**BEFORE THE**

**GEORGIA PUBLIC SERVICE COMMISSION**

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| **IN THE MATTER OF: GEORGIA POWER COMPANY’S TWENTY-THIRD SEMI-ANNUAL VOGTLE CONSTRUCTION MONITORING (“VCM”) REPORT** | **DOCKET NO. 29849** |
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|  | **DIRECT TESTIMONY** |  |
|  |  |  |
|  | **AND EXHIBITS** |  |
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|  | **OF** |  |
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|  | **TOM NEWSOME, PE, CFA**  **PHILIP HAYET**  **LANE KOLLEN, CPA, CMA, CGMA** |  |
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|  | **ON BEHALF OF THE** |  |

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|  | **GEORGIA PUBLIC SERVICE COMMISSION** |  |
|  | **PUBLIC INTEREST ADVOCACY STAFF** |  |

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|  | **November 24, 2020** |  |
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# INTRODUCTION

**Q. PLEASE STATE YOUR NAMES, TITLES, AND BUSINESS ADDRESSES.**

A. My name is Tom J. Newsome. I am the Director of Utility Finance with the Georgia Public Service Commission (“Commission”). My business address is 244 Washington St., Atlanta, Georgia, 30334.

My name is Philip Hayet. I am a Vice President and Principal of J. Kennedy and Associates, Inc. (“Kennedy and Associates”). My business address is 570 Colonial Park Drive, Suite 305, Roswell, Georgia, 30075.

My name is Lane Kollen. I am a Vice President and Principal of Kennedy and Associates. My business address is 570 Colonial Park Drive, Suite 305, Roswell, Georgia, 30075.

**Q. MR. NEWSOME, WHAT ARE YOUR PRIMARY RESPONSIBILITIES WITH THE COMMISSION STAFF?**

A. I am responsible for economic, financial, and cost of equity analyses and evaluations at the Commission.

**Q. MR. HAYET AND MR. KOLLEN, WHAT ARE YOUR PRIMARY RESPONSIBILITIES WITH KENNEDY AND ASSOCIATES?**

A. Mr. Hayet provides consulting services to government agencies and utility customers related to electric utility system planning, resource analyses, production cost modeling, and other utility industry policy issues.

Mr. Kollen provides consulting services to government agencies and utility customers related to electric utility, natural gas utility, water utility, and sewer utility ratemaking, including accounting, finance, taxes, planning, and other utility industry policy issues.

**Q. PLEASE SUMMARIZE YOUR EDUCATION AND EXPERIENCE.**

A.We summarize our education, experience, professional certifications, and testimony appearances on Exhibit STF-NHK-1, Exhibit STF-NHK-2, and Exhibit STF-NHK-3 for Mr. Newsome, Mr. Hayet, and Mr. Kollen, respectively.

**Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?**

A. The purpose of our testimony is to address Georgia Power Company’s (“Company”) cost to complete (“CTC”) economic analyses and other analyses in its VCM 23 filing, and to provide Staff’s analysis of the economic benefit and the rate impacts of Vogtle 3 & 4 (“the Project” or “the Units”).

# REVIEW OF GEORGIA POWER COMPANY’S VCM 23 REPORT

**Q. PROVIDE A BRIEF OVERVIEW OF THE PROJECT SCHEDULE AND COST.**

A. In its VCM 23 Report, for the six-month period of January 1, 2020 through June 30, 2020, the Company continues to forecast a schedule delay of 68 months,[[1]](#footnote-2) with November 2021 and November 2022 as the regulatory Commercial Operation Dates (“COD”) for Units 3 and 4, respectively. The Total Project Cost has increased to $10.9 billion from $6.1 billion at certification, or 78 percent. The components of Total Project Cost are shown in the Table 1 below.[[2]](#footnote-3)

**Table 1**

|  |  |  |  |
| --- | --- | --- | --- |
|  | Capital / |  | Total |
|  | Construction | Financing | Project |
|  | Cost | Cost | Cost |
|  | ($ million) | ($ million) | ($ million) |
| VCM 23 Forecast | 7,814 | 3,043 | 10,857 |
| Certification | 4,418 | 1,695 | 6,113 |
| Cost Overrun | 3,396 | 1,348 | 4,744 |
| Percent Overrun | 77% | 80% | 78% |

Despite the $10.9 billion Total Project Cost, the Company has used only $7.3 billion in construction cost and $257 million of deferred financing cost in its economic analyses and rate impact quantifications.[[3]](#footnote-4)

The Company excluded $694 million of the construction cost that it previously agreed it would not seek to recover from customers. It also excluded $514 million in contingency cost which the Company may seek recovery of from customers when Unit 4 reaches commercial operation.[[4]](#footnote-5)

The Company did not incorporate the effects of any potential cancellation fees, unavoidable construction costs, or the income tax effects of the abandonment loss in the event the Project is cancelled in its cost to complete economic analysis.

**Q. BRIEFLY DESCRIBE THE CHANGES IN ASSUMPTIONS REFLECTED IN THE COMPANY’S COST TO COMPLETE ANALYSES AND RATE IMPACT QUANTIFICATIONS COMPARED TO THE VCM 22 FILING.**

A. The Company generally describes these changes in the VCM 23 Report.[[5]](#footnote-6) The Company relied on the same major underlying planning assumptions as it did in the VCM 22 Report, which include the November 2021 and November 2022 regulatory CODs for Units 3 and 4, respectively, fuel forecasts, load forecasts, and new generation technology costs. However, the Company made changes to the pre-in-service operation and maintenance (“O&M”) expense, post-in-service O&M, Department of Energy (“DOE”) loan savings, nuclear fuel expense, and marginal and embedded costs of capital, including the capitalization ratios adopted by the Commission in the Company’s 2019 base rate case. The Company also incorporated seasonal planning in its expansion plan modeling, so that the Company’s asserted need for capacity now is driven by the Winter peak demand, not Summer peak demand. In the aggregate, these changes in assumptions did not have a material effect on the cost-to-complete economic analyses compared to VCM 22.

**Q. HOW MUCH HAS ALREADY BEEN SPENT ON THE PROJECT THROUGH THE END OF THE VCM 23 PERIOD?**

A. As of June 30, 2020, the Company has incurred $6.6 billion of construction cost and $2.4 billion of financing cost for a total cost of $9.0 billion.[[6]](#footnote-7)

**Q. HOW MUCH REMAINS TO BE SPENT BY THE COMPANY ON THE PROJECT THROUGH THE END OF CONSTRUCTION?**

A. Over the remainder of the construction period, the Company estimates it will incur an additional $1.25 billion of construction and capital costs and an additional $645 million of financing cost for total cost of $1.9 billion.[[7]](#footnote-8)

# STAFF ECONOMIC ANALYSES

**Q. WHAT DOES STAFF’S COST TO COMPLETE ECONOMIC ANALYSES INDICATE?**

A. The Staff CTC analyses, which ignore the $9.0 billion already incurred by the Company as of June 30, 2020, indicate that it is economic *to complete* the Project *if* the Company adheres to its current construction cost forecast and the November 2021 and November 2022 regulatory COD forecasts.

**Q. WHY DID THE COMPANY AND THE STAFF IGNORE THE $9 BILLION THE COMPANY HAS ALREADY INCURRED IN THE COST TO COMPLETE ANALYSES?**

A. The purpose of a cost to complete analysis is to examine whether it is economic to finish a project, not to evaluate whether the project is economic on a total cost basis. Normally, the closer a project is to completion, the more economic it is on a cost-to-complete basis because more and more of the total project costs are ignored in the analysis. In this case, where we are eleven years into the Project, it should not be surprising that it appears to be more economic on a cost to complete basis to finish the Project than it is to abandon the Project and start over with construction of a natural gas-fired alternative.

Staff performed other analyses which quantify the impact of the total cost of the Units on ratepayers.

**Q. WHAT OTHER COMPANY ANALYSIS DID STAFF REVIEW?**

A. In its VCM 23 Report, the Company provided a “Replacement Energy Cost and Deferred Operating Cost” table (Table 1.2), which purports that through the end of the VCM 23 period, the delay of the new Vogtle units has so far only resulted in a net cost of $67 million to customers. As described in Staff’s prior testimony, the premise underlying the table is fundamentally flawed as it ignores the significant additional cost of financing recovered from ratepayers during the 68-month construction delay period that would not have been incurred had the Project been completed on-time and on-budget. For the entire delay period through November 2022 ratepayers will pay an additional $1.8 billion in revenue requirements during the construction period due to the delays and cost overruns. In addition, the Company mischaracterizes the deferral of certain costs as savings to ratepayers. There is no savings to customers as these costs are recovered from ratepayers once the Units are in operation.

**Q. PLEASE SUMMARIZE THE FINANCIAL IMPACT OF THE DELAYS AND COST OVERRUNS ON RATEPAYERS.**

A. During the construction period, the Company is currently expected to recover approximately $3.9 billion under the Nuclear Construction Cost Recovery (“NCCR”) tariff from customers. This is nearly double the $2.1 billion the Company would have collected if the Units had been completed in April 2016 and 2017 in accordance with the certification schedule. For the entire delay period through November 2022 ratepayers will pay an additional $1.8 billion in NCCR revenue requirement during the construction period due to the delays and cost overruns.[[8]](#footnote-9) For a typical residential customer the additional amount collected through the NCCR tariff is approximately $385 during the construction period.[[9]](#footnote-10)

Once Units 3 and 4 are in commercial service, the Company may request to add $8.1 billion to its rate base.[[10]](#footnote-11) This amount is 83 percent greater than the $4.4 billion assumed at certification. This additional $3.7 billion in rate base will increase ratepayer revenue requirements by approximately $13.5 billion over the 60-year life of the Units and increase annual revenue requirements by, approximately, an average of $395 million and $375 million during the first five and ten years in operation, respectively. The approximate impact of the additional $3.7 billion on residential customers would be an increase of $5.50 per month and $5.10 per month during the first five and ten years in operation, respectively.

In conclusion, ratepayers will pay substantially more both prior to and after the Units begin providing service due to the delays and cost overruns.

**Q. HOW HAVE THESE CAPITAL AND FINANCING COSTS INCREASES IMPACTED THE ECONOMIC BENEFIT OF THE UNITS FOR RATEPAYERS?**

A. The cost increases significantly reduce the economic benefit of the Units. The figures below are based on current assumptions, and provide a comparison of the cumulative revenue requirements of Vogtle 3 and 4 versus natural gas combined cycle units under different assumptions about natural gas prices and carbon dioxide emission costs. Nominal revenue requirements are used in this analysis to indicate the impact on ratepayer bills.

The first graph provides a comparison of the Vogtle 3 and 4 revenue requirements to natural gas combined cycle units for the Low Natural Gas price forecast. The Vogtle Units 3 and 4 cumulative nominal revenue requirement exceeds the combined cycle nominal revenue requirement under all three CO2 emission price forecasts.

**Figure 1**

The second graph provides a comparison for the Moderate Natural Gas price forecast. The Vogtle Units 3 and 4 cumulative nominal revenue requirement exceeds the combined cycle nominal revenue requirement under all three CO2 emission price forecasts.

**Figure 2**

The third graph provides a comparison for the High Natural Gas price forecast. The Vogtle Units 3 and 4 cumulative nominal revenue requirement exceeds the combined cycle nominal revenue requirement under the $0/Ton and $10/Ton CO2 emission price forecast cases for the entire period. Under the $20/Ton CO2 emission price forecast, the Vogtle 3&4 cumulative nominal revenue requirement exceeds the combined cycle nominal revenue requirement until 2076.

**Figure 3**

**Q. PLEASE SUMMARIZE THE RESULTS OF THE THREE GRAPHS.**

A. The revenue requirement of Vogtle 3 & 4 significantly exceeds that of natural gas combined cycle units over the entire 60-year operating life under all low and moderate (base) gas price and carbon dioxide emission price scenarios. Only in one scenario of the nine (high gas price and high carbon dioxide emission price) is the cumulative Vogtle 3 & 4 revenue requirement less than combined cycle and then, only at the very end of the operating life of the Units.

**Q. WHAT WOULD THE RESULTS OF A TRADITIONAL ECONOMIC ANALYSIS USING PRESENT VALUE DOLLAR RESULTS INDICATE?**

A. When the life-cycle revenue requirement results are compared on a cumulative present value basis, the revenue requirements for Vogtle 3 and 4 are greater than the revenue requirements for the combined cycle unit alternative every year in all nine of the natural gas price and CO2 emission price cases.

**Q. WHAT IS THE REVENUE REQUIREMENT IN DOLLARS PER MEGAWATT HOUR OF VOGTLE 3&4 VERSUS A COMBINED CYCLE UNIT?**

A. Staff estimates the total average dollars per megawatt hour revenue requirement of Vogtle 3&4 to be approximately $146/MWh compared to $89/MWh for the combined cycle unit based on the Mod gas $0/Ton CO2 forecast.[[11]](#footnote-12)

**Q. HOW DID THE COMPANY’S MATERIALLY INACCURATE COST ESTIMATES IMPACT STAFF’S ECONOMIC ANALYSIS AND RECOMMENDATIONS AT EACH VCM PROCEEDING?**

A. The Company grossly under-estimated the cost of Vogtle 3&4 in its filings and testimony to the Commission during the first ten years of the Project. It took the Company until at least 2018 to provide what may be a reasonably accurate cost estimate. Without accurate cost information both the Company’s and the Staff’s economic analyses, conclusions and recommendations were inaccurate.

# RATEMAKING ISSUES

**Q. DESCRIBE THE ASSUMPTIONS REFLECTED IN THE COMPANY’S RATE IMPACT QUANTIFICATIONS.**

A. In its rate impact quantifications, the Company assumes that depreciation on Unit 3 and common costs in excess of the costs “deemed prudent” will be deferred and that the return on the Unit 3 and common costs not included in either the NCCR or base rates will be deferred until the month after the Unit 4 regulatory COD. It also assumes that the deferred amounts will be recovered from ratepayers over a five-year amortization period. The Company further assumes that it will recover O&M expense and all other operating expenses as incurred.

**Q. IS THE COMPANY’S DEFERRAL OF DEPRECIATION ON UNIT 3 AND COMMON COSTS CONSISTENT WITH THE SUPPLEMENTAL INFORMATION REVIEW “SIR” STIPULATION?**

A. No. Neither the VCM 17 Order nor the SIR Stipulation authorize the deferral of depreciation on Unit 3 and common costs. Staff’s agreement to the SIR Stipulation was contingent on the Company absorbing certain costs during the time period between the Unit 3 and Unit 4 regulatory CODs with no rate recovery during that time period and no deferral and subsequent recovery of these costs.

**Q. ARE THE COMPANY’S RATE IMPACT QUANTIFICATIONS CONSISTENT WITH THE NARRATIVE DESCRIPTIONS OF ITS PROPOSED RATEMAKING PROVIDED IN RESPONSE TO DISCOVERY?[[12]](#footnote-13)**

A. No. The Company asserts that it will seek to defer O&M expense on Unit 3 and common costs in its base rate request prior to the Unit 3 regulatory COD; however, it reflects current recovery of the O&M expense in its rate impact quantifications.

**Q. EXPLAIN STAFF’S INTERPRETATION OF THE VCM 17 ORDER AND SUPPLEMENTAL INFORMATION REVIEW (“SIR”) STIPULATION.**

A. The Staff and Company have different interpretations of the VCM 17 Order and SIR Stipulation adopted in that Order and the effect on base rates. Both the Staff and Company economic analyses assume that NCCR rates will be reduced when a portion of Unit 3 and common costs are placed in rate base in the month following Unit 3 COD. Both the Staff and Company’s economic analyses assume that base rates will be increased to recover certain Unit 3 and common costs in the month following Unit 3 COD. However, the Staff and Company differ on the amounts that will be removed from NCCR rates and the amounts that will be reflected in base rates.

