144	Columbus Southern Power - Gen	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Outside Svcs	260	Professional Services
ACTUALS	2006	2006 (03) Mar	12504	GET PCF New Generatr Projects	144	Columbus Southern Power - Gen	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Outside Svcs	260	Professional Services
ACTUALS	2006	2006 (03) Mar	12504	GET PCF New Generatr Projects	144	Columbus Southern Power - Gen	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Outside Svcs	260	Professional Services
ACTUALS	2006	2006 (01) Jan	12504	GET PCF New Generatr Projects	144	Columbus Southern Power - Gen	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Outside Svcs	260	Professional Services
ACTUALS	2006	2006 (01) Jan	12504	GET PCF New Generatr Projects	144	Columbus Southern Power - Gen	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Outside Svcs	260	Professional Services
ACTUALS	2006	2006 (09) Sep	12504	GET PCF New Generatr Projects	144	Columbus Southern Power - Gen	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Outside Svcs	260	Professional Services
ACTUALS	2006	2006 (09) Sep	12504	GET PCF New Generatr Projects	144	Columbus Southern Power - Gen	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Outside Svcs	260	Professional Services
ACTUALS	2006	2006 (06) Jun	12504	GET PCF New Generatr Projects	144	Columbus Southern Power - Gen	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Outside Svcs		

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ACTUALS	2006	2006 (07) Jul	12504	GET PCF New Generatrn Projects	144	Columbus Southern Power - Gen	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Outside Svcs	290	Other Outside Services General
ACTUALS	2006	2006 (09) Sep	11143	GET PPC Project Controls	144	Columbus Southern Power - Gen	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Outside Svcs	290	Other Outside Services General
ACTUALS	2006	2006 (07) Jul	12504	GET PCF New Generatrn Projects	144	Columbus Southern Power - Gen	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Outside Svcs	290	Other Outside Services General
ACTUALS	2006	2006 (05) May	12655	GET CTA Tier 2 Envrnmntl & IGCC	144	Columbus Southern Power - Gen	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Outside Svcs	290	Other Outside Services General
ACTUALS	2006	2006 (01) Jan	12655	GET CTA Tier 2 Envrnmntl & IGCC	144	Columbus Southern Power - Gen	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Outside Svcs	290	Other Outside Services General
ACTUALS	2006	2006 (04) Apr	12655	GET CTA Tier 2 Envrnmntl & IGCC	144	Columbus Southern Power - Gen	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Outside Svcs	290	Other Outside Services General
ACTUALS	2006	2006 (05) May	10952	GET Eng Materials Handling	144	Columbus Southern Power - Gen	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Outside Svcs	290	Other Outside Services General
ACTUALS	2006	2006 (08) Aug	12504	GET PCF New Generatrn Projects	144	Columbus Southern Power - Gen	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Outside Svcs	290	Other Outside Services General
ACTUALS	2006	2006 (06) Jun	12655	GET CTA Tier 2 Envrnmntl & IGCC	144	Columbus Southern Power - Gen	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Outside Svcs	290	Other Outside Services General
ACTUALS	2006	2006 (05) May	10952	GET Eng Materials Handling	144	Columbus Southern Power - Gen	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Outside Svcs	290	Other Outside Services General
ACTUALS	2005	2005 (12) Dec	12070	Legal Outside Counsel	181	Ohio Power Co - Generation	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070000	Construction Work In Progress	Direct Cost	Outside Svcs	262	Legal Services And Expenses
ACTUALS	2006	2006 (03) Mar	12070	Legal Outside Counsel	181	Ohio Power Co - Generation	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070000	Construction Work In Progress	Direct Cost	Outside Svcs	262	Legal Services And Expenses
ACTUALS	2006	2006 (05) May	12070	Legal Outside Counsel	181	Ohio Power Co - Generation	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070000	Construction Work In Progress	Direct Cost	Outside Svcs	262	Legal Services And Expenses
ACTUALS	2007	2007 (01) Jan	12504	GET PCF New Generatrn Projects	144	Columbus Southern Power - Gen	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Outside Svcs	260	Professional Services
