

**BEFORE THE
GEORGIA PUBLIC SERVICE COMMISSION**

**IN THE MATTER OF: GEORGIA POWER
COMPANY'S TWENTY-THIRD SEMI-
ANNUAL VOGTLE CONSTRUCTION
MONITORING ("VCM") REPORT**

DOCKET NO. 29849

DIRECT TESTIMONY

AND EXHIBITS

OF

TOM NEWSOME, PE, CFA

PHILIP HAYET

LANE KOLLEN, CPA, CMA, CGMA

**ON BEHALF OF THE
GEORGIA PUBLIC SERVICE COMMISSION
PUBLIC INTEREST ADVOCACY STAFF**

November 24, 2020

TABLE OF CONTENTS

I. INTRODUCTION.....	1
II. REVIEW OF GEORGIA POWER COMPANY’S VCM 23 REPORT	2
III. STAFF ECONOMIC ANALYSES.....	5
IV. RATEMAKING ISSUES.....	11
V. OTHER ISSUES	21

I. INTRODUCTION

1

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

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

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

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

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

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

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

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

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

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

24 A. We summarize our education, experience, professional certifications, and testimony

1 appearances on Exhibit STF-NHK-1, Exhibit STF-NHK-2, and Exhibit STF-NHK-3 for
2 Mr. Newsome, Mr. Hayet, and Mr. Kollen, respectively.

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

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

8
9 **II. REVIEW OF GEORGIA POWER COMPANY'S VCM 23 REPORT**

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

11 A. In its VCM 23 Report, for the six-month period of January 1, 2020 through June 30,
12 2020, the Company continues to forecast a schedule delay of 68 months,¹ with November
13 2021 and November 2022 as the regulatory Commercial Operation Dates ("COD") for
14 Units 3 and 4, respectively. The Total Project Cost has increased to \$10.9 billion from
15 \$6.1 billion at certification, or 78 percent. The components of Total Project Cost are
16 shown in the Table 1 below.²

17
18
19

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.

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.

Table 1

	Capital / Construction Cost (\$ million)	Financing Cost (\$ million)	Total Project Cost (\$ 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

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

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.

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.

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.

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

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

16 A. As of June 30, 2020, the Company has incurred \$6.6 billion of construction cost and \$2.4
17 billion of financing cost for a total cost of \$9.0 billion.⁶

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

20 A. Over the remainder of the construction period, the Company estimates it will incur an
21 additional \$1.25 billion of construction and capital costs and an additional \$645 million
22 of financing cost for total cost of \$1.9 billion.⁷

⁵ *Id.*, 46.

⁶ Table 1.1 of Georgia Power VCM 23 Report at 12.

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.

1
2 **III. STAFF ECONOMIC ANALYSES**

3 **Q. WHAT DOES STAFF'S COST TO COMPLETE ECONOMIC ANALYSES**
4 **INDICATE?**

5 A. The Staff CTC analyses, which ignore the \$9.0 billion already incurred by the Company
6 as of June 30, 2020, indicate that it is economic *to complete* the Project *if* the Company
7 adheres to its current construction cost forecast and the November 2021 and November
8 2022 regulatory COD forecasts.

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

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

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

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

22 A. In its VCM 23 Report, the Company provided a "Replacement Energy Cost and Deferred
23 Operating Cost" table (Table 1.2), which purports that through the end of the VCM 23
24 period, the delay of the new Vogtle units has so far only resulted in a net cost of \$67
25 million to customers. As described in Staff's prior testimony, the premise underlying the

1 table is fundamentally flawed as it ignores the significant additional cost of financing
2 recovered from ratepayers during the 68-month construction delay period that would not
3 have been incurred had the Project been completed on-time and on-budget. For the entire
4 delay period through November 2022 ratepayers will pay an additional \$1.8 billion in
5 revenue requirements during the construction period due to the delays and cost overruns.
6 In addition, the Company mischaracterizes the deferral of certain costs as savings to
7 ratepayers. There is no savings to customers as these costs are recovered from ratepayers
8 once the Units are in operation.

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

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

20 Once Units 3 and 4 are in commercial service, the Company may request to add \$8.1
21 billion to its rate base.¹⁰ This amount is 83 percent greater than the \$4.4 billion assumed

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.

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.

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).