The SIR Stipulation provided that capital costs verified and approved through December 2015 would be deemed prudent except under certain circumstances. The SIR Stipulation provided that the Vogtle Units 3 and 4 costs would be placed in base rates on the latter of either December 31, 2020, or Unit 4 reaching commercial operation. However, the VCM 17 Order modified the treatment of a portion of the Unit 3 and common costs. In that Order, the Commission authorized the Company to include Unit 3 and common costs that had been verified and approved and deemed prudent through December 2015 in base rates starting the month after Unit 3 COD.

In the VCM 17 Order, the Commission also ruled that “[t]he balance of the proceeds received from Toshiba, net of the Company’s costs to obtain that payment and net of the costs of providing … customer credits, will be applied to the CWIP balance.” The CWIP balance included only costs that already had been incurred by the Company; it did not include future costs that had not yet been incurred. Only a portion of the costs in CWIP have been deemed prudent.[[13]](#footnote-14) Staff’s position is that the Toshiba Parental Guarantee (“TPG”) funds can only be applied to offset costs that have been deemed prudent by the Commission.[[14]](#footnote-15) Otherwise, ratepayers may be paying costs which the Commission has not yet, and may never, find to be prudent. Therefore, the TPG funds can only be applied to the $3.5 billion deemed prudent in the SIR stipulation.

**Q. HOW DOES THIS DIFFERENCE IN INTERPRETATION IMPACT THE AMOUNT OF UNIT 3 AND COMMON COSTS THAT WILL BE INCLUDED IN BASE RATES WHEN UNIT 3 IS COMPLETED?**

A. The Staff interpretation results in an increase in base rates to include $1.13 billion of Unit 3 and common costs in the month following commercial operation, whereas the Company interpretation is that it will be allowed to include $2.34 billion of these costs in base rates at that time.[[15]](#footnote-16)

The Staff interpretation also removes the full amount to be included in base rates from the capital costs underlying the NCCR tariff to match how these capital costs are financed. This contrasts with the Company interpretation that splits the amount included in base rates between a reduction in the NCCR capital costs and the capital costs which were accruing AFUDC at a lower rate.

**Q. ARE THERE OTHER DIFFERENCES IN HOW STAFF AND THE COMPANY TREAT COSTS RELATING TO UNIT 3 AND COMMON COSTS?**

A. Yes. Staff applied its interpretation of the Unit 3 and common costs allowed in base rates consistently for both the costs included in rate base and the related depreciation expense.

The Staff analyses assume that the depreciation expense on the Unit 3 costs that are not allowed in rate base until after the Unit 4 COD will be absorbed by the Company. However, the Company assumes that all depreciation expense on the Unit 3 costs during that period will be deferred with interest and subsequently recovered from ratepayers over a five-year period.

The Staff analyses assumes that the Unit 3 costs in excess of the costs deemed prudent pursuant to the SIR Stipulation and VCM 17 Order will not be included in rate base until after Unit 4 is complete and the Commission reviews the additional costs to determine whether they are prudent and allowed prospective base rate recovery.

The Staff analyses also assume that Unit 3 O&M expense and decommissioning expense will be absorbed by the Company from the month after the Unit 3 COD until the month after the Unit 4 regulatory COD, and not deferred or subsequently recovered from ratepayers.[[16]](#footnote-17) Financing costs on the Unit 3 plant balance not included in base rates would continue to be recovered through the NCCR or capitalized as AFUDC at the reduced ROE rates consistent with the SIR Stipulation and the VCM 17 Order.

**Q. WHAT IS THE CUSTOMER RATE IMPACT OF STAFF’S AND THE COMPANY’S DIFFERENT INTERPRETATIONS OF THE VCM 17 ORDER AND SIR STIPULATION?**

A. Assuming Unit 4 is placed in service one year after Unit 3, the revenue requirement collected from ratepayers in base rates during the first year of Unit 3 commercial operation would be materially different depending on the interpretation of the VCM 17 order and stipulation. Under Staff’s interpretation, the base rate revenue requirement would be approximately $420 million. Under the Company’s interpretation, the base rate revenue requirement would be approximately $660 million.[[17]](#footnote-18) Ratepayer bills would be lower by approximately $240 million under Staff’s interpretation during the year between the Unit 3 and Unit 4 COD dates. If Unit 4 is placed in service more than one year after Unit 3, then this difference in the impact to ratepayers would increase.

**Q. HAVE YOU REVISED THE COMPANY’S RATE IMPACT QUANTIFICATIONS TO REFLECT THE STAFF ASSUMPTIONS USED IN THE STAFF COST TO COMPLETE ANALYSES?**

A. Yes. Staff revised the rate impact quantifications to reflect Staff’s assumptions in its economic analyses, including, but not limited to, the assumptions related to depreciation expense and O&M expense on Unit 3 and common facilities. The Staff’s rate impact quantifications do not reflect a resolution of the other potential problems we identified and describe below that are reflected in the Company’s rate impact quantifications, although the Commission will need to resolve those issues when the Company seeks to include Unit 3 and common costs in base rates.

The following graph provides a comparison of the Staff’s customer rate impact quantifications to the Company’s customer rate impact quantifications on an annual basis through 2027.

**Figure 4**

Note that from 2023 through 2027, Staff’s cumulative rate impact is higher than the Company’s due to the fact that Staff’s analysis assumes the Company ultimately will request recovery of the $514 million contingency amount, and therefore it is included in the analysis. The Company’s analysis excludes that contingency amount.

**Q. DESCRIBE THE OTHER POTENTIAL CONCERNS WITH THE COMPANY’S RATE IMPACT QUANTIFICATIONS THAT THE STAFF HAS IDENTIFIED.**

A. There are numerous concerns that the Commission will need to address when the Company seeks to include Unit 3 and common costs in base rates. These issues do not need to be resolved in this VCM 23 proceeding, but are briefly addressed because these issues will affect the timing and amount of the rate increases that will be necessary as each Unit is completed.

First, the Company has not reflected the reduction in fixed or overhead cost assigned to each existing nuclear unit (Hatch Units 1 and 2 and Vogtle Units 1 and 2) once Vogtle Units 3 and 4 are placed in service. The overhead cost assigned to Vogtle 3 and 4 will or should reduce the remaining overhead cost to be assigned to the existing units. The Commission’s consideration of the Company’s request to recover the Unit 3, Unit 4 and common costs in base rates should take into account the reduction in overhead cost to existing nuclear units.

Second, the Company relied on a generic decommissioning cost estimate applicable to both Units that is outdated and does not include decommissioning of spent nuclear fuel or site restoration costs. The decommissioning cost estimate was developed in 2006. The Company escalated this estimate for each Unit to reflect the current regulatory CODs for Units 3 and 4. The Company is presently in the process of performing a new decommissioning study, which it expects to be completed prior to the regulatory COD for Unit 3.

Third, there are anomalies in the annual decommissioning expense for each Unit whereby the decommissioning expense starts high in the early years and then declines in two stages in subsequent years. This is an unusual pattern. Decommissioning expense typically is calculated as a levelized annuity over the service lives of the nuclear units.

Fourth, the decommissioning expense does not reflect, and the Company claims that it has not considered, savings that may inure to all four Vogtle Units if the Vogtle 1 and 2 decommissioning is delayed until after all four Units are retired and then decommissioned at that time. A delay in Vogtle 1 and 2 decommissioning would allow more time for the decommissioning trust funds to grow due to additional earnings on trust fund investments and may reduce ratepayer contributions to the funds. The Commission will need to determine if this benefit should be pursued and the effect that it could have on the rate increases required when Unit 3 and common and Unit 4 are completed.

**Q. DESCRIBE THE COMPANY’S PROPOSAL TO INCLUDE UNIT 3 AND COMMON FACILITIES DEEMED PRUDENT IN BASE RATES.**

A. The Company described its proposal in response to Staff discovery in the VCM 22 proceeding as follows:

[T]he capital costs related to Unit 3 and Common facilities deemed prudent in the January 3, 2017 Stipulation will be included in the Company’s request to adjust retail base rates and that such request will occur before Commercial Operation of Unit 3, and such adjustment to retail base rates will be effective the first month following Commercial Operation of Unit 3. As provided by law, the NCCR will remain in effect until new rates are set, but once Unit 3 capital costs are in base rates, the portion of the NCCR related to Unit 3 and Common facilities will be reduced correspondingly. Consistent with prior Commission practice, the Company also expects to request an order allowing it to defer recovery of the O&M costs associated with the operation of Unit 3 and Common facilities until the next regularly scheduled rate case goes into effect, which is currently expected to be January 1, 2023.

As further provided in the Commission’s 17th VCM Order, upon reaching fuel load of Unit 4, the Company plans to make a filing with the Commission to determine the adjustment to retail base rates necessary to include the remaining capital costs of Units 3 and 4 in retail base rates. The Commission has stated that during this review it will determine the remaining issues pertaining to prudence of Units 3 and 4 costs. Following the Commission’s decision on prudency of those costs, any rate adjustment would be effective the first month following Commercial Operation of Unit 4. Upon commercial operation of Unit 4, the Company expects to request an order allowing it to defer recovery of the O&M costs associated with the operation of Unit 4 until the next regularly scheduled rate case goes into effect, which is currently expected to be January 1, 2023.[[18]](#footnote-19)

**Q. DID THE COMPANY DESCRIBE THE FORM OR TIMING OF SUCH REQUESTS, HOW IT WOULD CALCULATE RATE BASE, OPERATING INCOME, AND RATE OF RETURN, OR PROPOSE A PROCEDURAL SCHEDULE?**

A. No.

**Q. DOES STAFF HAVE ANY CONCERNS?**

A. Yes. First, there are significant differences between the Company and Staff regarding the ratemaking for Unit 3 and Common facilities that will need to be resolved prior to resetting base rates in the month following Commercial Operation of Unit 3. There also will be effects on the NCCR and the fuel rates. Given the large impact of Unit 3 and Unit 4 on base rates it is critical that Staff and other parties have sufficient time to review costs that the Company will request to recover from ratepayers.

Second, such requests constitute rate cases and will require an application, schedules, workpapers, and testimony, all of which are required in a rate case to determine the revenue requirement and the appropriate form(s) of cost recovery, whether through the base revenue requirement, NCCR, fuel cost recovery, deferrals with subsequent recovery, or no recovery either temporary or permanent. In addition, such requests are subject to various procedural requirements that allow for a review and assessment of proposed costs, which require participation by Staff and intervenor parties.

Third, the requests will require the Commission to determine the test year for the rate base and operating expense components. All of these costs necessarily will be estimated or forecast amounts, except for the beginning plant cost “deemed prudent in the January 3, 2017 Stipulation.” The Commission will need to determine whether the rate base reflects amounts at the regulatory COD or a thirteen-month average forecast for each rate base component. The Commission will need to determine the just and reasonable depreciation rates and expense, decommissioning expense, operation and maintenance expense, administrative and general expense, and property tax expense. The Commission will need to determine the federal and state income tax expense, and will need to address the just and reasonable production tax credits (“PTCs”) and the manner in which the PTCs will be reflected in the revenue requirement (base rates or fuel cost recovery, subject to true-up, etc.).

**Q. WHAT ARE YOUR RECOMMENDATIONS?**

A. Staff recommends that the Commission direct the Company to file an Application to adjust base rates, NCCR rates, and fuel rates, and the related testimony, schedules, and workpapers at least six months prior to the regulatory COD.[[19]](#footnote-20) This timing is essential to allow the Commission and all parties sufficient time to address these important ratemaking issues.

Staff also recommends that the Commission direct the Company to address and provide all support, including quantifications of all components of the revenue requirements, for the increase in base rates; the reduction in NCCR rates; the changes in fuel rates, and the nuclear fuel expense included in the fuel rates resulting from its proposals; the treatment of PTCs; and all support, including quantifications of all components of the revenue requirements for proposed deferrals of expenses, such as depreciation expense and/or O&M expense. At a minimum, the Company should provide all schedules in the same format and level of detail reflected in its base rate case filings and provide all workpapers in live Excel format with all formulas intact, as well as all other documentary support.

# OTHER ISSUES

**Q. WHAT IS STAFF’S RESPONSE TO THE COMPANY’S RECOMMENDATION TO DISCONTINUE PROVIDING COST-TO-COMPLETE ANALYSIS INFORMATION?**

A. Staff disagrees. The information provided in the Company’s cost to complete economic analysis is necessary for certain Staff analyses, and Staff believes this information provides more than just “marginal value to the Commission.”[[20]](#footnote-21) Staff must have this information updated each VCM so it may perform accurate analyses for purposes other than just developing cost-to-complete analyses. For example, both the Company and Staff use the economic analysis modeling results to perform a rate impact analysis. The rate impact analysis would not be possible without the Company updating its modeling assumptions and performing production cost and capital revenue requirement analyses. Second, Staff uses the information to evaluate total revenue requirements of both the Vogtle Project and the alternative combined cycle project.

The additional analyses that Staff performs are important now, and will be even more important soon when the Commission begins to consider cost recovery proposals. Furthermore, the Company always provides updated assumptions that Staff reviews and evaluates including the remaining spending curve, post COD O&M costs, nuclear fuel expenditures, etc. Staff continues to need this information and does not believe the Company should be relieved of its responsibility to supply it to Staff.

Finally, the Company is switching over to a new modeling software (Aurora) which Staff will have to become familiar with in order to access the Company’s results. For all of these reasons, Staff maintains that the Company should continue to provide the cost-to-complete economic analysis information.

**Q. DOES THIS CONCLUDE YOUR TESTIMONY?**

A. Yes.

**BEFORE THE**

**GEORGIA PUBLIC SERVICE COMMISSION**

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| **IN THE MATTER OF: GEORGIA POWER COMPANY’S TWENTY-THIRD SEMI-ANNUAL VOGTLE CONSTRUCTION MONITORING REPORT** | **DOCKET NO. 29849** |
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Summary of Educational and Professional Experience of Tom J. Newsome

Mr. Newsome received a Bachelor of Chemical Engineering with certificates in Pulp & Paper and Polymers from the Georgia Institute of Technology in June 1986. In 1994, Mr. Newsome passed both required examinations and received a professional engineering license (PE) from the State of North Carolina. Mr. Newsome received a Master of Science in Business Economics and a Master of Science in Finance from Georgia State University in August 1996 and June 1997, respectively. Mr. Newsome is the recipient of the George J. Malanos Graduate Award for Academic Excellence for completing the finance program with a 4.0 grade-point average. In 2003, Mr. Newsome received Chartered Financial Analyst (CFA) designation from the CFA Institute after successfully completing three six-hour examinations on security analysis and portfolio management.

After graduation from Georgia Tech, Mr. Newsome worked as plant/process engineer for Shaw Industries, a carpet manufacturer. In April 1988, Mr. Newsome joined Weatherly, Inc., engineering and construction firm specializing in fertilizer plants, as a process engineer. Mr. Newsome’s primary responsibilities were process design and plant start-ups, including start-ups in Korea and India. Mr. Newsome joined Midrex Direction Reduction Corp., an applied research, engineering and construction firm with proprietary iron ore processing plant technology in March 1993 as a process engineer. Mr. Newsome duties were similar to those at Weatherly, including assisting in the start-up of the world’s largest Direct Reduction Iron plant in India.

Following graduation from graduate school at Georgia State, Mr. Newsome joined Georgia Gulf Corporation in 1997 as a corporate development analyst. While at Georgia Gulf, Mr. Newsome performed financial analysis and modeling for natural gas purchasing/hedging program, developed a “make-or-buy” model for methanol business, performed financial modeling for an acquisition, and calculated and summarized the financial performance of prior capital investments. In 1999, Mr. Newsome joined FMV Opinions, Inc. as a business valuation analyst and valued private companies for gift and estate tax, transactional and management planning purposes.