ACTUALS	2006	2006 (02) Feb	12504	GET PCF New Generatrn Projects	144	Columbus Southern Power - Gen	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Outside Svcs	260	Professional Services
ACTUALS	2006	2006 (04) Apr	12504	GET PCF New Generatrn Projects	144	Columbus Southern Power - Gen	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Outside Svcs	260	Professional Services
ACTUALS	2006	2006 (08) Aug	12504	GET PCF New Generatrn Projects	144	Columbus Southern Power - Gen	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Outside Svcs	260	Professional Services
ACTUALS	2006	2006 (03) Mar	12504	GET PCF New Generatrn Projects	144	Columbus Southern Power - Gen	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Outside Svcs	260	Professional Services
ACTUALS	2006	2006 (08) Aug	12504	GET PCF New Generatrn Projects	144	Columbus Southern Power - Gen	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070001	CWIP - Project	Direct Cost	Outside Svcs	260	Professional Services
ACTUALS	2006	2006 (07) Jul	12070	Legal Outside Counsel	181	Ohio Power Co - Generation	WSNRG	000012411	Great Bend IGCC CSP	4067441401	GREAT BEND IGCC	1070000	Construction Work In Progress	Direct Cost	Outside Svcs	262	Legal Services And Expenses

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ABM	Description	Employee Name	Employee ID	Time Reporting Code	Purchase order ID	Vendor ID	Vendor	JE Date	Journal ID	Invoice ID	A/P Contract		ACTUALS
											Voucher ID	ID	
	48 Expense Distribution					182046	IDEGY INC	38796	APACC05419		31486	803974	\$1,049.74
	308 Expense Distribution					39984	MANPOWER	38702	APACC69216		3327656	768762 734983A	\$692.27
	308 Expense Distribution					51146	RESIDENCE INN	38765	APACC93719		9411089	793006	\$900.00
	308 Expense Distribution					51146	RESIDENCE INN	38765	APACC93719		9411039	791365	\$900.00
	308 Expense Distribution					51146	RESIDENCE INN	38757	APACC90909		9410988	788363	\$900.00
	308 Expense Distribution					51146	RESIDENCE INN	38757	APACC90909		9410940	782923	\$900.00
	308 Expense Distribution					51146	RESIDENCE INN	38757	APACC90909		9410906	781010	\$900.00
	54 Expense Distribution					191997	ASPEN TECHNOLOGY INC	39220	APACC75227		159445	934697	\$1,013.50
	404 Expense Distribution					102635	AT&T	39510	APACC96821		7.13621E+13	110510	\$153.27
	408 Expense Distribution					102635	AT&T	38891	APACC43356		7.13621E+13	837610	\$133.61
	404 Expense Distribution					102635	AT&T	39170	APACC54472		7.13621E+13	88847	\$132.79
	54 Expense Distribution					11474	AVIS RENT-A-CAR SYSTEM INC	38940	APACC63262	U713525293		851877	\$335.12
	54 Expense Distribution					11474	AVIS RENT-A-CAR SYSTEM INC	38940	APACC63262	U713509285		851873	\$202.46
	308 Expense Distribution					210132	CASTRO, JORGE	38860	APACC30780	INTERVIEWEXPS		826219	\$187.78
	308 Expense Distribution					210132	CASTRO, JORGE	38860	APACC30780	INTERVIEWEXPS		826219	\$11.22
	54 Expense Distribution					20524	COURTYARD BY MARRIOTT	38747	APACC85634		6839	786821	\$1,344.96
	264 Expense Distribution					20524	COURTYARD BY MARRIOTT	38750	APACC87946		6856	788347	\$1,258.62
	317 Expense Distribution					20524	COURTYARD BY MARRIOTT	38911	APACC51289		6916	843050	\$574.15
	317 Expense Distribution					20524	COURTYARD BY MARRIOTT	38911	APACC51289		6915	843049	\$457.68
	308 Expense Distribution					1708	CROWNE PLAZA	38959	APACC70137		488918812	858526	\$607.10
	308 Expense Distribution					1708	CROWNE PLAZA	38778	APACC99168		203153683	798098	\$485.68
	317 Expense Distribution					1708	CROWNE PLAZA	38832	APACC19503		367366958	816355	\$289.54
	317 Expense Distribution					1708	CROWNE PLAZA	38828	APACC18374		353436660	815245	\$242.84
	308 Expense Distribution					1708	CROWNE PLAZA	39064	APACC11962		443288155	894889	\$144.77
	317 Expense Distribution					1708	CROWNE PLAZA	38943	APACC63739		532359303	852378	\$60.71
	380 Expense Distribution					21495	DAILY SENTINEL	39132	APACC38091		3	917264	\$113.40
	380 Expense Distribution					21495	DAILY SENTINEL	39058	APACC09993		5	892611	\$96.39
	54 Expense Distribution					2008	DOUBLETREE GUEST SUITES COLUMBUS	38707	APACC70929		36817	775405	\$924.64
	308 Expense Distribution					211651	FARRELL, KEITH	38915	APACC52208	INTERVIEWEXPS		844034	\$179.12
	308 Expense Distribution					211651	FARRELL, KEITH	38915	APACC52208	INTERVIEWEXPS		844034	\$80.70