1 at certification. This additional \$3.7 billion in rate base will increase ratepayer revenue
2 requirements by approximately \$13.5 billion over the 60-year life of the Units and
3 increase annual revenue requirements by, approximately, an average of \$395 million and
4 \$375 million during the first five and ten years in operation, respectively. The
5 approximate impact of the additional \$3.7 billion on residential customers would be an
6 increase of \$5.50 per month and \$5.10 per month during the first five and ten years in
7 operation, respectively.

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

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

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

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

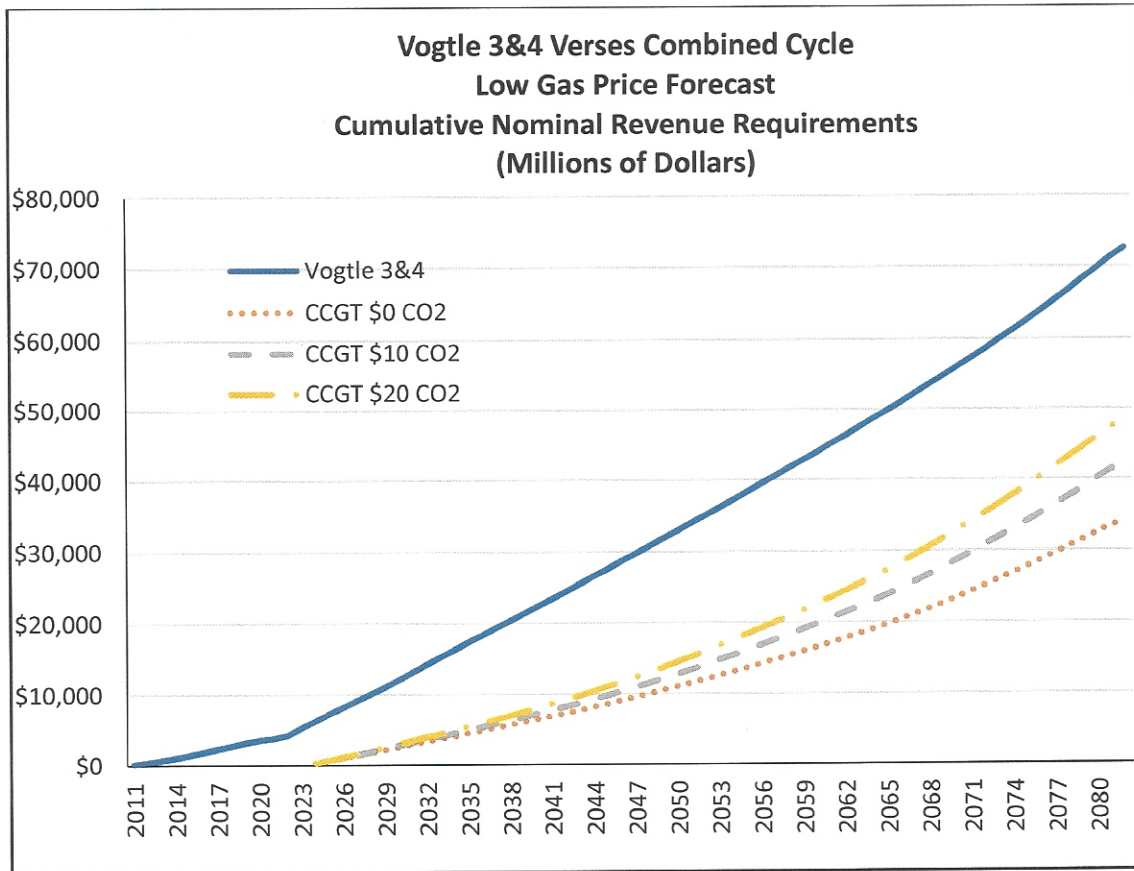
22

23

24

1
2

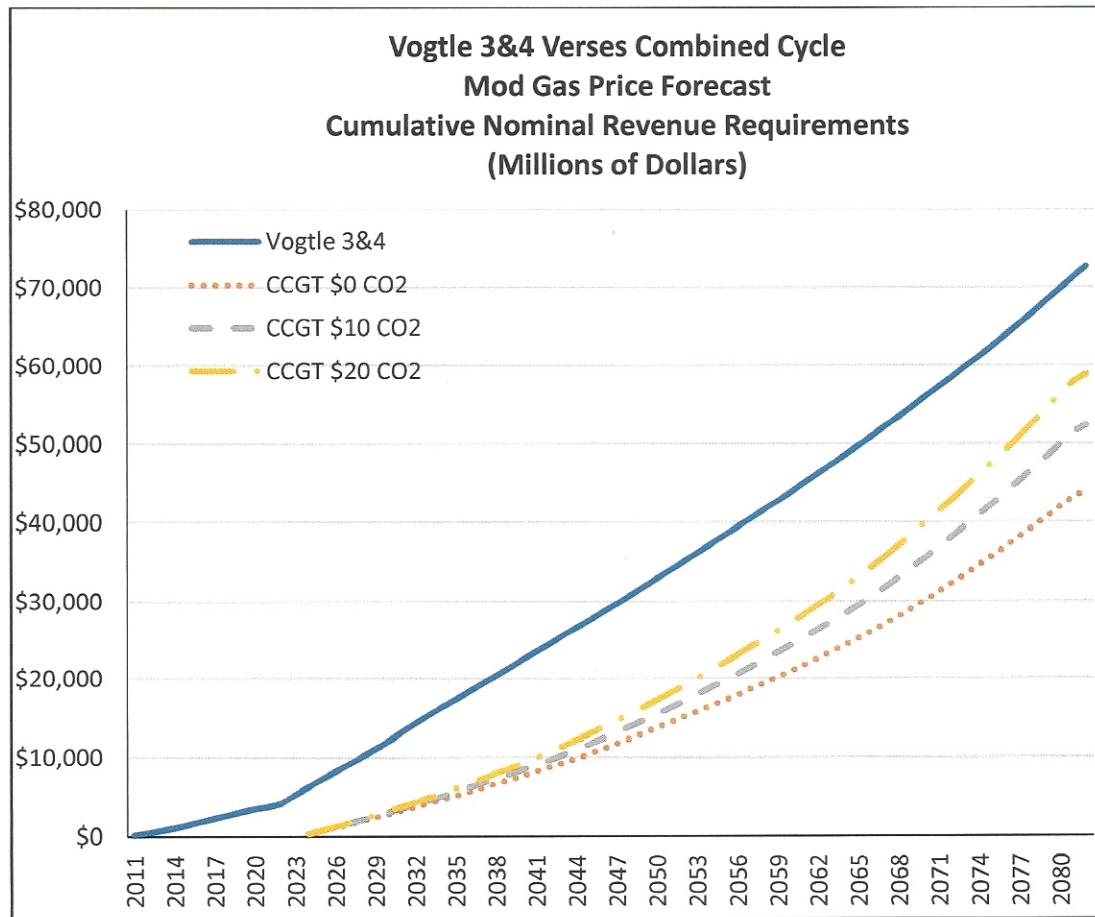
Figure 1



3
4
5
6
7
8
9
10

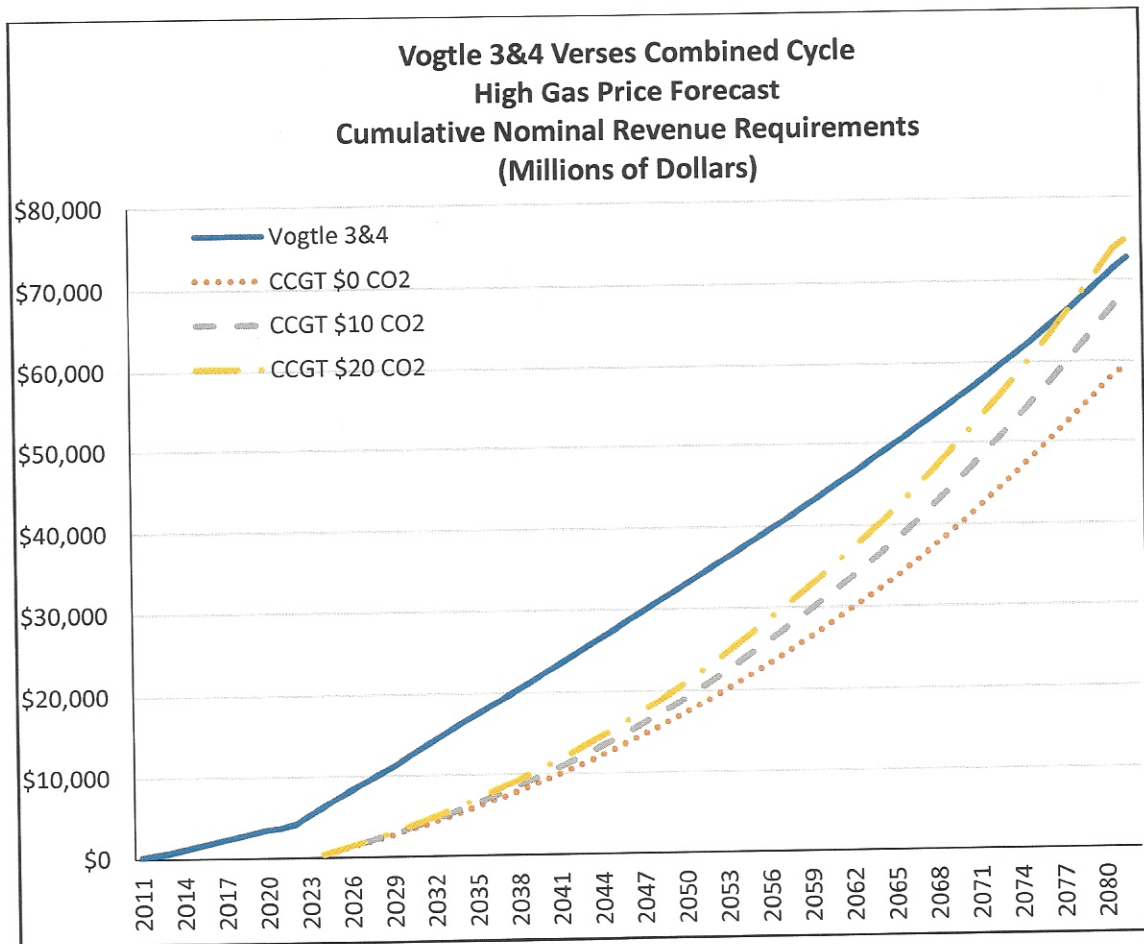
The second graph provides a comparison for the Moderate Natural Gas price forecast. The Vogtle Units 3 and 4 cumulative nominal revenue requirement exceeds the combined cycle nominal revenue requirement under all three CO₂ emission price forecasts.