Mr. Newsome joined the Georgia Public Service Commission (“Commission”) in January 2005 as a Financial Analyst/Economist. Mr. Newsome was promoted to Director of Utility Finance in 2008.

Mr. Newsome has testified in fifteen Georgia Power Company (“Company” or “Georgia Power”) proceedings before the Commission. Mr. Newsome’s most recent testimony was in Docket 43011 Fuel Cost Recovery (FCR-25) on the Company’s hedging program and certain other issues. Prior to that Mr. Newsome’s testified in Docket 29849 20th / 21st Vogtle Construction Monitoring (“VCM”) on Vogtle economics. Prior to that Mr. Newsome’s testified in Docket 42310 Georgia Power Company’s 2019 Integrated Resource Plan on supply side and certain other issues. Prior to that testimony Mr. Newsome testified in Docket 29849 19th Vogtle Construction Monitoring (“VCM”), 18th VCM and 17th VCM on the economics of continuing Vogtle 3 and 4 construction and provided the Commission policy recommendations to protect ratepayers. Prior to testifying in the 17th VCM Mr. Newsome testified in the 2016 Integrated Resource Plan on the Company’s requested to capitalize cost for investigation of new nuclear units. Mr. Newsome’s testified in Docket No. 39638 Fuel Cost Recovery (FCR-24) on the Company’s natural gas hedging program. In Docket No. 22403, Mr. Newsome addressed Georgia Power Company’s natural gas hedging program and in Docket No. 24506 Mr. Newsome testified on the application of AFUDC accounting for calculating financing cost of capital projects. In Docket No. 27800, Certification of Plant Vogtle Expansion, Mr. Newsome addressed the sources, impact and mitigation of financial risk from the construction and operation of new nuclear units at Plant Vogtle. Mr. Newsome testified in Docket No. 29849 concerning Georgia Power’s First Semi-annual Construction Monitoring Report on Plant Vogtle expansion. Mr. Newsome evaluated the economic analysis performed by Georgia Power and developed Staff’s own independent economic and risk analysis of the Project. In the Second Vogtle Semi-annual hearing, Mr. Newsome testified on the Company’s proposal to change how escalation on certain project cost was calculated (Amendment 3). In the Third Vogtle Semiannual hearing and in separate proceeding, Adoption of a Risk Sharing Mechanism, Mr. Newsome testified on Staff’s revised risk sharing mechanism for Vogtle 3 & 4. In Docket No. 28945 Fuel Cost Recovery FCR–21, Mr. Newsome testified on seasonal rates. Mr. Newsome also presented cost of equity testimony in Atmos Energy Corporation’s Rate Case in Docket No. 30442 and Generic Proceeding to Implement House Bill 168 (small telephone companies) in Docket No. 32235 in 2011 and 2018. Mr. Newsome provided testimony before the Commission in Georgia Power’s 2013 Base Rate Case in Docket No. 36989 on the Company’s projected cost of debt for 2014 – 2016. Mr. Newsome’s primarily responsibility, prior to presenting testimony in these dockets, has been performing analyses of the parties’ cost of equity capital positions in Docket Nos. 18638 (Atlanta Gas Light Company 2004/2005 Rate Case), 19758 (Savannah Electric and Power Company 2004 Rate Case), 20298 (Atmos Energy Corporation - Georgia Division 2005 Rate Case), 25060 (Georgia Power Co. 2007 Rate Case) and 27163 (Atmos Energy Corporation - Georgia Division 2008 Rate Case) and developing the Advisory PIA Staff’s cost of equity recommendation to the Commission.

**BEFORE THE**

**GEORGIA PUBLIC SERVICE COMMISSION**

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| **IN THE MATTER OF: GEORGIA POWER COMPANY’S TWENTY-THIRD SEMI-ANNUAL VOGTLE CONSTRUCTION MONITORING (“VCM”) REPORT** | **DOCKET NO. 29849** |
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**EDUCATION/CERTIFICATION**

M.S., Electrical Engineering, Georgia Institute of Technology, 1980

B.S., Electrical Engineering, Purdue University, 1979

Cooperative Education Certificate, Purdue University, 1979

**PROFESSIONAL AFFILIATIONS**

National Society of Professional Engineers

Georgia Society of Professional Engineers

Institute of Electrical and Electronic Engineers

**EXPERIENCE**

Since completing his Master’s program, Mr. Hayet worked for fifteen years at Energy Management Associates, now Ventyx, providing consulting services and client service support to electric utility companies for the widely used planning models, PROMOD IV and STRATEGIST. Mr. Hayet had an instrumental role in designing some of the modeling features of those tools including the competitive market modeling logic in STRATEGIST.

In 1995, Mr. Hayet formed the utility consulting firm, Hayet Power Systems Consulting (“HPSC”), and worked for customers in the United States, and internationally in Australia, Japan, Singapore, Malaysia, the United Kingdom, and Vietnam. Mr. Hayet provided consulting services to Public Utility Commissions, Regional Power Pools, State Energy Offices, Consumer Advocate Offices, Electric Utilities, Global Power Developers, and Industrial Companies. Mr. Hayet’s expertise covers a number of areas including utility system planning and operations, RTO analysis, market price forecasting, Integrated Resource Planning, renewable resource evaluation, transmission planning, demand-side analysis, and economic analysis.

In 2000, Mr. Hayet also joined the consulting firm of J. Kennedy & Associates, Inc. (“Kennedy and Associates”) and assisted on projects that required utility resource planning, analysis, and software modeling expertise. Mr. Hayet merged his firm and became a Vice-President and Principal of Kennedy and Associates in 2015.

Mr. Hayet has conducted numerous consulting studies in the areas of RTO Cost/Benefit Analysis, Renewable Resource Evaluation, Renewable Portfolio Standards Evaluation, Electric Market Price Forecasting, Generating Unit Cost/Benefit Analysis, Integrated Resource Planning, Demand-Side Management, Load Forecasting, Rate Case Analysis and Regulatory Support.

**2000 to J. Kennedy and Associates, Inc.**

**Present: Vice President and Principal**

* Initially began as Director of Consulting, became Vice President and Principal in 2015
* Managed electric related consulting projects.
* Responsible for business development.
* Clients include Staffs of Public Utility Commissions and other State Agencies, State Energy Offices, Global Power Developers, and Industrial Groups, and large energy users.

**1996 to Hayet Power Systems Consulting**

**Present: President and Principal**

* Managed electric utility related consulting projects
* Clients include Staffs of Public Utility Commissions and other State Agencies, State Energy Offices, Global Power Developers, and Industrial Groups, and large energy users.

**1991 to EDS Utilities Division, Atlanta, GA (Now Ventyx)**

**1996: Lead Consultant, PROSCREEN (Now STRATEGIST) Department**

* Managed a client services software team that supported approximately 75 users of the STRATEGIST electric utility strategic planning software.
* Participated in the development of STRATEGIST’s competitive market modeling features and the Network Economy Interchange Module
* Provided client management direction and support, and developed new consulting business opportunities.
* Performed system planning consulting studies including integrated resource planning, DSM analysis, marketing profitability studies, optimal reserve margin analyses, etc.
* Based on experience with PROMOD IV, converted numerous PROMOD IV databases to STRATEGIST, and performed benchmark analyses of the two models.

**1988 to Energy Management Associates (EMA), Atlanta, GA**

**1991: Manager, Production Analysis Department**

* Served as Project Manager of a database modeling effort to create an integrated utility operations and generation planning database. Database items were automatically fed into PROMOD IV.
* Supervised and directed a staff of five software developers working with a 4GL database programming language.
* Interfaced with clients to determine system software specifications, and provide ongoing client training and support

**1980 to Energy Management Associates (EMA), Atlanta, GA**

**1988: Senior Consultant, PROMOD IV Department**

* Provided client service support to EMA’s base of over 70 electric utility customers using the PROMOD IV probabilistic production cost simulation software.
* Provided consulting services in a number of areas including generation resource planning, regulatory support, and benchmarking.