	54 Expense Distribution					195258	GASIFICATION TECHNOLOGIES COUNCIL	39100	APACC25718		5821	84783	\$7,500.00
	294 Expense Distribution					200703	HOMETOWN MARKET	38748	APACC86325	012406BILLING		787274	\$209.70
	54 Expense Distribution					32424	HOMEWOOD SUITES	39177	APACC58277		33059	933385	\$5,178.42
	54 Expense Distribution					32424	HOMEWOOD SUITES	39147	APACC45266		33048	922935	\$3,699.54
	54 Expense Distribution					32424	HOMEWOOD SUITES	39336	APACC24020		33198	985391	\$2,646.50
	54 Expense Distribution					32424	HOMEWOOD SUITES	39119	APACC33774		33063	910016	\$2,403.18
	54 Expense Distribution					32424	HOMEWOOD SUITES	39058	APACC09993		33031	892917	\$2,403.18
	54 Expense Distribution					32424	HOMEWOOD SUITES	39140	APACC41619		33080	920031	\$2,218.32
	53 Expense Distribution					32424	HOMEWOOD SUITES	39149	APACC46447		33088	923696	\$2,110.88
	54 Expense Distribution					32424	HOMEWOOD SUITES	39311	APACC14035		33190	977928	\$2,054.00
	54 Expense Distribution					32424	HOMEWOOD SUITES	39254	APACC89043		33150	93709	\$2,054.00
	54 Expense Distribution					32424	HOMEWOOD SUITES	39191	APACC62944		33119	937706	\$2,054.00
	54 Expense Distribution					32424	HOMEWOOD SUITES	39191	APACC62944		33100	937708	\$2,054.00
	54 Expense Distribution					32424	HOMEWOOD SUITES	39149	APACC46447		33067	923695	\$2,033.46
	54 Expense Distribution					32424	HOMEWOOD SUITES	39133	APACC38581		33033	914968	\$2,033.46
	54 Expense Distribution					32424	HOMEWOOD SUITES	39058	APACC09993		33044	892918	\$2,033.46
	54 Expense Distribution					32424	HOMEWOOD SUITES	39275	APACC98334		33160	966313	\$1,540.50
	54 Expense Distribution					32424	HOMEWOOD SUITES	39294	APACC05819		33184	971905	\$1,540.50
	54 Expense Distribution					32424	HOMEWOOD SUITES	39294	APACC05819		33177	971892	\$1,540.50
	54 Expense Distribution					32424	HOMEWOOD SUITES	39216	APACC73240		33134	945790	\$1,540.50
	54 Expense Distribution					32424	HOMEWOOD SUITES	39198	APACC65706		33125	940097	\$1,540.50
	54 Expense Distribution					32424	HOMEWOOD SUITES	39191	APACC62944		33108	937703	\$1,540.50
	54 Expense Distribution					32424	HOMEWOOD SUITES	39275	APACC98334		33166	966311	\$1,027.00
	54 Expense Distribution					32424	HOMEWOOD SUITES	39254	APACC89043		33148	93708	\$1,027.00
	54 Expense Distribution					32424	HOMEWOOD SUITES	39253	APACC88512		33156	958823	\$1,027.00
	54 Expense Distribution					32424	HOMEWOOD SUITES	39191	APACC62944		33112	937705	\$553.00
	54 Expense Distribution					32424	HOMEWOOD SUITES	39133	APACC38581		33043	914186	\$243.94
	54 Expense Distribution					32424	HOMEWOOD SUITES	39224	APACC76055	39782RCORBITT		948949	\$237.00
	54 Expense Distribution					32424	HOMEWOOD SUITES	39198	APACC65706		33122	940096	\$39.50
	317 Expense Distribution					103918	HOUSTON CHRONICLE THE	38758	APACC91342		426782002	791132	\$2,995.00
	308 Expense Distribution					211615	HURBAN, DAVID A	38915	APACC52208	INTERVIEWEXPS		843694	\$25.00
	308 Expense Distribution					206201	KIRSCH, STAN	38714	APACC72839	INTEXP		777365	\$274.28
	308 Expense Distribution					206201	KIRSCH, STAN	38714	APACC72839	INTEXP		777365	\$63.22
	308 Expense Distribution					207497	KURVINK, ROBERT J	38761	APACC91815	INTEXP		791520	\$319.81
	308 Expense Distribution					207497	KURVINK, ROBERT J	38761	APACC91815	INTEXP		791520	\$20.92
	264 Expense Distribution					39984	MANPOWER	38875	APACC37303		13339189	829141 734983A	\$1,548.00
	264 Expense Distribution					39984	MANPOWER	38894	APACC43860		13486955	835856 734983A	\$1,470.60
	308 Expense Distribution					212619	MOORE, JEFFREY	38950	APACC66339	INTERVIEWEXPS		854909	\$293.57
	308 Expense Distribution					212619	MOORE, JEFFREY	38950	APACC66339	INTERVIEWEXPS		854910	\$116.58
	308 Expense Distribution					212619	MOORE, JEFFREY	38950	APACC66339	INTERVIEWEXPS		854909	\$88.58

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308 Expense Distribution	212619 MOORE, JEFFREY	38950 APACC66339	INTERVIEWEXPS	854910	\$25.51
308 Expense Distribution	78128 PEREZ, CARLOS A	38810 APACC11268	INTERVIEWEXPENS	808680	\$178.92
54 Expense Distribution	67452 PLATTS	39183 APACC59902	6027	934688	\$897.50
317 Expense Distribution	51146 RESIDENCE INN	38841 APACC24187	2259	819969	\$10,050.00
317 Expense Distribution	51146 RESIDENCE INN	38841 APACC24187	2270	820003	\$6,750.00
317 Expense Distribution	51146 RESIDENCE INN	38890 APACC42727	2345	836956	\$4,875.00