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



3
4
5 Q. PLEASE SUMMARIZE THE RESULTS OF THE THREE GRAPHS.

6 A. The revenue requirement of Vogtle 3 & 4 significantly exceeds that of natural gas
7 combined cycle units over the entire 60-year operating life under all low and moderate
8 (base) gas price and carbon dioxide emission price scenarios. Only in one scenario of the
9 nine (high gas price and high carbon dioxide emission price) is the cumulative Vogtle 3
10 & 4 revenue requirement less than combined cycle and then, only at the very end of the
11 operating life of the Units.

12 Q. WHAT WOULD THE RESULTS OF A TRADITIONAL ECONOMIC ANALYSIS

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

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

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

16 **Q. ARE THE COMPANY’S RATE IMPACT QUANTIFICATIONS CONSISTENT**
17 **WITH THE NARRATIVE DESCRIPTIONS OF ITS PROPOSED RATEMAKING**
18 **PROVIDED IN RESPONSE TO DISCOVERY?¹²**

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

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

24 A. The Staff and Company have different interpretations of the VCM 17 Order and SIR

¹² Responses to STF-175-1 and STF-175-2.

1 Stipulation adopted in that Order and the effect on base rates. Both the Staff and
2 Company economic analyses assume that NCCR rates will be reduced when a portion of
3 Unit 3 and common costs are placed in rate base in the month following Unit 3 COD.
4 Both the Staff and Company's economic analyses assume that base rates will be
5 increased to recover certain Unit 3 and common costs in the month following Unit 3
6 COD. However, the Staff and Company differ on the amounts that will be removed from
7 NCCR rates and the amounts that will be reflected in base rates.

8 The SIR Stipulation provided that capital costs verified and approved through December
9 2015 would be deemed prudent except under certain circumstances. The SIR Stipulation
10 provided that the Vogtle Units 3 and 4 costs would be placed in base rates on the latter of
11 either December 31, 2020, or Unit 4 reaching commercial operation. However, the VCM
12 17 Order modified the treatment of a portion of the Unit 3 and common costs. In that
13 Order, the Commission authorized the Company to include Unit 3 and common costs that
14 had been verified and approved and deemed prudent through December 2015 in base
15 rates starting the month after Unit 3 COD.