**TESTIMONY AND EXPERT WITNESS APPEARANCES**

| **Date** | **Case** | **Jurisdict** | | **Party** | **Utility** | **Subject** |
| --- | --- | --- | --- | --- | --- | --- |
| 09/98 | 97-035-01 | UT | | Utah Committee for Consumer Services | PacifiCorp | Utah jurisdictional Net Power Costs, PacifiCorp Rate Case Proceeding |
| 07/01 | 01-035-01 | UT | | Utah Committee for Consumer Services | PacifiCorp | Utah Jurisdictional Net Power costs in General Rate Case |
| 2001 | ER00-2854-000 | FERC | | Louisiana Public Service Commission | Entergy | Proposed System Agreement Modifications |
| 07/02 | 02-035-002 | UT | | Utah Committee for Consumer Services | PacifiCorp | Special contract for industrial consumer |
| 2002/2003 | U-25888 | LA | | Louisiana Public Service Commission | Entergy | Investigation of retail issues related to the System Agreement |
| 2003 | U-27136 Subdocket A | LA | | Louisiana Public Service Commission Staff | Entergy | Aging gas steam-fired retirement study |
| 07/03 | EL01-88-000 | FERC | | Louisiana Public Service Commission | Entergy | Rough production cost equalization proceeding |
| 05/04 | 03-035-14 | UT | | Utah Committee for Consumer Services | PacifiCorp | Development of a large QF avoided cost methodology |
| 06/04 | 18687-U  18688-U | GA | | Georgia Public Service Commission Staff | Georgia Power and Savannah Electric | 2004 Integrated Resource Planning Studies |
| 08/04 | ER03-583-000 | FERC | | Louisiana Public Service Commission | Entergy | Affiliate power purchase agreements |
| 11/04 | 03-035-19 | UT | Utah Committee for Consumer Services | | PacifiCorp | Industrial customer’s request for a special economic development tariff |
| 11/04 | 03-035-38 | UT | Utah Committee for Consumer Services | | PacifiCorp | Large QF proceeding. |
| 03/05 | 03-035-14 | UT | Utah Committee for Consumer Services | | PacifiCorp | Concerning PacifiCorp’s Schedule 38 avoided cost tariff and remaining unsubscribed capacity |
| 07/05 | 03-035-14 | UT | Utah Committee for Consumer Services | | PacifiCorp | Concerning PacifiCorp’s Schedule 38 avoided cost proceeding |
| 12/05 | 04-035-42 | UT | Utah Committee for Consumer Services | | PacifiCorp | Net power costs in General Rate Case |
| 04/06 | 05-035-54 | UT | Utah Committee for Consumer Services | | PacifiCorp | Certification request to expand Blundell Geothermal Power Station. Related to Mid-American Energy Holding’s Acquisition of PacifiCorp |
| 05/06 | 22403-U | GA | Georgia Public Service Commission Staff | | Georgia Power and Savannah Electric | March 2006 fuel cost recovery filing |
| 2006 | 06-35-01 | UT | Utah Committee for Consumer Services | | PacifiCorp | 2006 rate case, net power costs |
| 08/06 | U-21453 | LA | Louisiana Public Service Commission Staff | | Entergy Gulf States | Jurisdictional separation. |
| 11/06 | U-25116 | LA | Louisiana Public Service Commission Staff | | Entergy Louisiana | Fuel adjustment clause filings |
| 01/07 | 23540-U | GA | Georgia Public Service Commission Staff | | Georgia Power | November 2005 fuel cost recovery filing |
| 04/07 | 07-035-93 | UT | Utah Committee for Consumer Services | | PacifiCorp | General Rate Case |
| 06/07 | 24505-U | GA | Georgia Public Service Commission Staff | | Georgia Power | 2007 Integrated Resource Planning |
| 10/07 | U-30334 | LA | Louisiana Public Service Commission Staff | | Cleco Power | 2008 Short-Term RFP |
| 04/08 | 26794-U  (FCR-20) | GA | Georgia Public Service Commission Staff | | Georgia Power | Fuel cost recovery filing |
| 2008 | 6630-CE-299 | WI | Wisconsin Industrial Energy Group, Inc. | | WEPCO | Certification Proceeding for environmental upgrades at Oak Creek power plant |
| 07/08 | ER07-956 | FERC | Louisiana Public Service Commission | | Entergy | 2006 rough production cost equalization compliance filing in the System Agreement case |
| 09/08 | 6680-CE-180 | WI | Wisconsin Industrial Energy Group, Inc. | | Wisconsin Power and Light | Certification proceeding concerning Nelson-Dewey coal-fired generating unit |
| 11/08 | 08-1511-E-GI | WV | West Virginia Energy Users Group | | Allegheny Power | Fuel cost recovery filing |
| 12/08 | 27800-U | GA | Georgia Public Service Commission Staff | | Georgia Power | Vogtle 3 and 4 nuclear unit certification proceeding |
| 2008 | 08-035-35 | UT | Utah Committee for Consumer Services | | PacifiCorp | Chehalis Combine Cycle Power Plant based on a waiver of the RFP solicitation process certification proceeding |
| 07/09 | ER08-1056 | FERC | Louisiana Public Service Commission | | Entergy | 2007 rough production cost equalization compliance filing in the System Agreement case |
| 07/09 | U-30975 | LA | Louisiana Public Service Commission Staff | | SWEPCO and Cleco | Application to acquire the Oxbow Mine to supply Dolet Hills Power Station certification proceeding |
| 09/09 | E015/PA-09-526 | MN | Large Power Intervenors | | Minnesota Power | Request for approval to purchase Square Butte’s 500 kV DC transmission line, restructure a coal based power purchase agreement |
| 09/09 | 09-035-23  Direct | UT | Utah Office of Consumer Services | | PacifiCorp | 2009 rate case, net power costs |
| 10/09 | 09A-415E | CO | Public Utilities Commission of Colorado | | Black Hills/Colorado | CPCN application to construct two LMS 100 natural gas combustion turbine units |
| 10/09 | 09-035-23  Surrebuttal | UT | Utah Office of Consumer Services | | PacifiCorp | 2009 rate case, net power costs |
| 12/09 | 29849-U | GA | Georgia Public Service Commission Staff | | Georgia Power | First Semi-Annual Vogtle Construction Monitoring Report |
| 12/09 | ER08-1224 | FERC | Louisiana Public Service Commission | | Entergy | 2008 production costs used to develop bandwidth payments |
| 2009 | 09-2035-01 | UT | Utah Office of Consumer Services | | PacifiCorp | 2008 IRP |
| 01/10 | 28945-U | GA | Georgia Public Service Commission Staff | | Georgia Power | Fuel cost recovery filing |
| 2010 | EL09-61 | FERC | Louisiana Public Service Commission | | Entergy | System Agreement, individual operating company sales |
| 06/10 | 29849-U | GA | Georgia Public Service Commission Staff | | Georgia Power | Second Semi-Annual Vogtle Construction Monitoring Report |
| 12/10 | 29849-U | GA | Georgia Public Service Commission Staff | | Georgia Power | Third Semi-Annual Vogtle Construction Monitoring Report |
| 01/11 | ER09-1350  Direct | FERC | Louisiana Public Service Commission | | Entergy | 2008 production costs used to develop bandwidth payments |
| 02/11 | ER09-1350  Cross-Answering | FERC | Louisiana Public Service Commission | | Entergy | 2008 production costs used to develop bandwidth payments |
| 04/11 | 33302-U (FCR-22) | GA | Georgia Public Service Commission Staff | | Georgia Power | Fuel cost recovery filing |
| 06/11 | 29849-U | GA | Georgia Public Service Commission Staff | | Georgia Power | Fourth Semi-Annual Vogtle Construction Monitoring Report |
| 09/11 | U-31892 | LA | Louisiana Public Service Commission Staff | | Cleco Power | Settlement agreement, CPCN to upgrade Madison 3 coal unit to accommodate biomass fuel |
| 11/11 | 26550-U | GA | Georgia Public Service Commission Staff | | Georgia Power | Reacquisition of wholesale block capacity |
| 11/11 | 34218-U | GA | Georgia Public Service Commission Staff | | Georgia Power | Decertification of two aging coal units, acquire PPA resources, approve IRP update |
| 12/11 | 29849-U | GA | Georgia Public Service Commission Staff | | Georgia Power | Fifth Semi-Annual Vogtle Construction Monitoring Report |
| 03/12 | U-32148 | LA | Louisiana Public Service Commission Staff | | Entergy | Change of Control Proceeding to move to Midwest ISO |
| 2012 | 20000-EA-400-11 | WY | Wyoming Industrial Energy Consumers | | Rocky Mountain Power | Certification of environmental upgrades at Naughton 3 |
| 05/12 | 35277-U (FCR-23) | GA | Georgia Public Service Commission Staff | | Georgia Power | Fuel cost recovery filing |
| 05/12 | 29849-U | GA | Georgia Public Service Commission Staff | | Georgia Power | Sixth Semi-Annual Vogtle Construction Monitoring Report |
| 07/12 | 2012-00063 | KY | Kentucky Industrial Utility Customers, Inc. | | Big Rivers | Environmental upgrades in compliance with MATS and CSAPR |
| 09/12 | U-32275 | LA | Louisiana Public Service Commission Staff | | Dixie Electric Member Cooperative | Ten year power supply acquisition certification proceeding |
| 12/12 | EL09-61-002 Direct | FERC | Louisiana Public Service Commission | | Entergy | Harm calculation, violation of System Agreement |
| 12/12 | U-32557 | LA | Louisiana Public Service Commission Staff | | Entergy | Certification of 28 MW PPA for renewable energy capacity (RAIN waste heat) in accordance with LPSC’s Renewable Energy Pilot |
| 12/12 | U-29764 | LA | Louisiana Public Service Commission Staff | | Entergy | Retail proceeding regarding termination of cross-PPAs |
| 12/12 | 29849-U | GA | Georgia Public Service Commission Staff | | Georgia Power | Seventh Semi-Annual Vogtle Construction Monitoring Report |
| 03/13 | EL09-61-002 Cross-Answering | FERC | Louisiana Public Service Commission | | Entergy | Harm calculation, violation of System Agreement |
| 04/13 | 2012-00578 | KY | Kentucky Industrial Utility Customers, Inc. | | Kentucky Power Company | Mitchell Certificate of Public Convenience and Necessity |
| 05/13 | 36498-U | GA | Georgia Public Service Commission Staff | | Georgia Power | 2013 IRP and request to decertify over 2,000 MW of coal-fired capacity |
| 07/13 | U-32785 | LA | Louisiana Public Service Commission Staff | | Entergy | 8.5 MW PPA for renewable energy capacity (Agrilectric rice hull) in accordance with LPSC’s Renewable Energy Pilot |
| 08/13 | 29849-U | GA | Georgia Public Service Commission Staff | | Georgia Power | Eighth Semi-Annual Vogtle Construction Monitoring Report |
| 10/13 | 2013-00199 | KY | Kentucky Industrial Utility Customers, Inc. | | Big Rivers | Base rate case |
| 05/14 | 13-035-184 | UT | Utah Office of Consumer Services | | PacifiCorp | 2014 General Rate Case, net power cost |
| 06/14 | 29849-U | GA | Georgia Public Service Commission Staff | | Georgia Power | Ninth/Tenth Semi-Annual Vogtle Construction Monitoring Report |
| 07/14 | 20000-446-EA-14 | WY | Wyoming Industrial Energy Consumers | | PacifiCorp | 2014 General Rate Case, net power cost |
| 08/14 | 2000-447-EA-14 | WY | Wyoming Industrial Energy Consumers | | PacifiCorp | 2014 Energy Cost Adjustment Mechanism application |
| 08/14 | 14-035-31 | UT | Utah Office of Consumer Services | | PacifiCorp | 2014 Energy Balancing Adjustment application |
| 09/14 | ER13-432 | FERC | Louisiana Public Service Commission | | Entergy | Allocation of Union Pacific Settlement Agreement benefits |
| 10/14 | 2014-00225 | KY | Kentucky Industrial Utility Customers, Inc. | | Kentucky Power | Kentucky Power Company’s Fuel Adjustment Clause |
| 12/14 | 29849-U | GA | Georgia Public Service Commission Staff | | Georgia Power | Eleventh Semi-Annual Vogtle Construction Monitoring Report |
| 05/15 | 14-035-140 | UT | Utah Office of Consumer Services | | PacifiCorp | Solar and wind capacity contribution avoided cost proceeding. |
| 06/15 | 29849-U | GA | Georgia Public Service Commission Staff | | Georgia Power | Twelfth Semi-Annual Vogtle Construction Monitoring Report |
| 08/15 | 15-035-03 | UT | Utah Office of Consumer Services | | PacifiCorp | 2015 Energy Balancing Adjustment application |
| 09/15 | 14-035-114 | UT | Utah Office of Consumer Services | | PacifiCorp | Cost and Benefits of PacifiCorp’s Net Metering Program |
| 11/15 | 39638-U | GA | Georgia Public Service Commission Staff | | Georgia Power | FCR-24 Fuel Cost Recovery Proceeding |
| 11/15 | 29849-U | GA | Georgia Public Service Commission Staff | | Georgia Power | Thirteenth Semi-Annual Vogtle Construction Monitoring Report |
| 5/16 | 40161 | GA | Georgia Public Service Commission Staff | | Georgia Power | Georgia Power Company’s 2016 IRP and Application for Decertification of Plant Mitchell Units 3, 4A, and 4B, Kraft Unit 1 CT, and Intercession City CT |
| 6/16 | 29849 | GA | Georgia Public Service Commission Staff | | Georgia Power | Fourteenth Semi-Annual Vogtle Construction Monitoring Report |
| 8/16 | 16-035-27 | UT | Utah Office of Consumer Services | | PacifiCorp | Renewable Energy Services Contract between Rocky Mountain Power and Facebook, Inc |
| 8/16 | 16-035-01 | UT | Utah Office of Consumer Services | | PacifiCorp | 2016 Energy Balancing Adjustment application |
| 9/16 | 09-035-15 | UT | Utah Office of Consumer Services | | PacifiCorp | EBA Pilot Evaluation Direct Testimony |
| 11/16 | 29849-U | GA | Georgia Public Service Commission Staff | | Georgia Power | Fifteenth Semi-Annual Vogtle Construction Monitoring Report |
| 11/16 | 09-035-15 | UT | Utah Office of Consumer Services | | PacifiCorp | EBA Pilot Evaluation Rebuttal Testimony |
| 11/16 | EL09-61-04 | FERC | Louisiana Public Service Commission | | Entergy | Violation of System Agreement, Phase III, Harm Calculation, Direct |
| 3/17 | EL09-61-04 | FERC | Louisiana Public Service Commission | | Entergy | Violation of System Agreement, Phase III, Harm Calculation, Rebuttal |
| 6/17 | 29849-U | GA | Georgia Public Service Commission Staff | | Georgia Power | Sixteenth Semi-Annual Vogtle Construction Monitoring Report |
| 9/17 | 17-035-39 | UT | Utah Office of Consumer Services | | PacifiCorp | Approval of Resource Decision to Repower Wind Facilities, Direct |
| 11/17 | 17-035-39 | UT | Utah Office of Consumer Services | | PacifiCorp | Approval of Resource Decision to Repower Wind Facilities, Surrebuttal |
| 4/18 | 17-035-39 | UT | Utah Office of Consumer Services | | PacifiCorp | Approval of Resource Decision to Repower Wind Facilities, Response |
| 4/18 | 17-035-39 | UT | Utah Office of Consumer Services | | PacifiCorp | Approval of Resource Decision to Repower Wind Facilities, Rebuttal to Response |
| 12/17 | 17-035-40 | UT | Utah Office of Consumer Services | | PacifiCorp | Approval of Resource Decision for New Wind and New Transmission, Direct |
| 1/18 | 17-035-40 | UT | Utah Office of Consumer Services | | PacifiCorp | Approval of Resource Decision for New Wind and New Transmission, Rebuttal |
| 4/18 | 17-035-40 | UT | Utah Office of Consumer Services | | PacifiCorp | Approval of Resource Decision for New Wind and New Transmission, Second Rebuttal |
| 6/18 | 29849-U | GA | Georgia Public Service Commission Staff | | Georgia Power | Eighteenth Semi-Annual Vogtle Construction Monitoring Report |
| 8/18 | Cause 45052 | IN | Indiana Coal Council | | Vectren Energy Delivery of Indiana | Request for Approval of an 850 MW CCGT Plant |
| 9/18 | U-34836 | LA | Louisiana Public Service Commission Staff | | Entergy Louisiana, LLC | Authorization to Participate in a 50 MW Solar PPA |
| 11/18 | 29849-U | GA | Georgia Public Service Commission Staff | | Georgia Power | Nineteenth Semi-Annual Vogtle Construction Monitoring Report |
| 1/19 | U-35019 | LA | Louisiana Public Service Commission Staff | | Entergy Louisiana | Authorization to Make Available Experimental Renewable Option and Rate Schedule RTO |
| 4/19 | 42310-U | GA | Georgia Public Service Commission Staff | | Georgia Power | Georgia Power’s 2019 IRP Proceeding |
| 11/19 | 29849-U | GA | Georgia Public Service Commission Staff | | Georgia Power | Twenty/Twenty-First Semi-Annual Vogtle Construction Monitoring Report |
| 5/20 | 43011-U | GA | Georgia Public Service Commission Staff | | Georgia Power | Georgia Power Fuel Cost Recovery Application (FCR-25) |

**ADDITIONAL JUDICIAL PROCEEDINGS AND OTHER PROJECT INFORMATION**

* 1995 – 2000 - Modeled the Singapore Power Electricity System and analyzed the benefits of dispatching a new oil-fired unit within the system, BHP Power
* 1995 – 2000 - Modeled the Australian National Energy Market to develop market based energy price forecasts on behalf of an Independent Power Producer in Australia, BHP Power
* 1995 – 2000 - Analyzed the benefit of purchasing existing gas-fired steam turbine units within the Australian market, BHP Power
* 1995 – 2000 Developed market price forecasts for South Australia as part of the evaluation of a new gas fired combined cycle unit, BHP Power
* 1995 – 2000 - Modeled the Vietnam Electricity System as part of a project to develop Least Cost Expansion plans for Vietnam, EVN State Utility
* 1995 – 2000 - Assisted in the evaluation of Phu My CCGT power plant in Vietnam, BHP Power
* 1995 – 2000 - Assisted in the development of Market Price Forecasts in several regions of the US. These forecasts were used as the basis for stranded cost estimates, which were filed in testimony in a number of jurisdictions across the country.
* 1995 – 2000 - Conducted research regarding ISO Tariffs and Operations for the PJM Power Pool, the California ISO, and the Midwest ISO on behalf of a Japanese Research.
* 1995 – 2000 - Performed research on numerous electric utility issues for 3 Japanese research organizations. This was primarily related to deregulation issues in the US in anticipation of deregulation being introduced in Japan.
* 1995 – 2000 - Critiqued the IRP filings of 5 utilities in South Carolina on behalf of the South Carolina State Energy Office
* 1999 - Helped to analyze the rate structure and develop an electricity price forecast for the Metropolitan Atlanta Rapid Transit Authority (MARTA) in Atlanta, Georgia
* August 2002 – Expert Report, Civil Action No. 1:00-cv-1262 in the United Stated District Court for the Middle District of North Carolina, United States v. Duke Energy Corporation, Department of Justice
* 2002 - Worked on behalf of the Utah Committee of Consumer Services to provide guidance and assist in the analysis of PacifiCorp’s 2002 Integrated Resource Plan.
* July 2003 - Worked on behalf of the Oregon Public Utility Commission to Audit PacifiCorp’s Net Power Costs per a Settlement Agreement accepted by the Public Utility Commission of Oregon in its Order No. 01-787. Audit report in Docket No. UE-116 filed July 2003.
* 2003 - Regulatory support to the Utah Committee of Consumer Services regarding PacifiCorp’s 2003 Utah General Rate Case Docket # 03-2035-02.
* 2004 – Assistance to the Utah Committee of Consumer Services to analyze a series of power purchase agreements and special contracts between PacifiCorp and several of its industrial customers.
* 2005 - Worked on behalf of the Utah Committee of Consumer Services to help analyze PacifiCorp’s restructuring proposals.
* 2005 - Assisted the Utah Committee of Consumer Services by evaluating PacifiCorp’s 2005 IRP and assisted in writing comments that were filed with the Commission.
* 2007 - Assisted the Utah Committee of Consumer Services to evaluate PacifiCorp’s 2007 IRP.
* 2007 - Conducted an investigation of the Southern Company interchange accounting and fuel accounting practices on behalf of the Georgia Public Service Commission Staff (Docket 21162-U).
* 2008 - Assisted the Louisiana Public Service Commission Staff with the review and evaluation of Cleco Power’s 2008 Short Term RFP and its 2010 Long-Term RFP.
* 2008 - Assisted the Utah Committee of Consumer Services by participating in a collaborative process to develop an avoided cost tariff for large QFs.
* 2008 - Assisted the Louisiana Public Service Commission Staff with a rulemaking for the opportunity to implement a Renewable Portfolio Standard in Louisiana. (Docket No. R-28271 Sub-Docket B)
* April 2011 – Initial Expert Report, Civil Action No. 2:10-cv-13101-BAF-RSW, on behalf of the Department of Justice in US District Court, United States v.Detroit Edison
* June 2011 – Rebuttal Expert Report, Civil Action No. 2:10-cv-13101-BAF-RSW, on behalf of the Department of Justice in US District Court, United States Detroit Edison
* 2011 - Assisted the Georgia Public Service Commission Staff to investigate the acquisition of additional coal and combustion turbine capacity currently wholesale capacity (Docket 26550).
* 2012 - Assisted the Louisiana Public Service Commission Staff with a rulemaking to design Integrated Resource Planning (“IRP”) rules. (Docket No. R-30021)
* December 2013 – Expert Report, Civil action no. 4:11-cv-00077-RWS, on behalf of the Department of Justice in US District Court, United States v. Ameren Missouri.

**PUBLICATIONS AND PRESENTATIONS**

**Co-authored** “Review of EPA’s Section 111(d) CO2 Emission Rate Goals for the State of Montana, on behalf of the Montana Large Customer Group, October 2014.

**Authored** “Singapore’s Developing Power Market”, which appeared in the July/August 1999 edition of Power Value Magazine

**Co-authored** “The New Energy Services Industry – Part 1”, which appeared in the January/February 1999 edition of Power Value Magazine.

**Co-authored and Presented** “Evaluation of a Large Number of Demand-Side Measures in the IRP Process: Florida Power Corporation’s Experience”, Presented at the 3rd International Energy and DSM Conference, Vancouver British Columbia, November 1994

**Co-authored** “Impact of DSM Program on Delmarva’s Integrated Resource Plan”, Published in the 4th International Energy and DSM Conference Proceedings, held in Berlin, Germany, 1995

**Presentation** – Law Seminars International, Electric Utility Rate Cases, Case Study of the Louisiana Public Service Commission’s Quick Start Energy Efficiency Program, March 2015.

**BEFORE THE**

**GEORGIA PUBLIC SERVICE COMMISSION**

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| **IN THE MATTER OF: GEORGIA POWER COMPANY’S TWENTY-THIRD SEMI-ANNUAL VOGTLE CONSTRUCTION MONITORING REPORT** | **DOCKET NO. 29849** |
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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**

**Society of Depreciation Professionals**

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.