317 Expense Distribution	51146 RESIDENCE INN	38841 APACC24187	2294	819971	\$4,875.00
317 Expense Distribution	51146 RESIDENCE INN	38861 APACC31334	2318	826822	\$4,503.00
317 Expense Distribution	51146 RESIDENCE INN	38877 APACC38395	2326	832079	\$4,500.00
317 Expense Distribution	51146 RESIDENCE INN	38845 APACC25325	2310	820649	\$4,500.00
317 Expense Distribution	51146 RESIDENCE INN	38845 APACC25325	9411144	820955	\$4,050.00
317 Expense Distribution	51146 RESIDENCE INN	38890 APACC42727	2348	836955	\$3,680.51
54 Expense Distribution	51146 RESIDENCE INN	38702 APACC69216	2008	772625	\$3,678.00
48 Expense Distribution	51146 RESIDENCE INN	38715 APACC73353	2077	779133	\$2,925.00
54 Expense Distribution	51146 RESIDENCE INN	38702 APACC69216	2007	772624	\$2,448.81
317 Expense Distribution	51146 RESIDENCE INN	38870 APACC35545	2245	829687	\$2,250.00
54 Expense Distribution	51146 RESIDENCE INN	38755 APACC89932	2164	788823	\$2,016.30
317 Expense Distribution	51146 RESIDENCE INN	38982 APACC79344	2378	865966	\$1,950.00
317 Expense Distribution	51146 RESIDENCE INN	38877 APACC38395	2330	832076	\$1,940.00
54 Expense Distribution	51146 RESIDENCE INN	38982 APACC79344	2398	865964	\$1,800.00
317 Expense Distribution	51146 RESIDENCE INN	38877 APACC38395	2325	832080	\$1,509.30
54 Expense Distribution	51146 RESIDENCE INN	38982 APACC79344	2379	865968	\$1,460.15
317 Expense Distribution	51146 RESIDENCE INN	38841 APACC24187	2293	820002	\$1,457.82
317 Expense Distribution	51146 RESIDENCE INN	38845 APACC25325	9411173	820954	\$1,350.00
317 Expense Distribution	51146 RESIDENCE INN	38845 APACC25325	9411128	820956	\$1,243.13
317 Expense Distribution	51146 RESIDENCE INN	38912 APACC51765	9411534	842888	\$1,200.00
317 Expense Distribution	51146 RESIDENCE INN	38852 APACC27854	9411336	818967	\$1,200.00
317 Expense Distribution	51146 RESIDENCE INN	38861 APACC31334	2317	826823	\$1,165.01
54 Expense Distribution	51146 RESIDENCE INN	38768 APACC93982	2183	793019	\$1,116.78
54 Expense Distribution	51146 RESIDENCE INN	38702 APACC69216	2009	772617	\$1,053.00
48 Expense Distribution	51146 RESIDENCE INN	38715 APACC73353	2078	779131	\$1,050.00
54 Expense Distribution	51146 RESIDENCE INN	38979 APACC77913	9411837	863173	\$979.00
317 Expense Distribution	51146 RESIDENCE INN	38877 APACC38395	2324	832077	\$979.00
317 Expense Distribution	51146 RESIDENCE INN	38877 APACC38395	2323	832078	\$975.00
54 Expense Distribution	51146 RESIDENCE INN	38741 APACC83437	2141	785043	\$975.00
54 Expense Distribution	51146 RESIDENCE INN	38705 APACC69757	9410727	765014	\$965.25
54 Expense Distribution	51146 RESIDENCE INN	38705 APACC69757	9410655	765010	\$965.25
308 Expense Distribution	51146 RESIDENCE INN	38700 APACC68244	9410725	765018	\$965.25
308 Expense Distribution	51146 RESIDENCE INN	38700 APACC68244	9410654	765015	\$965.25
54 Expense Distribution	51146 RESIDENCE INN	38988 APACC81728	2506	867764	\$937.17
317 Expense Distribution	51146 RESIDENCE INN	38852 APACC27854	9411339	818966	\$937.17
54 Expense Distribution	51146 RESIDENCE INN	38755 APACC89932	9410987	788359	\$937.17
54 Expense Distribution	51146 RESIDENCE INN	38741 APACC83437	9410891	779661	\$919.50
54 Expense Distribution	51146 RESIDENCE INN	38988 APACC81728	9411793	858989	\$900.00
54 Expense Distribution	51146 RESIDENCE INN	38982 APACC79344	2451	865969	\$900.00
317 Expense Distribution	51146 RESIDENCE INN	38845 APACC25325	9411368	820643	\$900.00
317 Expense Distribution	51146 RESIDENCE INN	38769 APACC94668	9411092	793013	\$900.00
317 Expense Distribution	51146 RESIDENCE INN	38769 APACC94668	9411037	791367	\$900.00
317 Expense Distribution	51146 RESIDENCE INN	38769 APACC94668	9410986	788392	\$900.00
317 Expense Distribution	51146 RESIDENCE INN	38769 APACC94668	2185	793020	\$900.00
317 Expense Distribution	51146 RESIDENCE INN	38764 APACC93278	9411090	793007	\$900.00
317 Expense Distribution	51146 RESIDENCE INN	38764 APACC93278	2187	793021	\$900.00
317 Expense Distribution	51146 RESIDENCE INN	38762 APACC92334	9411047	791368	\$900.00
317 Expense Distribution	51146 RESIDENCE INN	38762 APACC92334	9411041	791366	\$900.00
317 Expense Distribution	51146 RESIDENCE INN	38751 APACC88662	9410985	788375	\$900.00
317 Expense Distribution	51146 RESIDENCE INN	38751 APACC88662	2148	788361	\$900.00
54 Expense Distribution	51146 RESIDENCE INN	38741 APACC83452	9410905	781011	\$900.00