16 In the VCM 17 Order, the Commission also ruled that "[t]he balance of the proceeds
17 received from Toshiba, net of the Company's costs to obtain that payment and net of the
18 costs of providing ... customer credits, will be applied to the CWIP balance." The CWIP
19 balance included only costs that already had been incurred by the Company; it did not
20 include future costs that had not yet been incurred. Only a portion of the costs in CWIP
21 have been deemed prudent.¹³ Staff's position is that the Toshiba Parental Guarantee
22 ("TPG") funds can only be applied to offset costs that have been deemed prudent by the

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.

1 Commission.¹⁴ Otherwise, ratepayers may be paying costs which the Commission has
2 not yet, and may never, find to be prudent. Therefore, the TPG funds can only be applied
3 to the \$3.5 billion deemed prudent in the SIR stipulation.

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

7 A. The Staff interpretation results in an increase in base rates to include \$1.13 billion of Unit
8 3 and common costs in the month following commercial operation, whereas the
9 Company interpretation is that it will be allowed to include \$2.34 billion of these costs in
10 base rates at that time.¹⁵

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

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

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

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.

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.

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

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

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

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

19 A. Assuming Unit 4 is placed in service one year after Unit 3, the revenue requirement

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.”).

1 collected from ratepayers in base rates during the first year of Unit 3 commercial
2 operation would be materially different depending on the interpretation of the VCM 17
3 order and stipulation. Under Staff's interpretation, the base rate revenue requirement
4 would be approximately \$420 million. Under the Company's interpretation, the base rate
5 revenue requirement would be approximately \$660 million.¹⁷ Ratepayer bills would be
6 lower by approximately \$240 million under Staff's interpretation during the year between
7 the Unit 3 and Unit 4 COD dates. If Unit 4 is placed in service more than one year after
8 Unit 3, then this difference in the impact to ratepayers would increase.

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

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

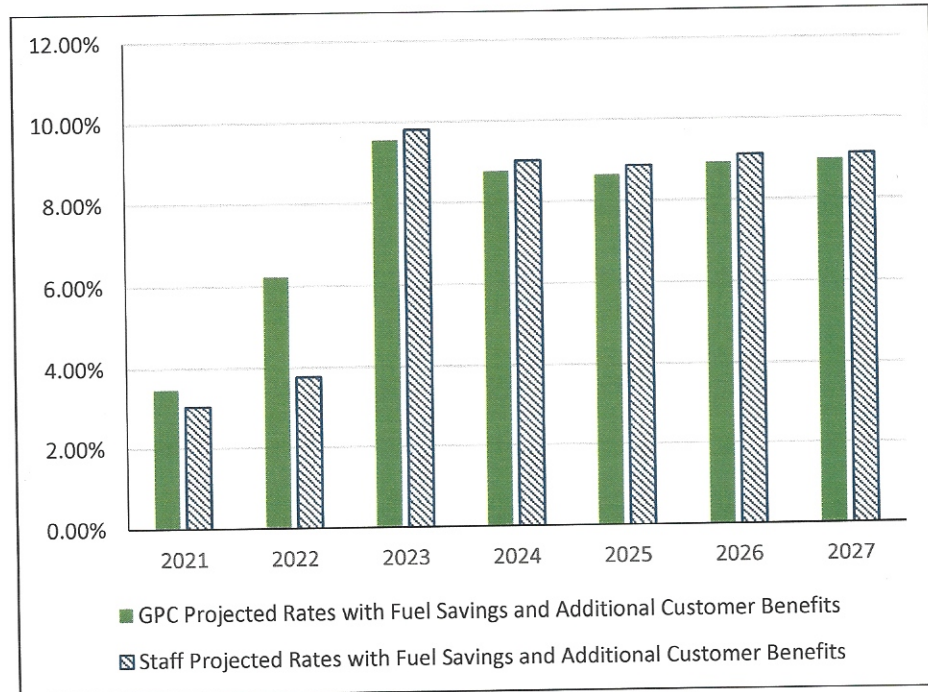
19 The following graph provides a comparison of the Staff's customer rate impact
20 quantifications to the Company's customer rate impact quantifications on an annual basis
21 through 2027.