**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.

**CLIENTS SERVED**

**Industrial Companies and Groups**

Air Products and Chemicals, Inc.

Airco Industrial Gases

Alcan Aluminum

Armco Advanced Materials Co.

Armco Steel

Bethlehem Steel

CF&I Steel, L.P.

Climax Molybdenum Company

Connecticut Industrial Energy Consumers

ELCON

Enron Gas Pipeline Company

Florida Industrial Power Users Group

Gallatin Steel

General Electric Company

GPU Industrial Intervenors

Indiana Industrial Group

Industrial Consumers for

Fair Utility Rates - Indiana

Industrial Energy Consumers - Ohio

Kentucky Industrial Utility Customers, Inc.

Kimberly-Clark Company

Lehigh Valley Power Committee

Maryland Industrial Group

Multiple Intervenors (New York)

National Southwire

North Carolina Industrial

Energy Consumers

Occidental Chemical Corporation

Ohio Energy Group

Ohio Industrial Energy Consumers

Ohio Manufacturers Association

Philadelphia Area Industrial Energy

Users Group

PSI Industrial Group

Smith Cogeneration

Taconite Intervenors (Minnesota)

West Penn Power Industrial Intervenors

West Virginia Energy Users Group

Westvaco Corporation

**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

Cities Served by AEP Texas

Florida Office Of Public Counsel

Georgia Public Service Commission Staff

Gulf Coast Coalition of Cities

Indiana Office of Utility Consumer Counsel

Kentucky Office of the Attorney General

Louisiana Public Service Commission

Louisiana Public Service Commission Staff

Maine Office of Public Advocate

New York State Energy Office

Office of Public Utility Counsel (Texas)