54 Expense Distribution	51146 RESIDENCE INN	38741 APACC83437	9410938	782922	\$900.00
54 Expense Distribution	51146 RESIDENCE INN	38741 APACC83437	9410928	782926	\$900.00
317 Expense Distribution	51146 RESIDENCE INN	38734 APACC80644	9410944	782924	\$900.00
317 Expense Distribution	51146 RESIDENCE INN	38734 APACC80644	9410942	782925	\$900.00
317 Expense Distribution	51146 RESIDENCE INN	38727 APACC78197	9410913	781013	\$900.00
317 Expense Distribution	51146 RESIDENCE INN	38727 APACC78197	9410904	781012	\$900.00
317 Expense Distribution	51146 RESIDENCE INN	38841 APACC24187	2258	819970	\$840.72
317 Expense Distribution	51146 RESIDENCE INN	38877 APACC38395	2328	832069	\$603.72
54 Expense Distribution	51146 RESIDENCE INN	39002 APACC87680	9411660	870823	\$520.65
54 Expense Distribution	51146 RESIDENCE INN	39020 APACC94132	9412094	878987	\$489.50
54 Expense Distribution	51146 RESIDENCE INN	39006 APACC88733	9412024	873120	\$489.50
54 Expense Distribution	51146 RESIDENCE INN	39002 APACC87680	9412003	873122	\$489.50
54 Expense Distribution	51146 RESIDENCE INN	38999 APACC86172	9411671	870824	\$489.50
54 Expense Distribution	51146 RESIDENCE INN	38999 APACC86172	2521	870832	\$489.50
54 Expense Distribution	51146 RESIDENCE INN	38992 APACC83290	9411824	863177	\$489.50

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54 Expense Distribution	51146 RESIDENCE INN	38992 APACC83290	2505	867763	\$489.50
54 Expense Distribution	51146 RESIDENCE INN	38992 APACC83290	2488	865547	\$489.50
54 Expense Distribution	51146 RESIDENCE INN	38985 APACC79867	9411886	865550	\$489.50
54 Expense Distribution	51146 RESIDENCE INN	38982 APACC79344	2409	865972	\$489.50
54 Expense Distribution	51146 RESIDENCE INN	39034 APACC00148	9412218	883630	\$487.50
54 Expense Distribution	51146 RESIDENCE INN	39034 APACC00148	9412217	883631	\$487.50
54 Expense Distribution	51146 RESIDENCE INN	39020 APACC94132	9412070	878984	\$487.50
54 Expense Distribution	51146 RESIDENCE INN	39003 APACC88131	9411743	870821	\$487.50
54 Expense Distribution	51146 RESIDENCE INN	39003 APACC88131	9411632	870835	\$487.50
54 Expense Distribution	51146 RESIDENCE INN	39002 APACC87680	9411634	870820	\$487.50
54 Expense Distribution	51146 RESIDENCE INN	39002 APACC87680	9411631	870836	\$487.50
54 Expense Distribution	51146 RESIDENCE INN	38999 APACC86172	9411633	870825	\$487.50
54 Expense Distribution	51146 RESIDENCE INN	38999 APACC86172	2504	867762	\$487.50
54 Expense Distribution	51146 RESIDENCE INN	38982 APACC79344	2397	865970	\$487.50
54 Expense Distribution	51146 RESIDENCE INN	38985 APACC79867	9411888	865560	\$468.67
54 Expense Distribution	51146 RESIDENCE INN	38985 APACC79867	9411859	865548	\$468.67
54 Expense Distribution	51146 RESIDENCE INN	38985 APACC79867	2489	865549	\$468.67
54 Expense Distribution	51146 RESIDENCE INN	38982 APACC79344	2399	865965	\$468.59
54 Expense Distribution	51146 RESIDENCE INN	38985 APACC79867	2478	865546	\$468.50
317 Expense Distribution	51146 RESIDENCE INN	38877 APACC38395	2329	832070	\$452.79
54 Expense Distribution	51146 RESIDENCE INN	39027 APACC97439	9412111	879010	\$450.00
54 Expense Distribution	51146 RESIDENCE INN	39034 APACC00148	9412113	879008	\$450.00
54 Expense Distribution	51146 RESIDENCE INN	39034 APACC00148	9412110	879011	\$450.00
54 Expense Distribution	51146 RESIDENCE INN	39020 APACC94132	9412112	879009	\$450.00
54 Expense Distribution	51146 RESIDENCE INN	39003 APACC88131	9412001	873121	\$450.00
54 Expense Distribution	51146 RESIDENCE INN	39003 APACC88131	9411963	870830	\$450.00
54 Expense Distribution	51146 RESIDENCE INN	39003 APACC88131	9411690	870818	\$450.00
54 Expense Distribution	51146 RESIDENCE INN	39003 APACC88131	9411674	870822	\$450.00
54 Expense Distribution	51146 RESIDENCE INN	39003 APACC88131	2360	870827	\$450.00
54 Expense Distribution	51146 RESIDENCE INN	39002 APACC87680	9411967	870826	\$450.00
54 Expense Distribution	51146 RESIDENCE INN	39002 APACC87680	9411962	870829	\$450.00
54 Expense Distribution	51146 RESIDENCE INN	39002 APACC87680	9411693	870816	\$450.00
54 Expense Distribution	51146 RESIDENCE INN	39002 APACC87680	9411689	870819	\$450.00
54 Expense Distribution	51146 RESIDENCE INN	38999 APACC86172	9411966	870834	\$450.00
54 Expense Distribution	51146 RESIDENCE INN	38999 APACC86172	9411964	870831	\$450.00
54 Expense Distribution	51146 RESIDENCE INN	38999 APACC86172	9411864	865554	\$450.00
54 Expense Distribution	51146 RESIDENCE INN	38999 APACC86172	9411691	870817	\$450.00
54 Expense Distribution	51146 RESIDENCE INN	38992 APACC83290	9411896	865551	\$450.00
54 Expense Distribution	51146 RESIDENCE INN	38992 APACC83290	9411891	865562	\$450.00
54 Expense Distribution	51146 RESIDENCE INN	38992 APACC83290	9411889	865561	\$450.00
54 Expense Distribution	51146 RESIDENCE INN	38992 APACC83290	9411842	863176	\$450.00
54 Expense Distribution	51146 RESIDENCE INN	38992 APACC83290	9411839	863172	\$450.00
54 Expense Distribution	51146 RESIDENCE INN	38992 APACC83290	9411838	863171	\$450.00
54 Expense Distribution	51146 RESIDENCE INN	38985 APACC79867	9411895	865564	\$450.00
54 Expense Distribution	51146 RESIDENCE INN	38985 APACC79867	9411892	865563	\$450.00
317 Expense Distribution	51146 RESIDENCE INN	38982 APACC79344	2360	865967	\$450.00
54 Expense Distribution	51146 RESIDENCE INN	38979 APACC77913	9411841	863175	\$450.00
54 Expense Distribution	51146 RESIDENCE INN	38992 APACC83290	9465928R	865553	\$377.33
54 Expense Distribution	51146 RESIDENCE INN	39030 APACC99169	9457049	882939	\$376.50
54 Expense Distribution	51146 RESIDENCE INN	39030 APACC99169	9460899R	882936	\$356.00
54 Expense Distribution	51146 RESIDENCE INN	38768 APACC93982	2184	793017	\$301.86
317 Expense Distribution	51146 RESIDENCE INN	38727 APACC78197	9457113R	781014	\$301.86
317 Expense Distribution	51146 RESIDENCE INN	38918 APACC53712	9411558	842887	\$244.75
317 Expense Distribution	51146 RESIDENCE INN	38918 APACC53712	9411563	842686	\$243.75
54 Expense Distribution	51146 RESIDENCE INN	39085 APACC19486	9453968R	903965	\$225.00
317 Expense Distribution	51146 RESIDENCE INN	38922 APACC54985	9411572	842960	\$225.00
317 Expense Distribution	51146 RESIDENCE INN	38922 APACC54985	9411569	842959	\$225.00
317 Expense Distribution	51146 RESIDENCE INN	38922 APACC54985	9411525	842955	\$225.00
317 Expense Distribution	51146 RESIDENCE INN	38922 APACC54985	9411522	842957	\$225.00
317 Expense Distribution	51146 RESIDENCE INN	38918 APACC53712	9411571	842961	\$225.00
317 Expense Distribution	51146 RESIDENCE INN	38918 APACC53712	9411570	842962	\$225.00
317 Expense Distribution	51146 RESIDENCE INN	38918 APACC53712	9411524	842956	\$225.00
54 Expense Distribution	51146 RESIDENCE INN	39034 APACC00148	9463755R	878992	\$222.50
54 Expense Distribution	51146 RESIDENCE INN	38982 APACC79344	2396	865971	\$150.93
317 Expense Distribution	51146 RESIDENCE INN	38922 APACC54985	9463630R	206840	\$150.93
317 Expense Distribution	51146 RESIDENCE INN	38912 APACC51765	9463492R	842954	\$150.93
317 Expense Distribution	51146 RESIDENCE INN	38890 APACC42727	2346	836954	\$150.93
317 Expense Distribution	51146 RESIDENCE INN	38877 APACC38395	2327	832081	\$150.93
54 Expense Distribution	51146 RESIDENCE INN	38755 APACC89932	2149	788360	\$150.93
54 Expense Distribution	51146 RESIDENCE INN	38741 APACC83437	2140	785042	\$150.93
317 Expense Distribution	51146 RESIDENCE INN	38715 APACC73353	2079	779132	\$150.93
54 Expense Distribution	51146 RESIDENCE INN	39030 APACC99169	9412147	882938	\$150.00

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54 Expense Distribution		51146 RESIDENCE INN	39034 APACC00148	9412145	882935	\$150.00
317 Expense Distribution		51146 RESIDENCE INN	38922 APACC54985	9463457R	842963	\$113.20
317 Expense Distribution		51146 RESIDENCE INN	38918 APACC53712	9463553R	842958	\$113.20
54 Expense Distribution		51146 RESIDENCE INN	39034 APACC00148	9455179R	883629	\$75.00
54 Expense Distribution		51146 RESIDENCE INN	38999 APACC86172	9465748R	870833	\$18.25
308 Expense Distribution		213742 SINGH, MANDER	38980 APACC78371	INTERVIEWEXPS	865098	\$82.45
308 Expense Distribution		213742 SINGH, MANDER	38980 APACC78371	INTERVIEWEXPS	865098	\$18.75
292 Expense Distribution		127157 SODEXHO INC & AFFILIATES	39052 APACC07148		206811	\$180.00
317 Expense Distribution		125801 TASHJIAN & COMPANY	38923 APACC55536		98766	\$150.00
54 Expense Distribution		221670 TECHNISCHE UNIVERSITAT BERGAKADEMIE	39372 APACC39423		1211	\$437.46
54 Expense Distribution		221670 TECHNISCHE UNIVERSITAT BERGAKADEMIE	39294 APACC05819	DE141136178	972115	\$345.60
380 Expense Distribution		60485 TREASURER STATE OF OHIO	38849 APACC27396	IGCC401	822844	\$12,500.00
54 Expense Distribution		8025 3-R INDUSTRIES INC	39224 APACC76055		5831	\$3,149.01