South Carolina Office of Regulatory Services

Steering Committee of Cities Served by Oncor Electric Delivery Company

**Utilities**

Allegheny Power System

Atlantic City Electric Company

Carolina Power & Light 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

The Cleveland Electric Illuminating Company

The Toledo Edison Company

**TESTIMONY AND EXPERT WITNESS APPEARANCES**

| **Date** | **Case** | **Jurisdict.** | **Party** | **Utility** | **Subject** |
| --- | --- | --- | --- | --- | --- |
| 10/86 | U‑17282  Interim | LA | Louisiana Public Service Commission Staff | Gulf States Utilities | Cash revenue requirements financial solvency. |
| 11/86 | U‑17282  Interim Rebuttal | LA | Louisiana Public Service Commission Staff | Gulf States Utilities | Cash revenue requirements financial solvency. |
| 12/86 | 9613 | KY | Attorney General Div. of Consumer Protection | Big Rivers Electric Corp. | Revenue requirements accounting adjustments financial workout plan. |
| 1/87 | U‑17282  Interim | LA  19th Judicial District Ct. | Louisiana Public Service Commission Staff | Gulf States Utilities | Cash revenue requirements, financial solvency. |
| 3/87 | General Order 236 | WV | West Virginia Energy Users' Group | Monongahela Power Co. | Tax Reform Act of 1986. |
| 4/87 | U‑17282 Prudence | LA | Louisiana Public Service Commission Staff | Gulf States Utilities | Prudence of River Bend 1, economic analyses, cancellation studies. |
| 4/87 | M‑100  Sub 113 | NC | North Carolina Industrial Energy Consumers | Duke Power Co. | Tax Reform Act of 1986. |
| 5/87 | 86‑524‑E-SC | WV | West Virginia Energy Users' Group | Monongahela Power Co. | Revenue requirements, Tax Reform Act of 1986. |
| 5/87 | U‑17282 Case In Chief | LA | Louisiana Public Service Commission Staff | Gulf States Utilities | Revenue requirements, River Bend 1 phase‑in plan, financial solvency. |
| 7/87 | U‑17282 Case In Chief Surrebuttal | LA | Louisiana Public Service Commission Staff | Gulf States Utilities | Revenue requirements, River Bend 1 phase‑in plan, financial solvency. |
| 7/87 | U‑17282 Prudence Surrebuttal | LA | Louisiana Public Service Commission Staff | Gulf States Utilities | Prudence of River Bend 1, economic analyses, cancellation studies. |
| 7/87 | 86‑524 E-SC 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. |
| 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. |
| 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 19th Judicial District Ct. | Louisiana Public Service Commission | Gulf States Utilities | Fuel clause, gain on sale of utility assets. |
| 9/90 | 90-158 | KY | Kentucky Industrial Utility Customers | Louisville Gas & Electric Co. | Revenue requirements, post-test year additions, forecasted test year. |
| 12/90 | U-17282 Phase IV | LA | Louisiana Public Service Commission Staff | Gulf States Utilities | Revenue requirements. |
| 3/91 | 29327, et. al. | NY | Multiple Intervenors | Niagara Mohawk Power Corp. | Incentive regulation. |
| 5/91 | 9945 | TX | Office of Public Utility Counsel of Texas | El Paso Electric Co. | Financial modeling, economic analyses, prudence of Palo Verde 3. |
| 9/91 | P-910511 P-910512 | PA | Allegheny Ludlum Corp., Armco Advanced Materials Co., The West Penn Power Industrial Users' Group | West Penn Power Co. | Recovery of CAAA costs, least cost financing. |
| 9/91 | 91-231-E-NC | WV | West Virginia Energy Users Group | Monongahela Power Co. | Recovery of CAAA costs, least cost financing. |
| 11/91 | U-17282 | LA | Louisiana Public Service Commission Staff | Gulf States Utilities | Asset impairment, deregulated asset plan, revenue requirements. |
| 12/91 | 91-410-EL-AIR | OH | Air Products and Chemicals, Inc., Armco Steel Co., General Electric Co., Industrial Energy Consumers | Cincinnati Gas & Electric Co. | Revenue requirements, phase-in plan. |
| 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 | 8469 | MD | Westvaco Corp., Eastalco Aluminum Co. | Potomac Edison Co. | OPEB expense. |
| 11/92 | 92-1715-AU-COI | OH | Ohio Manufacturers Association | Generic Proceeding | OPEB expense. |
| 12/92 | R-00922378 | PA | Armco Advanced Materials Co., The WPP Industrial Intervenors | West Penn Power Co. | Incentive regulation, performance rewards, purchased power risk, OPEB expense. |
| 12/92 | U-19949 | LA | Louisiana Public Service Commission Staff | South Central Bell | Affiliate transactions, cost allocations, merger. |
| 12/92 | R-00922479 | PA | Philadelphia Area Industrial Energy Users' Group | Philadelphia Electric Co. | OPEB expense. |
| 1/93 | 8487 | MD | Maryland Industrial Group | Baltimore Gas & Electric Co., Bethlehem Steel Corp. | OPEB expense, deferred fuel, CWIP in rate base. |
| 1/93 | 39498 | IN | PSI Industrial Group | PSI Energy, Inc. | Refunds due to over-collection of taxes on Marble Hill cancellation. |
| 3/93 | 92-11-11 | CT | Connecticut Industrial Energy Consumers | Connecticut Light & Power Co | OPEB expense. |
| 3/93 | U-19904 (Surrebuttal) | LA | Louisiana Public Service Commission Staff | Gulf States Utilities /Entergy Corp. | Merger. |
| 3/93 | 93-01-EL-EFC | OH | Ohio Industrial Energy Consumers | Ohio Power Co. | Affiliate transactions, fuel. |
| 3/93 | EC92-21000 ER92-806-000 | FERC | Louisiana Public Service Commission Staff | Gulf States Utilities /Entergy Corp. | Merger. |
| 4/93 | 92-1464-EL-AIR | OH | Air Products Armco Steel Industrial Energy Consumers | Cincinnati Gas & Electric Co. | Revenue requirements, phase-in plan. |
| 4/93 | EC92-21000 ER92-806-000 (Rebuttal) | FERC | Louisiana Public Service Commission | Gulf States Utilities /Entergy Corp. | Merger. |
| 9/93 | 93-113 | KY | Kentucky Industrial Utility Customers | Kentucky Utilities | Fuel clause and coal contract refund. |
| 9/93 | 92-490, 92-490A, 90-360-C | KY | Kentucky Industrial Utility Customers and Kentucky Attorney General | Big Rivers Electric Corp. | Disallowances and restitution for excessive fuel costs, illegal and improper payments, recovery of mine closure costs. |
| 10/93 | U-17735 | LA | Louisiana Public Service Commission Staff | Cajun Electric Power Cooperative | Revenue requirements, debt restructuring agreement, River Bend cost recovery. |
| 1/94 | U-20647 | LA | Louisiana Public Service Commission Staff | Gulf States Utilities Co. | Audit and investigation into fuel clause costs. |
| 4/94 | U-20647 (Surrebuttal) | LA | Louisiana Public Service Commission Staff | Gulf States Utilities Co. | Nuclear and fossil unit performance, fuel costs, fuel clause principles and guidelines. |
| 4/94 | U-20647 (Supplemental Surrebuttal) | LA | Louisiana Public Service Commission Staff | Gulf States Utilities Co. | Audit and investigation into fuel clause costs. |
| 5/94 | U-20178 | LA | Louisiana Public Service Commission Staff | Louisiana Power & Light Co. | Planning and quantification issues of least cost integrated resource plan. |
| 9/94 | U-19904  Initial Post-Merger Earnings Review | LA | Louisiana Public Service Commission Staff | Gulf States Utilities Co. | River Bend phase-in plan, deregulated asset plan, capital structure, other revenue requirement issues. |
| 9/94 | U-17735 | LA | Louisiana Public Service Commission Staff | Cajun Electric Power Cooperative | G&T cooperative ratemaking policies, exclusion of River Bend, other revenue requirement issues. |
| 10/94 | 3905-U | GA | Georgia Public Service Commission Staff | Southern Bell Telephone Co. | Incentive rate plan, earnings review. |
| 10/94 | 5258-U | GA | Georgia Public Service Commission Staff | Southern Bell Telephone Co. | Alternative regulation, cost allocation. |
| 11/94 | U-19904 Initial Post-Merger Earnings Review (Surrebuttal) | LA | Louisiana Public Service Commission Staff | Gulf States Utilities Co. | River Bend phase-in plan, deregulated asset plan, capital structure, other revenue requirement issues. |
| 11/94 | U-17735 (Rebuttal) | LA | Louisiana Public Service Commission Staff | Cajun Electric Power Cooperative | G&T cooperative ratemaking policy, exclusion of River Bend, other revenue requirement issues. |
| 4/95 | R-00943271 | PA | PP&L Industrial Customer Alliance | Pennsylvania Power & Light Co. | Revenue requirements. Fossil dismantling, nuclear decommissioning. |
| 6/95 | 3905-U Rebuttal | GA | Georgia Public Service Commission | Southern Bell Telephone Co. | Incentive regulation, affiliate transactions, revenue requirements, rate refund. |
| 6/95 | U-19904 (Direct) | LA | Louisiana Public Service Commission Staff | Gulf States Utilities Co. | Gas, coal, nuclear fuel costs, contract prudence, base/fuel realignment. |
| 10/95 | 95-02614 | TN | Tennessee Office of the Attorney General Consumer Advocate | BellSouth Telecommunications, Inc. | Affiliate transactions. |
| 10/95 | U-21485 (Direct) | LA | Louisiana Public Service Commission Staff | Gulf States Utilities Co. | Nuclear O&M, River Bend phase-in plan, base/fuel realignment, NOL and AltMin asset deferred taxes, other revenue requirement issues. |
| 11/95 | U-19904 (Surrebuttal) | LA | Louisiana Public Service Commission Staff | Gulf States Utilities Co. Division | Gas, coal, nuclear fuel costs, contract prudence, base/fuel realignment. |
| 11/95   12/95 | U-21485 (Supplemental Direct) U-21485 (Surrebuttal) | 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. |
| 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. |
| 7/97 | U-22092 | LA | Louisiana Public Service Commission Staff | Entergy Gulf States, Inc. | Depreciation rates and methodologies, River Bend phase-in plan. |
| 8/97 | 97-300 | KY | Kentucky Industrial Utility Customers, Inc. | Louisville Gas & Electric Co., Kentucky Utilities Co. | Merger policy, cost savings, surcredit sharing mechanism, revenue requirements, rate of return. |
| 8/97 | R-00973954 (Surrebuttal) | PA | PP&L Industrial Customer Alliance | Pennsylvania Power & Light Co. | Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning. |
| 10/97 | 97-204 | KY | Alcan Aluminum Corp. Southwire Co. | Big Rivers Electric Corp. | Restructuring, revenue requirements, reasonableness. |
| 10/97 | R-974008 | PA | Metropolitan Edison Industrial Users Group | Metropolitan Edison Co. | Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning, revenue requirements. |
| 10/97 | R-974009 | PA | Penelec Industrial Customer Alliance | Pennsylvania Electric Co. | Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning, revenue requirements. |
| 11/97 | 97-204 (Rebuttal) | KY | Alcan Aluminum Corp. Southwire Co. | Big Rivers Electric Corp. | Restructuring, revenue requirements, reasonableness of rates, cost allocation. |
| 11/97 | U-22491 | LA | Louisiana Public Service Commission Staff | Entergy Gulf States, Inc. | Allocation of regulated and nonregulated costs, other revenue requirement issues. |
| 11/97 | R-00973953 (Surrebuttal) | PA | Philadelphia Area Industrial Energy Users Group | PECO Energy Co. | Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning. |
| 11/97 | R-973981 | PA | West Penn Power Industrial Intervenors | West Penn Power Co. | Restructuring, deregulation, stranded costs, regulatory assets, liabilities, fossil decommissioning, revenue requirements, securitization. |
| 11/97 | R-974104 | PA | Duquesne Industrial Intervenors | Duquesne Light Co. | Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning, revenue requirements, securitization. |
| 12/97 | R-973981 (Surrebuttal) | PA | West Penn Power Industrial Intervenors | West Penn Power Co. | Restructuring, deregulation, stranded costs, regulatory assets, liabilities, fossil decommissioning, revenue requirements. |
| 12/97 | R-974104 (Surrebuttal) | PA | Duquesne Industrial Intervenors | Duquesne Light Co. | Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning, revenue requirements, securitization. |
| 1/98 | U-22491 (Surrebuttal) | LA | Louisiana Public Service Commission Staff | Entergy Gulf States, Inc. | Allocation of regulated and nonregulated costs, other revenue requirement issues. |
| 2/98 | 8774 | MD | Westvaco | Potomac Edison Co. | Merger of Duquesne, AE, customer safeguards, savings sharing. |
| 3/98 | U-22092 (Allocated Stranded Cost Issues) | LA | Louisiana Public Service Commission Staff | Entergy Gulf States, Inc. | Restructuring, stranded costs, regulatory assets, securitization, regulatory mitigation. |
| 3/98 | 8390-U | GA | Georgia Natural Gas Group, Georgia Textile Manufacturers Assoc. | Atlanta Gas Light Co. | Restructuring, unbundling, stranded costs, incentive regulation, revenue requirements. |
| 3/98 | U-22092 (Allocated Stranded Cost Issues) (Surrebuttal) | LA | Louisiana Public Service Commission Staff | Entergy Gulf States, Inc. | Restructuring, stranded costs, regulatory assets, securitization, regulatory mitigation. |
| 3/98 | U-22491 (Supplemental Surrebuttal) | LA | Louisiana Public Service Commission Staff | Entergy Gulf States, Inc. | Allocation of regulated and nonregulated costs, other revenue requirement issues. |
| 10/98 | 97-596 | ME | Maine Office of the Public Advocate | Bangor Hydro- Electric Co. | Restructuring, unbundling, stranded costs, T&D revenue requirements. |
| 10/98 | 9355-U | GA | Georgia Public Service Commission Adversary Staff | Georgia Power Co. | Affiliate transactions. |
| 10/98 | U-17735 Rebuttal | LA | Louisiana Public Service Commission Staff | Cajun Electric Power Cooperative | G&T cooperative ratemaking policy, other revenue requirement issues. |
| 11/98 | U-23327 | LA | Louisiana Public Service Commission Staff | SWEPCO, CSW  and AEP | Merger policy, savings sharing mechanism, affiliate transaction conditions. |
| 12/98 | U-23358 (Direct) | LA | Louisiana Public Service Commission Staff | Entergy Gulf States, Inc. | Allocation of regulated and nonregulated costs, tax issues, and other revenue requirement issues. |
| 12/98 | 98-577 | ME | Maine Office of Public Advocate | Maine Public Service Co. | Restructuring, unbundling, stranded cost, T&D revenue requirements. |
| 1/99 | 98-10-07 | CT | Connecticut Industrial Energy Consumers | United Illuminating Co. | Stranded costs, investment tax credits, accumulated deferred income taxes, excess deferred income taxes. |
| 3/99 | U-23358 (Surrebuttal) | LA | Louisiana Public Service Commission Staff | Entergy Gulf States, Inc. | Allocation of regulated and nonregulated costs, tax issues, and other revenue requirement issues. |
| 3/99 | 98-474 | KY | Kentucky Industrial Utility Customers, Inc. | Louisville Gas and Electric Co. | Revenue requirements, alternative forms of regulation. |
| 3/99 | 98-426 | KY | Kentucky Industrial Utility Customers, Inc. | Kentucky Utilities Co. | Revenue requirements, alternative forms of regulation. |
| 3/99 | 99-082 | KY | Kentucky Industrial Utility Customers, Inc. | Louisville Gas and Electric Co. | Revenue requirements. |
| 3/99 | 99-083 | KY | Kentucky Industrial Utility Customers, Inc. | Kentucky Utilities Co. | Revenue requirements. |
| 4/99 | U-23358 (Supplemental Surrebuttal) | LA | Louisiana Public Service Commission Staff | Entergy Gulf States, Inc. | Allocation of regulated and nonregulated costs, tax issues, and other revenue requirement issues. |
| 4/99 | 99-03-04 | CT | Connecticut Industrial Energy Consumers | United Illuminating Co. | Regulatory assets and liabilities, stranded costs, recovery mechanisms. |
| 4/99 | 99-02-05 | CT | Connecticut Industrial Utility Customers | Connecticut Light and Power Co. | Regulatory assets and liabilities, stranded costs, recovery mechanisms. |
| 5/99 | 98-426 99-082 (Additional Direct) | KY | Kentucky Industrial Utility Customers, Inc. | Louisville Gas and Electric Co. | Revenue requirements. |
| 5/99 | 98-474 99-083 (Additional Direct) | KY | Kentucky Industrial Utility Customers, Inc. | Kentucky Utilities Co. | Revenue requirements. |
| 5/99 | 98-426 98-474 (Response to Amended Applications) | KY | Kentucky Industrial Utility Customers, Inc. | Louisville Gas and Electric Co., Kentucky Utilities Co. | Alternative regulation. |
| 6/99 | 97-596 | ME | Maine Office of Public Advocate | Bangor Hydro- Electric Co. | Request for accounting order regarding electric industry restructuring costs. |
| 7/99 | U-23358 | LA | Louisiana Public Service Commission Staff | Entergy Gulf States, Inc. | Affiliate transactions, cost allocations. |
| 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. |
| 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. |
| 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. |
| 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. |
| 06/03 | EL01-88-000 Rebuttal | FERC | Louisiana Public Service Commission | Entergy Services, Inc. and the Entergy Operating Companies | System Agreement, production cost equalization, tariffs. |
| 06/03 | 2003-00068 | KY | Kentucky Industrial Utility Customers | Kentucky Utilities Co. | Environmental cost recovery, correction of base rate error. |
| 11/03 | ER03-753-000 | FERC | Louisiana Public Service Commission | Entergy Services, Inc. and the Entergy Operating Companies | Unit power purchases and sale cost-based tariff pursuant to System Agreement. |
| 11/03 | ER03-583-000, ER03-583-001, ER03-583-002  ER03-681-000, ER03-681-001  ER03-682-000, ER03-682-001, ER03-682-002  ER03-744-000, ER03-744-001 (Consolidated) | FERC | Louisiana Public Service Commission | Entergy Services, Inc., the Entergy Operating Companies, EWO Marketing, L.P, and Entergy Power, Inc. | Unit power purchases and sale agreements, contractual provisions, projected costs, levelized rates, and formula rates. |
| 12/03 | U-26527 Surrebuttal | LA | Louisiana Public Service Commission Staff | Entergy Gulf States, Inc. | Revenue requirements, corporate franchise tax, conversion to LLC, capital structure, post-test year adjustments. |
| 12/03 | 2003-0334 2003-0335 | KY | Kentucky Industrial Utility Customers, Inc. | Kentucky Utilities Co., Louisville Gas & Electric Co. | Earnings Sharing Mechanism. |
| 12/03 | U-27136 | LA | Louisiana Public Service Commission Staff | Entergy Louisiana, Inc. | Purchased power contracts between affiliates, terms and conditions. |
| 03/04 | U-26527 Supplemental Surrebuttal | LA | Louisiana Public Service Commission Staff | Entergy Gulf States, Inc. | Revenue requirements, corporate franchise tax, conversion to LLC, capital structure, post-test year adjustments. |
| 03/04 | 2003-00433 | KY | Kentucky Industrial Utility Customers, Inc. | Louisville Gas & Electric Co. | Revenue requirements, depreciation rates, O&M expense, deferrals and amortization, earnings sharing mechanism, merger surcredit, VDT surcredit. |
| 03/04 | 2003-00434 | KY | Kentucky Industrial Utility Customers, Inc. | Kentucky Utilities Co. | Revenue requirements, depreciation rates, O&M expense, deferrals and amortization, earnings sharing mechanism, merger surcredit, VDT surcredit. |
| 03/04 | SOAH Docket 473-04-2459 PUC Docket 29206 | TX | Cities Served by Texas- New Mexico Power Co. | Texas-New Mexico Power Co. | Stranded costs true-up, including valuation issues, ITC, ADIT, excess earnings. |
| 05/04 | 04-169-EL-UNC | OH | Ohio Energy Group, Inc. | Columbus Southern Power Co. & Ohio Power Co. | Rate stabilization plan, deferrals, T&D rate increases, earnings. |
| 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 Heallthcare 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. |
| 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 (Subdocket B) | LA | Louisiana Public Service Commission Staff | Entergy Gulf States, Inc. | Jurisdictional separation plan. |
| 03/06 | NOPR Reg 104385-OR | IRS | Alliance for Valley Health Care and Houston Council for Health Education | AEP Texas Central Company and CenterPoint Energy Houston Electric | Proposed Regulations affecting flow- through to ratepayers of excess deferred income taxes and investment tax credits on generation plant that is sold or deregulated. |
| 04/06 | U-25116 | LA | Louisiana Public Service Commission Staff | Entergy Louisiana, Inc. | 2002-2004 Audit of Fuel Adjustment Clause Filings. Affiliate transactions. |
| 07/06 | R-00061366,  Et. al. | PA | Met-Ed Ind. Users Group Pennsylvania Ind. Customer Alliance | Metropolitan Edison Co., Pennsylvania Electric Co. | Recovery of NUG-related stranded costs, government mandated program costs, storm damage costs. |
| 07/06 | U-23327 | LA | Louisiana Public Service Commission Staff | Southwestern Electric Power Co. | Revenue requirements, formula rate plan, banking proposal. |
| 08/06 | U-21453, U-20925, U-22092 (Subdocket J) | LA | Louisiana Public Service Commission Staff | Entergy Gulf States, Inc. | Jurisdictional separation plan. |
| 11/06 | 05CVH03-3375 Franklin County Court Affidavit | OH | Various Taxing Authorities (Non-Utility Proceeding) | State of Ohio Department of Revenue | Accounting for nuclear fuel assemblies as manufactured equipment and capitalized plant. |
| 12/06 | U-23327 Subdocket A Reply Testimony | LA | Louisiana Public Service Commission Staff | Southwestern Electric Power Co. | Revenue requirements, formula rate plan, banking proposal. |
| 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. |
| 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 Supplemental Affidavit | FERC | Louisiana Public Service Commission | Entergy Services, Inc. and the Entergy Operating Companies | Allocation of intangible and general plant and A&G expenses to production and account 924 effects on MSS-3 equalization remedy payments and receipts. |
| 06/07 | U-29764 | LA | Louisiana Public Service Commission Staff | Entergy Louisiana, LLC, Entergy Gulf States, Inc. | Show cause for violating LPSC Order on fuel hedging costs. |
| 07/07 | 2006-00472 | KY | Kentucky Industrial Utility Customers, Inc. | East Kentucky Power Cooperative | Revenue requirements, post-test year adjustments, TIER, surcharge revenues and costs, financial need. |
| 07/07 | ER07-956-000 Affidavit | FERC | Louisiana Public Service Commission | Entergy Services, Inc. | Storm damage costs related to Hurricanes Katrina and Rita and effects of MSS-3 equalization payments and receipts. |
| 10/07 | 05-UR-103 Direct | WI | Wisconsin Industrial Energy Group | Wisconsin Electric Power Company, Wisconsin Gas, LLC | Revenue requirements, carrying charges on CWIP, amortization and return on regulatory assets, working capital, incentive compensation, use of rate base in lieu of capitalization, quantification and use of Point Beach sale proceeds. |
| 10/07 | 05-UR-103 Surrebuttal | WI | Wisconsin Industrial Energy Group | Wisconsin Electric Power Company, Wisconsin Gas, LLC | Revenue requirements, carrying charges on CWIP, amortization and return on regulatory assets, working capital, incentive compensation, use of rate base in lieu of capitalization, quantification and use of Point Beach sale proceeds. |
| 10/07 | 25060-U Direct | GA | Georgia Public Service Commission Public Interest Adversary Staff | Georgia Power Company | Affiliate costs, incentive compensation, consolidated income taxes, §199 deduction. |
| 11/07 | 06-0033-E-CN Direct | WV | West Virginia Energy Users Group | Appalachian Power Company | IGCC surcharge during construction period and post-in-service date. |
| 11/07 | ER07-682-000 Direct | FERC | Louisiana Public Service Commission | Entergy Services, Inc. and the Entergy Operating Companies | Functionalization and allocation of intangible and general plant and A&G expenses. |
| 01/08 | ER07-682-000 Cross-Answering | FERC | Louisiana Public Service Commission | Entergy Services, Inc. and the Entergy Operating Companies | Functionalization and allocation of intangible and general plant and A&G expenses. |
| 01/08 | 07-551-EL-AIR Direct | OH | Ohio Energy Group, Inc. | Ohio Edison Company, Cleveland Electric Illuminating Company, Toledo Edison Company | Revenue requirements. |
| 02/08 | ER07-956-000 Direct | FERC | Louisiana Public Service Commission | Entergy Services, Inc. and the Entergy Operating Companies | Functionalization of expenses, storm damage expense and reserves, tax NOL carrybacks in accounts, ADIT, nuclear service lives and effects on depreciation and decommissioning. |
| 03/08 | ER07-956-000 Cross-Answering | FERC | Louisiana Public Service Commission | Entergy Services, Inc. and the Entergy Operating Companies | Functionalization of expenses, storm damage expense and reserves, tax NOL carrybacks in accounts, ADIT, nuclear service lives and effects on depreciation and decommissioning. |
| 04/08 | 2007-00562, 2007-00563 | KY | Kentucky Industrial Utility Customers, Inc. | Kentucky Utilities Co., Louisville Gas and Electric Co. | Merger surcredit. |
| 04/08 | 26837 Direct  Bond, Johnson, Thebert, Kollen Panel | GA | Georgia Public Service Commission Staff | SCANA Energy Marketing, Inc. | Rule Nisi complaint. |
| 05/08 | 26837 Rebuttal  Bond, Johnson, Thebert, Kollen Panel | GA | Georgia Public Service Commission Staff | SCANA Energy Marketing, Inc. | Rule Nisi complaint. |
| 05/08 | 26837 Suppl Rebuttal Bond, Johnson, Thebert, Kollen Panel | GA | Georgia Public Service Commission Staff | SCANA Energy Marketing, Inc. | Rule Nisi complaint. |
| 06/08 | 2008-00115 | KY | Kentucky Industrial Utility Customers, Inc. | East Kentucky Power Cooperative, Inc. | Environmental surcharge recoveries, including costs recovered in existing rates, TIER. |
| 07/08 | 27163 Direct | GA | Georgia Public Service Commission Public Interest Advocacy Staff | Atmos Energy Corp. | Revenue requirements, including projected test year rate base and expenses. |
| 07/08 | 27163 Taylor, Kollen Panel | GA | Georgia Public Service Commission Public Interest Advocacy Staff | Atmos Energy Corp. | Affiliate transactions and division cost allocations, capital structure, cost of debt. |
| 08/08 | 6680-CE-170 Direct | WI | Wisconsin Industrial Energy Group, Inc. | Wisconsin Power and Light Company | Nelson Dewey 3 or Colombia 3 fixed financial parameters. |
| 08/08 | 6680-UR-116 Direct | WI | Wisconsin Industrial Energy Group, Inc. | Wisconsin Power and Light Company | CWIP in rate base, labor expenses, pension expense, financing, capital structure, decoupling. |