53 Expense Distribution		211807 AKERMAN SENTERFITT LLP	39107 APACC28472		8122293	\$1,392.00
53 Expense Distribution		211807 AKERMAN SENTERFITT LLP	39091 APACC22085		8149699	\$291.00
54 Expense Distribution	869907	5103599301 ASPEN TECHNOLOGY INC	38758 APACC91358		1484621	\$50,665.00
54 Expense Distribution		191997 ASPEN TECHNOLOGY INC	39752 APACC98495		7003711	\$1,107.76
54 Expense Distribution		191997 ASPEN TECHNOLOGY INC	39584 APACC28822		166391	\$1,075.50
54 Expense Distribution	9252410002	5001706401 CC TECHNOLOGIES	38992 APACC83304	TCCUS812102661	76837	\$32,560.00
54 Expense Distribution	9252410001	5001706401 CC TECHNOLOGIES	38992 APACC83304	TCCUS812102846	76838	\$19,165.64
317 Expense Distribution		17574 CHARLES RYAN ASSOCIATES INC	38715 APACC73353	0039022IN	779134	\$5,327.18
294 Expense Distribution		23865 EAGLE EXHIBIT SERVICES INC	38749 APACC87181		6800716	\$1,610.14
54 Expense Distribution	888953	5103639601 EAR TECHNOLOGY CONSULTANTS INC	38810 APACC11283		1603	\$22,331.29
54 Expense Distribution	888953	5103639601 EAR TECHNOLOGY CONSULTANTS INC	38728 APACC78689		1205	\$21,836.59
54 Expense Distribution	888953	5103639601 EAR TECHNOLOGY CONSULTANTS INC	38910 APACC50839		1606	\$21,131.60
54 Expense Distribution	888953	5103639601 EAR TECHNOLOGY CONSULTANTS INC	38873 APACC36124		1605	\$21,130.45
54 Expense Distribution	888953	5103639601 EAR TECHNOLOGY CONSULTANTS INC	38751 APACC88677		1601	\$20,635.80
54 Expense Distribution	888953	5103639601 EAR TECHNOLOGY CONSULTANTS INC	38779 APACC99791		1602	\$19,229.08
54 Expense Distribution	888953	5103639601 EAR TECHNOLOGY CONSULTANTS INC	38932 APACC59992		1607	\$18,783.23
54 Expense Distribution	888953	5103639601 EAR TECHNOLOGY CONSULTANTS INC	38967 APACC73790		1608	\$16,708.42
54 Expense Distribution	888953	5103639601 EAR TECHNOLOGY CONSULTANTS INC	38838 APACC22277		1604	\$13,202.90
54 Expense Distribution	888953	5103639601 EAR TECHNOLOGY CONSULTANTS INC	38769 APACC94685		1601	\$0.00
54 Expense Distribution	940770	5103760101 ENVIRONMENTAL SOLUTIONS & INNO	39052 APACC07161		533	\$16,696.30
54 Expense Distribution	940770	5103760101 ENVIRONMENTAL SOLUTIONS & INNO	39084 APACC18592		544	\$11,716.02
54 Expense Distribution	940770	5103760101 ENVIRONMENTAL SOLUTIONS & INNO	39023 APACC96300		523	\$1,259.09
54 Expense Distribution		24993 EPRI	39094 APACC23882	EP00AEPSPCECP66	84531	\$370,151.00
629 Expense Distribution		24993 EPRI	38706 APACC70249	EP00274595	62306	\$360,000.00
412 Expense Distribution		209252 FULTON, LARRY FARMS	38832 APACC19517		1070001	\$15,050.00
54 Expense Distribution	7716350021	5002762401 GAI CONSULTANTS INC	38985 APACC79884		2016240	\$217,046.78
54 Expense Distribution	7716350021	5002762401 GAI CONSULTANTS INC	38915 APACC52223		2015257	\$211,455.03
54 Expense Distribution	7716350021	5002762401 GAI CONSULTANTS INC	38932 APACC59992		2015551	\$202,737.11
54 Expense Distribution	8423800012	5002762401 GAI CONSULTANTS INC	38769 APACC94685		2013100	\$167,284.17
54 Expense Distribution	7716350021	5002762401 GAI CONSULTANTS INC	38908 APACC49902		2015090	\$166,700.64
54 Expense Distribution	7716350021	5002762401 GAI CONSULTANTS INC	38845 APACC25341		2014420	\$146,937.67
54 Expense Distribution	8423800010	5002762401 GAI CONSULTANTS INC	38831 APACC18900		2014038	\$134,954.28
54 Expense Distribution	7716350021	5002762401 GAI CONSULTANTS INC	38811 APACC12045		2013992	\$129,220.11
54 Expense Distribution	8423800012	5002762401 GAI CONSULTANTS INC	38789 APACC02962		2013589	\$110,474.85
54 Expense Distribution	8423800010	5002762401 GAI CONSULTANTS INC	38789 APACC02962		2013573	\$101,956.97
54 Expense Distribution	8423800012	5002762401 GAI CONSULTANTS INC	38846 APACC25851		2014496	\$97,520.20
54 Expense Distribution	8423800012	5002762401 GAI CONSULTANTS INC	38723 APACC77023		2012671	\$93,346.15
54 Expense Distribution	8423800012	5002762401 GAI CONSULTANTS INC	38831 APACC18900		2014033	\$89,955.50
54 Expense Distribution	8685210002	5103490001 GE/BECHTEL ALLIANCE	39577 APACC26266	N1H8828	116566	\$1,450,000.00
54 Expense Distribution	8685210002	5103490001 GE/BECHTEL ALLIANCE	39412 APACC54929	N1H4317	103466	\$1,450,000.00
54 Expense Distribution	8685210002	5103490001 GE/BECHTEL ALLIANCE	38847 APACC26287	N1H0910	69358	\$450,000.00
54 Expense Distribution	8685210002	5103490001 GE/BECHTEL ALLIANCE	38961 APACC71642	N1H1566	75016	\$375,000.00