| 08/08 | 6680-UR-116 Rebuttal | WI | Wisconsin Industrial Energy Group, Inc. | Wisconsin Power and Light Company | Capital structure. |
| 08/08 | 6690-UR-119 Direct | WI | Wisconsin Industrial Energy Group, Inc. | Wisconsin Public Service Corp. | Prudence of Weston 3 outage, incentive compensation, Crane Creek Wind Farm incremental revenue requirement, capital structure. |
| 09/08 | 6690-UR-119 Surrebuttal | WI | Wisconsin Industrial Energy Group, Inc. | Wisconsin Public Service Corp. | Prudence of Weston 3 outage, Section 199 deduction. |
| 09/08 | 08-935-EL-SSO, 08-918-EL-SSO | OH | Ohio Energy Group, Inc. | First Energy | Standard service offer rates pursuant to electric security plan, significantly excessive earnings test. |
| 10/08 | 08-917-EL-SSO | OH | Ohio Energy Group, Inc. | AEP | Standard service offer rates pursuant to electric security plan, significantly excessive earnings test. |
| 10/08 | 2007-00564, 2007-00565, 2008-00251 2008-00252 | KY | Kentucky Industrial Utility Customers, Inc. | Louisville Gas and Electric Co., Kentucky Utilities Company | Revenue forecast, affiliate costs, ELG v ASL depreciation procedures, depreciation expenses, federal and state income tax expense, capitalization, cost of debt. |
| 11/08 | EL08-51 | FERC | Louisiana Public Service Commission | Entergy Services, Inc. | Spindletop gas storage facilities, regulatory asset and bandwidth remedy. |
| 11/08 | 35717 | TX | Cities Served by Oncor Delivery Company | Oncor Delivery Company | Recovery of old meter costs, asset ADFIT, cash working capital, recovery of prior year restructuring costs, levelized recovery of storm damage costs, prospective storm damage accrual, consolidated tax savings adjustment. |
| 12/08 | 27800 | GA | Georgia Public Service Commission | Georgia Power Company | AFUDC versus CWIP in rate base, mirror CWIP, certification cost, use of short term debt and trust preferred financing, CWIP recovery, regulatory incentive. |
| 01/09 | ER08-1056 | FERC | Louisiana Public Service Commission | Entergy Services, Inc. | Entergy System Agreement bandwidth remedy calculations, including depreciation expense, ADIT, capital structure. |
| 01/09 | ER08-1056 Supplemental Direct | FERC | Louisiana Public Service Commission | Entergy Services, Inc. | Blytheville leased turbines; accumulated depreciation. |
| 02/09 | EL08-51 Rebuttal | FERC | Louisiana Public Service Commission | Entergy Services, Inc. | Spindletop gas storage facilities regulatory asset and bandwidth remedy. |
| 02/09 | 2008-00409 Direct | KY | Kentucky Industrial Utility Customers, Inc. | East Kentucky Power Cooperative, Inc. | Revenue requirements. |
| 03/09 | ER08-1056 Answering | FERC | Louisiana Public Service Commission | Entergy Services, Inc. | Entergy System Agreement bandwidth remedy calculations, including depreciation expense, ADIT, capital structure. |
| 03/09 | U-21453, U-20925 U-22092 (Sub J) Direct | LA | Louisiana Public Service Commission Staff | Entergy Gulf States Louisiana, LLC | Violation of EGSI separation order, ETI and EGSL separation accounting, Spindletop regulatory asset. |
| 04/09 | Rebuttal |  |  |  |  |
| 04/09 | 2009-00040 Direct-Interim (Oral) | KY | Kentucky Industrial Utility Customers, Inc. | Big Rivers Electric Corp. | Emergency interim rate increase; cash requirements. |
| 04/09 | PUC Docket 36530 | TX | 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 Answer | CO | CF&I Steel, Rocky Mountain Steel Mills LP, Climax Molybdenum Company | Public Service Company of Colorado | Forecasted test year, historic test year, proforma adjustments for major plant additions, tax depreciation. |
| 09/09 | 6680-UR-117 Direct and Surrebuttal | WI | Wisconsin Industrial Energy Group | Wisconsin Power and Light Company | Revenue requirements, CWIP in rate base, deferral mitigation, payroll, capacity shutdowns, regulatory assets, rate of return. |
| 10/09 | 09A-415E Answer | CO | Cripple Creek & Victor Gold Mining Company, et al. | Black Hills/CO Electric Utility Company | Cost prudence, cost sharing mechanism. |
| 10/09 | EL09-50 Direct | FERC | Louisiana Public Service Commission | Entergy Services, Inc. | Waterford 3 sale/leaseback accumulated deferred income taxes, Entergy System Agreement bandwidth remedy calculations. |
| 10/09 | 2009-00329 | KY | Kentucky Industrial Utility Customers, Inc. | Louisville Gas and Electric Company, Kentucky Utilities Company | Trimble County 2 depreciation rates. |
| 12/09 | PUE-2009-00030 | VA | Old Dominion Committee for Fair Utility Rates | Appalachian Power Company | Return on equity incentive. |
| 12/09 | ER09-1224 Direct | FERC | Louisiana Public Service Commission | Entergy Services, Inc. | Hypothetical versus actual costs, out of period costs, Spindletop deferred capital costs, Waterford 3 sale/leaseback ADIT. |
| 01/10 | ER09-1224 Cross-Answering | FERC | Louisiana Public Service Commission | Entergy Services, Inc. | Hypothetical versus actual costs, out of period costs, Spindletop deferred capital costs, Waterford 3 sale/leaseback ADIT. |
| 01/10 | EL09-50 Rebuttal  Supplemental Rebuttal | FERC | Louisiana Public Service Commission | Entergy Services, Inc. | Waterford 3 sale/leaseback accumulated deferred income taxes, Entergy System Agreement bandwidth remedy calculations. |
| 02/10 | ER09-1224 Final | FERC | Louisiana Public Service Commission | Entergy Services, Inc. | Hypothetical versus actual costs, out of period costs, Spindletop deferred capital costs, Waterford 3 sale/leaseback ADIT. |
| 02/10 | 30442 Wackerly-Kollen Panel | GA | Georgia Public Service Commission Staff | Atmos Energy Corporation | Revenue requirement issues. |
| 02/10 | 30442 McBride-Kollen Panel | GA | Georgia Public Service Commission Staff | Atmos Energy Corporation | Affiliate/division transactions, cost allocation, capital structure. |
| 02/10 | 2009-00353 | KY | Kentucky Industrial Utility Customers, Inc.,  Attorney General | Louisville Gas and Electric Company, Kentucky Utilities Company | Ratemaking recovery of wind power purchased power agreements. |
| 03/10 | 2009-00545 | KY | Kentucky Industrial Utility Customers, Inc. | Kentucky Power Company | Ratemaking recovery of wind power purchased power agreement. |
| 03/10 | E015/GR-09-1151 | MN | Large Power Interveners | Minnesota Power | Revenue requirement issues, cost overruns on environmental retrofit project. |
| 04/10 | 2009-00459 | KY | Kentucky Industrial Utility Customers, Inc. | Kentucky Power Company | Revenue requirement issues. |
| 04/10 | 2009-00548, 2009-00549 | KY | Kentucky Industrial Utility Customers, Inc. | Kentucky Utilities Company, Louisville Gas and Electric Company | Revenue requirement issues. |
| 08/10 | 31647 | GA | Georgia Public Service Commission Staff | Atlanta Gas Light Company | Revenue requirement and synergy savings issues. |
| 08/10 | 31647 Wackerly-Kollen Panel | GA | Georgia Public Service Commission Staff | Atlanta Gas Light Company | Affiliate transaction and Customer First program issues. |
| 08/10 | 2010-00204 | KY | Kentucky Industrial Utility Customers, Inc. | Louisville Gas and Electric Company, Kentucky Utilities Company | PPL acquisition of E.ON U.S. (LG&E and KU) conditions, acquisition savings, sharing deferral mechanism. |
| 09/10 | 38339 Direct and Cross-Rebuttal | TX | Gulf Coast Coalition of Cities | CenterPoint Energy Houston Electric | Revenue requirement issues, including consolidated tax savings adjustment, incentive compensation FIN 48; AMS surcharge including roll-in to base rates; rate case expenses. |
| 09/10 | EL10-55 | FERC | Louisiana Public Service Commission | Entergy Services, Inc., Entergy Operating Cos | Depreciation rates and expense input effects on System Agreement tariffs. |
| 09/10 | 2010-00167 | KY | Gallatin Steel | East Kentucky Power Cooperative, Inc. | Revenue requirements. |
| 09/10 | U-23327 Subdocket E Direct | LA | Louisiana Public Service Commission | SWEPCO | Fuel audit: S02 allowance expense, variable O&M expense, off-system sales margin sharing. |
| 11/10 | U-23327 Rebuttal | LA | Louisiana Public Service Commission | SWEPCO | Fuel audit: S02 allowance expense, variable O&M expense, off-system sales margin sharing. |
| 09/10 | U-31351 | LA | Louisiana Public Service Commission Staff | SWEPCO and Valley Electric Membership Cooperative | Sale of Valley assets to SWEPCO and dissolution of Valley. |
| 10/10 | 10-1261-EL-UNC | OH | Ohio OCC, Ohio Manufacturers Association, Ohio Energy Group, Ohio Hospital Association, Appalachian Peace and Justice Network | Columbus Southern Power Company | Significantly excessive earnings test. |
| 10/10 | 10-0713-E-PC | WV | West Virginia Energy Users Group | Monongahela Power Company, Potomac Edison Power Company | Merger of First Energy and Allegheny Energy. |
| 10/10 | U-23327 Subdocket F Direct | LA | Louisiana Public Service Commission Staff | SWEPCO | AFUDC adjustments in Formula Rate Plan. |
| 11/10 | EL10-55 Rebuttal | FERC | Louisiana Public Service Commission | Entergy Services, Inc., Entergy Operating Cos | Depreciation rates and expense input effects on System Agreement tariffs. |
| 12/10 | ER10-1350 Direct | FERC | Louisiana Public Service Commission | Entergy Services, Inc. Entergy Operating Cos | Waterford 3 lease amortization, ADIT, and fuel inventory effects on System Agreement tariffs. |
| 01/11 | ER10-1350 Cross-Answering | FERC | Louisiana Public Service Commission | Entergy Services, Inc., Entergy Operating Cos | Waterford 3 lease amortization, ADIT, and fuel inventory effects on System Agreement tariffs. |
| 03/11  04/11 | ER10-2001 Direct Cross-Answering | FERC | Louisiana Public Service Commission | Entergy Services, Inc., Entergy Arkansas, Inc. | EAI depreciation rates. |
| 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  05/11 | 38306 Direct Suppl 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 | 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. |
| 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 | 11AL-947E Answer | CO | Climax Molybdenum Company and CF&I Steel, L.P. d/b/a Evraz Rocky Mountain Steel | Public Service Company of Colorado | Revenue requirements, including historic test year, future test year, CACJA CWIP, contra-AFUDC. |
| 03/12 | 2011-00401 | KY | Kentucky Industrial Utility Customers, Inc. | Kentucky Power Company | Big Sandy 2 environmental retrofits and environmental surcharge recovery. |
| 4/12 | 2011-00036  Direct Rehearing  Supplemental Rebuttal Rehearing | KY | Kentucky Industrial Utility Customers, Inc. | Big Rivers Electric Corp. | Rate case expenses, depreciation rates and expense. |
| 04/12 | 10-2929-EL-UNC | OH | Ohio Energy Group | AEP Ohio Power | State compensation mechanism, CRES capacity charges, Equity Stabilization Mechanism |
| 05/12 | 11-346-EL-SSO  11-348-EL-SSO | OH | Ohio Energy Group | AEP Ohio Power | State compensation mechanism, Equity Stabilization Mechanism, Retail Stability Rider. |
| 05/12 | 11-4393-EL-RDR | OH | Ohio Energy Group | Duke Energy Ohio, Inc. | Incentives for over-compliance on EE/PDR mandates. |
| 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. |
| 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 Direct and Answering | FERC | Louisiana Public Service Commission | Entergy Services, Inc. | Waterford 3 lease accounting and treatment in annual bandwidth filings. |
| 02/14 | U-32981 | LA | Louisiana Public Service Commission | Entergy Louisiana, LLC | Montauk renewable energy PPA. |
| 04/14 | ER13-432 Direct | FERC | Louisiana Public Service Commission | Entergy Gulf States Louisiana, LLC and Entergy Louisiana, LLC | 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. |
| 08/14 | ER13-432 Rebuttal | FERC | Louisiana Public Service Commission | Entergy Gulf States Louisiana, LLC and Entergy Louisiana, LLC | UP Settlement benefits and damages. |
| 08/14 | 2014-00134 | KY | Kentucky Industrial Utility Customers, Inc. | Big Rivers Electric Corporation | Requirements power sales agreements with Nebraska entities. |
| 09/14 | E-015/CN-12-1163 Direct | MN | Large Power Intervenors | Minnesota Power | Great Northern Transmission Line; cost cap; AFUDC v. current recovery; rider v. base recovery; class cost allocation. |
| 10/14 | 2014-00225 | KY | Kentucky Industrial Utility Customers, Inc. | Kentucky Power Company | Allocation of fuel costs to off-system sales. |
| 10/14 | ER13-1508 | FERC | Louisiana Public Service Commission | Entergy Services, Inc. | Entergy service agreements and tariffs for affiliate power purchases and sales; return on equity. |
| 10/14 | 14-0702-E-42T 14-0701-E-D | WV | West Virginia Energy Users Group | First Energy-Monongahela Power, Potomac Edison | Consolidated tax savings; payroll; pension, OPEB, amortization; depreciation; environmental surcharge. |
| 11/14 | E-015/CN-12-1163 Surrebuttal | MN | Large Power Intervenors | Minnesota Power | Great Northern Transmission Line; cost cap; AFUDC v. current recovery; rider v. base recovery; class allocation. |
| 11/14 | 05-376-EL-UNC | OH | Ohio Energy Group | Ohio Power Company | Refund of IGCC CWIP financing cost recoveries. |
| 11/14 | 14AL-0660E | CO | Climax, CF&I Steel | Public Service Company of Colorado | Historic test year v. future test year; AFUDC v. current return; CACJA rider, transmission rider; equivalent availability rider; ADIT; depreciation; royalty income; amortization. |
| 12/14 | EL14-026 | SD | Black Hills Industrial Intervenors | Black Hills Power Company | Revenue requirement issues, including depreciation expense and affiliate charges. |
| 12/14 | 14-1152-E-42T | WV | West Virginia Energy Users Group | AEP-Appalachian Power Company | Income taxes, payroll, pension, OPEB, deferred costs and write offs, depreciation rates, environmental projects surcharge. |
| 01/15 | 9400-YO-100  Direct | WI | Wisconsin Industrial Energy Group | Wisconsin Energy Corporation | WEC acquisition of Integrys Energy Group, Inc. |
| 01/15 | 14F-0336EG  14F-0404EG | CO | Development Recovery Company LLC | Public Service Company of Colorado | Line extension policies and refunds. |
| 02/15 | 9400-YO-100  Rebuttal | WI | Wisconsin Industrial Energy Group | Wisconsin Energy Corporation | WEC acquisition of Integrys Energy Group, Inc. |
| 03/15 | 2014-00396 | KY | Kentucky Industrial Utility Customers, Inc. | AEP-Kentucky Power Company | Base, Big Sandy 2 retirement rider, environmental surcharge, and Big Sandy 1 operation rider revenue requirements, depreciation rates, financing, deferrals. |
| 03/15 | 2014-00371  2014-00372 | KY | Kentucky Industrial Utility Customers, Inc. | Kentucky Utilities Company and Louisville Gas and Electric Company | Revenue requirements, staffing and payroll, depreciation rates. |
| 04/15 | 2014-00450 | KY | Kentucky Industrial Utility Customers, Inc. and the Attorney General of the Commonwealth of Kentucky | AEP-Kentucky Power Company | Allocation of fuel costs between native load and off-system sales. |
| 04/15 | 2014-00455 | KY | Kentucky Industrial Utility Customers, Inc. and the Attorney General of the Commonwealth of Kentucky | Big Rivers Electric Corporation | Allocation of fuel costs between native load and off-system sales. |
| 04/15 | ER2014-0370 | MO | Midwest Energy Consumers’ Group | Kansas City Power & Light Company | Affiliate transactions, operation and maintenance expense, management audit. |
| 05/15 | PUE-2015-00022 | VA | Virginia Committee for Fair Utility Rates | Virginia Electric and Power Company | Fuel and purchased power hedge accounting; change in FAC Definitional Framework. |
| 05/15  09/15 | EL10-65 Direct, Rebuttal Complaint | FERC | Louisiana Public Service Commission | Entergy Services, Inc. | Accounting for AFUDC Debt, related ADIT. |
| 07/15 | EL10-65 Direct and Answering Consolidated Bandwidth Dockets | FERC | Louisiana Public Service Commission | Entergy Services, Inc. | Waterford 3 sale/leaseback ADIT, Bandwidth Formula. |
| 09/15 | 14-1693-EL-RDR | OH | Public Utilities Commission of Ohio | Ohio Energy Group | PPA rider for charges or credits for physical hedges against market. |
| 12/15 | 45188 | TX | Cities Served by Oncor Electric Delivery Company | Oncor Electric Delivery Company | Hunt family acquisition of Oncor; transaction structure; income tax savings from real estate investment trust (REIT) structure; conditions. |
| 12/15  01/16 | 6680-CE-176 Direct, Surrebuttal, Supplemental Rebuttal | WI | Wisconsin Industrial Energy Group, Inc. | Wisconsin Power and Light Company | Need for capacity and economics of proposed Riverside Energy Center Expansion project; ratemaking conditions. |
| 03/16  03/16 04/16 05/16 06/16 | EL01-88 Remand Direct Answering Cross-Answering Rebuttal | FERC | Louisiana Public Service Commission | Entergy Services, Inc. | Bandwidth Formula: Capital structure, fuel inventory, Waterford 3 sale/leaseback, Vidalia purchased power, ADIT, Blythesville, Spindletop, River Bend AFUDC, property insurance reserve, nuclear depreciation expense. |
| 03/16 | 15-1673-E-T | WV | West Virginia Energy Users Group | Appalachian Power Company | Terms and conditions of utility service for commercial and industrial customers, including security deposits. |
| 04/16 | 39971 Panel Direct | GA | Georgia Public Service Commission Staff | Southern Company, AGL Resources, Georgia Power Company, Atlanta Gas Light Company | Southern Company acquisition of AGL Resources, risks, opportunities, quantification of savings, ratemaking implications, conditions, settlement. |
| 04/16 | 2015-00343 | KY | Office of the Attorney General | Atmos Energy Corporation | Revenue requirements, including NOL ADIT, affiliate transactions. |
| 04/16 | 2016-00070 | KY | Office of the Attorney General | Atmos Energy Corporation | R & D Rider. |
| 05/16 | 2016-00026  2016-00027 | KY | Kentucky Industrial Utility Customers, Inc. | Kentucky Utilities Co., Louisville Gas & Electric Co. | Need for environmental projects, calculation of environmental surcharge rider. |
| 05/16 | 16-G-0058 16-G-0059 | NY | New York City | Keyspan Gas East Corp., Brooklyn Union Gas Company | Depreciation, including excess reserves, leak prone pipe. |
| 06/16 | 160088-EI | FL | South Florida Hospital and Healthcare Association | Florida Power and Light Company | Fuel Adjustment Clause Incentive Mechanism re: economy sales and purchases, asset optimization. |
| 07/16 | 160021-EI | FL | South Florida Hospital and Healthcare Association | Florida Power and Light Company | Revenue requirements, including capital recovery, depreciation, ADIT. |
| 07/16 | 16-057-01 | UT | Office of Consumer Services | Dominion Resources, Inc. / Questar Corporation | Merger, risks, harms, benefits, accounting. |
| 08/16 | 15-1022-EL-UNC 16-1105-EL-UNC | OH | Ohio Energy Group | AEP Ohio Power Company | SEET earnings, effects of other pending proceedings. |
| 9/16 | 2016-00162 | KY | Office of the Attorney General | Columbia Gas Kentucky | Revenue requirements, O&M expense, depreciation, affiliate transactions. |
| 09/16 | E-22 Sub 519, 532, 533 | NC | Nucor Steel | Dominion North Carolina Power Company | Revenue requirements, deferrals and amortizations. |
| 09/16  10/16 | 15-1256-G-390P (Reopened) 16-0922-G-390P  10-2929-EL-UNC 11-346-EL-SSO 11-348-EL-SSO 11-349-EL-SSO 11-350-EL-SSO 14-1186-EL-RDR | WV  OH | West Virginia Energy Users Group  Ohio Energy Group | Mountaineer Gas Company  AEP Ohio Power Company | Infrastructure rider, including NOL ADIT and other income tax normalization and calculation issues.  State compensation mechanism, capacity cost, Retail Stability Rider deferrals, refunds, SEET. |
| 11/16 | 16-0395-EL-SSO Direct | OH | Ohio Energy Group | Dayton Power & Light Company | Credit support and other riders; financial stability of Utility, holding company. |
| 12/16 | Formal Case 1139 | DC | Healthcare Council of the National Capital Area | Potomac Electric Power Company | Post test year adjust, merger costs, NOL ADIT, incentive compensation, rent. |
| 01/17 | 46238 | TX | Steering Committee of Cities Served by Oncor | Oncor Electric Delivery Company | Next Era acquisition of Oncor; goodwill, transaction costs, transition costs, cost deferrals, ratemaking issues. |
| 02/17 | 16-0395-EL-SSO Direct (Stipulation) | OH | Ohio Energy Group | Dayton Power & Light Company | Non-unanimous stipulation re: credit support and other riders; financial stability of utility, holding company. |
| 02/17 | 45414 | TX | Cities of Midland, McAllen, and Colorado City | Sharyland Utilities, LP, Sharyland Distribution & Transmission Services, LLC | Income taxes, depreciation, deferred costs, affiliate expenses. |
| 03/17 | 2016-00370 2016-00371 | KY | Kentucky Industrial Utility Customers, Inc. | Kentucky Utilities Company, Louisville Gas and Electric Company | AMS, capital expenditures, maintenance expense, amortization expense, depreciation rates and expense. |
| 06/17 | 29849 (Panel with Philip Hayet) | GA | Georgia Public Service Commission Staff | Georgia Power Company | Vogtle 3 and 4 economics. |
| 08/17  10/17 | 17-0296-E-PC  2017-00179 | WV  KY | Public Service Commission of West Virginia Charleston  Kentucky Industrial Utility Customers, Inc. | Monongahela Power Company, The Potomac Edison Power Company  Kentucky Power Company | ADIT, OPEB.  Weather normalization, Rockport lease, O&M, incentive compensation, depreciation, income taxes. |
| 10/17 | 2017-00287 | KY | Kentucky Industrial Utility Customers, Inc. | Big Rivers Electric Corporation | Fuel cost allocation to native load customers. |
| 12/17 | 2017-00321 | KY | Attorney General | Duke Energy Kentucky (Electric) | Revenues, depreciation, income taxes, O&M, regulatory assets, environmental surcharge rider, FERC transmission cost reconciliation rider. |
| 12/17 | 29849 (Panel with Philip Hayet, Tom Newsome) | GA | Georgia Public Service Commission Staff | Georgia Power Company | Vogtle 3 and 4 economics, tax abandonment loss. |
| 01/18 | 2017-00349 | KY | Kentucky Attorney General | Atmos Energy Kentucky | O&M expense, depreciation, regulatory assets and amortization, Annual Review Mechanism, Pipeline Replacement Program and Rider, affiliate expenses. |
| 06/18 | 18-0047 | OH | Ohio Energy Group | Ohio Electric Utilities | Tax Cuts and Jobs Act. Reduction in income tax expense; amortization of excess ADIT. |
| 07/18 | T-34695 | LA | LPSC Staff | Crimson Gulf, LLC | Revenues, depreciation, income taxes, O&M, ADIT. |
| 08/18 | 48325 | TX | Cities Served by Oncor | Oncor Electric Delivery Company | Tax Cuts and Jobs Act; amortization of excess ADIT. |
| 08/18 | 48401 | TX | Cities Served by TNMP | Texas-New Mexico Power Company | Revenues, payroll, income taxes, amortization of excess ADIT, capital structure. |
| 08/18 | 2018-00146 | KY | KIUC | Big Rivers Electric Corporation | Station Two contracts termination, regulatory asset, regulatory liability for savings |
| 09/18  10/18 | 20170235-EI 20170236-EU Direct Supplemental Direct | FL | Office of Public Counsel | Florida Power & Light Company | FP&L acquisition of City of Vero Beach municipal electric utility systems. |
| 09/18  10/18 | 2017-370-E Direct 2017-207, 305, 370-E Surrebuttal Supplemental Surrebuttal | SC | Office of Regulatory Staff | South Carolina Electric & Gas Company and Dominion Energy, Inc. | Recovery of Summer 2 and 3 new nuclear development costs, related regulatory liabilities, securitization, NOL carryforward and ADIT, TCJA savings, merger conditions and savings. |
| 12/18 | 2018-00261 | KY | Attorney General | Duke Energy Kentucky (Gas) | Revenues, O&M, regulatory assets, payroll, integrity management, incentive compensation, cash working capital. |
| 01/19 | 2018-00294 2018-00295 | KY | Kentucky Industrial Utility Customers, Inc. | Kentucky Utilities Company, Louisville Gas & Electric Company | AFUDC v. CWIP in rate base, transmission and distribution plant additions, capitalization, revenues generation outage expense, depreciation rates and expenses, cost of debt. |
| 01/19 | 2018-00281 | KY | Attorney General | Atmos Energy Group | AFUDC v. CWIP in rate base, ALG v. ELG depreciation rates, cash working capital, PRP Rider, forecast plant additions, forecast expenses, cost of debt, corporate cost allocation. |
| 02/19  04/19 | UD-18-17 Direct  Surrebuttal and Cross-Answering | New Orleans | Crescent City Power Users Group | Entergy New Orleans, LLC | Post-test year adjustments, storm reserve fund, NOL ADIT, FIN48 ADIT, cash working capital, depreciation, amortization, capital structure, formula rate plans, purchased power rider. |
| 03/19 | 2018-0358 | KY | Attorney General | Kentucky American Water Company | Capital expenditures, cash working capital, payroll expense, incentive compensation, chemicals expense, electricity expense, water losses, rate case expense, excess deferred income taxes. |
| 03/19 | 48929 | TX | Steering Committee of Cities Served by Oncor | Oncor Electric Delivery Company LLC, Sempra Energy, Sharyland Distribution & Transmission Services, L.L.C.., Sharyland Utilities, L.P. | Sale, transfer, merger transactions, hold harmless and other regulatory conditions. |
| 06/19 | 49421 | TX | Gulf Coast Coalition of Cities | CenterPoint Energy Houston Electric | Prepaid pension asset, accrued OPEB liability, regulatory assets and liabilities, merger savings, storm damage expense, excess deferred income taxes. |
| 07/19 | 49494 | TX | Cities Served by AEP Texas | AEP Texas, Inc. | Plant in service, prepaid pension asset, O&M, ROW costs, incentive compensation, self-insurance expense, excess deferred income taxes. |
| 08/19 | 19-G-0309 19-G-0310 | NY | New York City | National Grid | Depreciation rates, net negative salvage. |
| 10/19 | 42315 | GA | Atlanta Gas Light Company | Public Interest Advocacy Staff | Capital expenditures, O&M expense, prepaid pension asset, incentive compensation, merger savings, affiliate expenses, excess deferred income taxes. |
| 10/19 | 45253 | IN | Duke Energy Indiana | Office of Utility Consumer Counselor | Prepaid pension asset, inventories, regulatory assets and labilities, unbilled revenues, incentive compensation, income tax expense, affiliate charges, ADIT, riders. |