54 Expense Distribution	8685210002	5103490001 GE/BECHTEL ALLIANCE	38880 APACC38896	N1H1084	70989	\$350,000.00
54 Expense Distribution	8685210002	5103490001 GE/BECHTEL ALLIANCE	38793 APACC04989	N1H0658	66094	\$175,000.00
54 Expense Distribution	8685210002	5103490001 GE/BECHTEL ALLIANCE	38777 APACC98387	N1H0500	65431	\$150,000.00
54 Expense Distribution	8685210002	5103490001 GE/BECHTEL ALLIANCE	38741 APACC83452	N1H0405	63639	\$150,000.00
54 Expense Distribution	8685210002	5103490001 GE/BECHTEL ALLIANCE	38741 APACC83452	N1H0404	63638	\$150,000.00
54 Expense Distribution	8685210002	5103490001 GE/BECHTEL ALLIANCE	38961 APACC71642	N1H1577	75017	\$128,000.00
54 Expense Distribution	8685210002	5103490001 GE/BECHTEL ALLIANCE	38986 APACC80454	N1H1764	76431	\$4,800.00
412 Expense Distribution		209150 JAMES ENGINEERING	38890 APACC42741		51202	\$1,405.80
54 Expense Distribution	8931700001	5103564401 JIM BOWDEN	38873 APACC36124	JRB003X	70715	\$1,437.50
134 Expense Distribution		48510 PJM INTERCONNECTION LLC	38799 APACC06977	IGCCPJMFACSTUA	66233	\$100,000.00
471 Expense Distribution		48510 PJM INTERCONNECTION LLC	38784 APACC01598		90005618	\$968.88
286 Expense Distribution		5608 PORTER WRIGHT MORRIS & ARTHUR	39058 APACC10025		842469	\$35,869.95
286 Expense Distribution		5608 PORTER WRIGHT MORRIS & ARTHUR	39105 APACC27492		846476	\$19,505.56
286 Expense Distribution		5608 PORTER WRIGHT MORRIS & ARTHUR	38908 APACC49916		827154	\$11,236.62
658 Expense Distribution		172909 PRACTICAL SOLUTIONS INC	38898 APACC46028		4302	\$39450
54 Expense Distribution		5103520901 REPRMAX INC	39437 APACC67348		130553	\$280.13
294 Expense Distribution		51952 ROBIN ENTERPRISES CO	39086 APACC20111		15508701	\$549.00



Support Documentation Request - Expense Distribution

132 Expense Distribution	8018750004	5005806102	SUN TECHNICAL SERVICES INC	38923	APACC55549	SUN0003637	73006	\$4,855.64	
54 Expense Distribution	8018750004	5005806102	SUN TECHNICAL SERVICES INC	38986	APACC80454	SUN0003778	76432	\$4,385.00	
132 Expense Distribution	8018750004	5005806102	SUN TECHNICAL SERVICES INC	38916	APACC52752	SUN0003621	72637	\$4,265.30	
376 Expense Distribution	8018750004	5005806102	SUN TECHNICAL SERVICES INC	38853	APACC28305	SUN0003484	69650	\$4,024.40	
376 Expense Distribution	8018750004	5005806102	SUN TECHNICAL SERVICES INC	38741	APACC83452	SUN0003255	63640	\$3,722.57	
376 Expense Distribution	8018750004	5005806102	SUN TECHNICAL SERVICES INC	38811	APACC12045	SUN0003403	67139	\$3,621.96	
132 Expense Distribution	8018750004	5005806102	SUN TECHNICAL SERVICES INC	38867	APACC33227	SUN0003507	70471	\$3,551.88	
132 Expense Distribution	8018750004	5005806102	SUN TECHNICAL SERVICES INC	38937	APACC61879	SUN0003668	73579	\$3,473.40	
376 Expense Distribution	8018750004	5005806102	SUN TECHNICAL SERVICES INC	38881	APACC39328	SUN0003542	71078	\$3,420.74	
132 Expense Distribution	8018750004	5005806102	SUN TECHNICAL SERVICES INC	38853	APACC28305	SUN0003484	69650	\$3,418.32	
656 Expense Distribution		59244	THELEN REID & PRIEST LLP	38705	APACC69785		6914082	190935	\$51,871.69
656 Expense Distribution		59244	THELEN REID & PRIEST LLP	38784	APACC01626		6920681	204523	\$24,822.44
656 Expense Distribution		59244	THELEN REID & PRIEST LLP	38840	APACC23660		6929119	215098	\$17,539.00
54 Expense Distribution	8378190007	5103048703	TRC ENVIRONMENTAL CORPORATION	39100	APACC25718		163551	84897	\$30,345.64
54 Expense Distribution	8378190007	5103048703	TRC ENVIRONMENTAL CORPORATION	38768	APACC93997		151373	64896	\$28,370.17
54 Expense Distribution	8378190007	5103048703	TRC ENVIRONMENTAL CORPORATION	38810	APACC11283		154403	67073	\$19,712.50
54 Expense Distribution	7039300018	5102540603	URS CORPORATION	38958	APACC69608		21926692	74738	\$26,130.37
54 Expense Distribution	7039300020	5102540603	URS CORPORATION	38803	APACC07937		2213336	66554	\$21,434.24
54 Expense Distribution	7039300018	5102540603	URS CORPORATION	38950	APACC66354		22690502	74323	\$14,034.95
53 Expense Distribution		173658	WICKWIRE GAVIN P C	38908	APACC49916	132011AGREATBEND	227567		\$28,754.32

\$8,489,467.22

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

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**Case No(s). 05-0376-EL-UNC**

Summary: Testimony Ohio Energy Group's (OEG) Direct Testimony and Exhibits of Lane Kollen electronically filed by Mr. Michael L. Kurtz on behalf of Ohio Energy Group