1. The present case reflects a delay of 68 months for each Unit compared to the original certified April 2016/2017 CODs. The Company refers to the same case as its +29-month case in reference to the June 2019/2020 CODs last reflected in the Company’s 16th VCM filing. [↑](#footnote-ref-2)
2. The $10.9 billion value is net of the Toshiba guarantee and the $694 million of capital cost the Company has agreed to absorb. Staff has included $514 million of contingency capital / construction cost in the $10.9 billion value as the Company has reserved its right to seek recovery of these costs at a later date. [↑](#footnote-ref-3)
3. Table 1.1 of VCM 23 Report at 12. The Company used the remaining cost to complete portion of the $7.3 billion in its economic analyses and the total $7.3 billion in its rate impact quantifications. [↑](#footnote-ref-4)
4. The Company apparently plans to accrue AFUDC on incurred contingency cost amounts until the Unit 4 regulatory COD, which may be indicative of its intent to seek recovery of this additional cost from customers in future rate proceedings regardless of its assumptions for the VCM proceedings. [↑](#footnote-ref-5)
5. *Id.*, 46. [↑](#footnote-ref-6)
6. Table 1.1 of Georgia Power VCM 23 Report at 12. [↑](#footnote-ref-7)
7. Derived from Table 1.1 of Georgia Power VCM 23 Report at 12. The $1.25 billion value assumes the Company seeks recovery of the $514 million contingency from ratepayers. [↑](#footnote-ref-8)
8. The $1.8 billion value reflects the difference in the current estimate of the NCCR revenue requirement that customers will have to pay, which is $3.9 billion, and the estimate of $2.1 billion that would have been paid had the Project been completed in 2016/2017 from the original Certification. [↑](#footnote-ref-9)
9. Staff also estimates that the total amount collected from a typical residential customer during the construction period will be approximately $833 over the life of the NCCR tariff versus $448 had the Units been completed on original schedule and budget. [↑](#footnote-ref-10)
10. This $8.1 billion is the sum of $7.3 billion in capital cost, $0.514 billion contingency capital cost and $0.257 billion deferred financing cost (AFUDC). [↑](#footnote-ref-11)
11. Computed from the Cumulative Revenue Requirements used to derive Figure 2, and the total energy produced by Vogtle Units 3 and 4 over their 60 year lives. [↑](#footnote-ref-12)
12. Responses to STF-175-1 and STF-175-2. [↑](#footnote-ref-13)
13. When the VCM 17 Order was issued, the CWIP balance was $3.902 billion, of that $3.509 billion was deemed prudent by the SIR Stipulation. The VCM 17 Order also verified another $542 million, which to date has not been deemed prudent. Reducing the CWIP balance by the $1.493 net Toshiba payment, resulted in a CWIP balance of $2.951 billion ($3.902 + .542 – 1.493). Despite this, the Company contends that ratepayers still owe the Company the entire $3.509 billion, which was more than the entire CWIP balance. [↑](#footnote-ref-14)
14. As Commissioner Echols explained at the December 21, 2017 Special Administrative Session, “The owners … achieved payment in full for that parent guarantee but they achieved it for the customers' benefit and that's who should benefit.” Trans., pg. 7-8 (Emphasis added). Customers don’t benefit from the Toshiba payment unless it is applied to a cost that would otherwise be recoverable from customers. [↑](#footnote-ref-15)
15. The TPG proceeds of $1.493 billion were allocated in full against the $3.509 billion capital costs incurred through December 31, 2015, netting to $2.016 billion. Staff assumed 56% of this amount, or $1.129 billion would be placed in-service the month after Unit 3 is completed. The Company assumed no TPG offset and assumed 66.6% of the amount, or $2.34 billion, would be placed in service the month after Unit 3 is completed. See STF 137-9 part d. [↑](#footnote-ref-16)
16. The VCM 17 Order provides that when Unit 3 goes into commercial operation, rates are only adjusted to include the portion of the costs deemed prudent in the January 3, 2017 Stipulation that are allocable to Unit 3 and common facilities. VCM 17 Order, p. 14, para. 8. None of these additional costs meet that criteria. Instead, these costs cannot go into rates until Unit 4 goes into commercial operation, VCM 17 Order, p. 14, para. 10 *(“upon reaching fuel load of Unit 4, the Company may make a filing with the Commission to determine the adjustment to retail base rates necessary to include the remaining amounts of Units 3 and 4 into retail base rates. During this review, the Commission will determine the remaining issues pertaining to prudence of Unit 3 and 4 costs. Such rate adjustment will be effective the first month after Unit 4 is Commercially Operational.”)*; p. 16, para. 14 *(“All Commission decisions regarding cost recovery will be made after a prudence review at the end of construction of Units 3 and 4.”)*. [↑](#footnote-ref-17)
17. The Company assumes a deferral of the Unit 3 depreciation on capital cost not placed in rate base upon Unit 3’s completion date. The Company also assumes that after the Unit 4 COD date, it would be allowed to recover the deferred Unit 3 depreciation costs over a five-year period. [↑](#footnote-ref-18)
18. Response to STF-175-1. [↑](#footnote-ref-19)
19. As previously discussed by the Roetger/Jacobs panel, Staff and the Company may have a disagreement as to when a Unit has reached Commercial Operation for purposes of rate recovery. Commercial Operation is defined in the paragraph 13 of the SIR Stipulation and it shall be the Commission’s determination as to whether and when that standard has been met. [↑](#footnote-ref-20)
20. Direct Testimony of David McKinney and Jerimiah Haswell, p. 13, l. 9. [↑](#footnote-ref-21)