22
23

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.

1

Figure 4



2

3

4

5

6

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.

7

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

8

9

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.

10

11

12

13

14

First, the Company has not reflected the reduction in fixed or overhead cost assigned to

1 each existing nuclear unit (Hatch Units 1 and 2 and Vogtle Units 1 and 2) once Vogtle
2 Units 3 and 4 are placed in service. The overhead cost assigned to Vogtle 3 and 4 will or
3 should reduce the remaining overhead cost to be assigned to the existing units. The
4 Commission's consideration of the Company's request to recover the Unit 3, Unit 4 and
5 common costs in base rates should take into account the reduction in overhead cost to
6 existing nuclear units.

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

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

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

26 **Q. DESCRIBE THE COMPANY'S PROPOSAL TO INCLUDE UNIT 3 AND**

1 **COMMON FACILITIES DEEMED PRUDENT IN BASE RATES.**

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

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

16 As further provided in the Commission's 17th VCM Order, upon reaching fuel
17 load of Unit 4, the Company plans to make a filing with the Commission to
18 determine the adjustment to retail base rates necessary to include the remaining
19 capital costs of Units 3 and 4 in retail base rates. The Commission has stated
20 that during this review it will determine the remaining issues pertaining to
21 prudence of Units 3 and 4 costs. Following the Commission's decision on
22 prudency of those costs, any rate adjustment would be effective the first month
23 following Commercial Operation of Unit 4. Upon commercial operation of Unit
24 4, the Company expects to request an order allowing it to defer recovery of the
25 O&M costs associated with the operation of Unit 4 until the next regularly
26 scheduled rate case goes into effect, which is currently expected to be January 1,
27 2023.¹⁸

28
29 **Q. DID THE COMPANY DESCRIBE THE FORM OR TIMING OF SUCH**
30 **REQUESTS, HOW IT WOULD CALCULATE RATE BASE, OPERATING**
31 **INCOME, AND RATE OF RETURN, OR PROPOSE A PROCEDURAL**
32 **SCHEDULE?**

¹⁸ Response to STF-175-1.

1 A. No.

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

3 A. Yes. First, there are significant differences between the Company and Staff regarding the
4 ratemaking for Unit 3 and Common facilities that will need to be resolved prior to
5 resetting base rates in the month following Commercial Operation of Unit 3. There also
6 will be effects on the NCCR and the fuel rates. Given the large impact of Unit 3 and Unit
7 4 on base rates it is critical that Staff and other parties have sufficient time to review costs
8 that the Company will request to recover from ratepayers.

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

16 Third, the requests will require the Commission to determine the test year for the rate
17 base and operating expense components. All of these costs necessarily will be estimated
18 or forecast amounts, except for the beginning plant cost “deemed prudent in the January
19 3, 2017 Stipulation.” The Commission will need to determine whether the rate base
20 reflects amounts at the regulatory COD or a thirteen-month average forecast for each rate
21 base component. The Commission will need to determine the just and reasonable
22 depreciation rates and expense, decommissioning expense, operation and maintenance
23 expense, administrative and general expense, and property tax expense. The Commission
24 will need to determine the federal and state income tax expense, and will need to address
25 the just and reasonable production tax credits (“PTCs”) and the manner in which the
26 PTCs will be reflected in the revenue requirement (base rates or fuel cost recovery,

1 subject to true-up, etc.).

2 **Q. WHAT ARE YOUR RECOMMENDATIONS?**

3 A. Staff recommends that the Commission direct the Company to file an Application to
4 adjust base rates, NCCR rates, and fuel rates, and the related testimony, schedules, and
5 workpapers at least six months prior to the regulatory COD.¹⁹ This timing is essential to
6 allow the Commission and all parties sufficient time to address these important
7 ratemaking issues.

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

17
18 **V. OTHER ISSUES**

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

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.

1 A. Staff disagrees. The information provided in the Company's cost to complete economic
2 analysis is necessary for certain Staff analyses, and Staff believes this information
3 provides more than just "marginal value to the Commission."²⁰ Staff must have this
4 information updated each VCM so it may perform accurate analyses for purposes other
5 than just developing cost-to-complete analyses. For example, both the Company and
6 Staff use the economic analysis modeling results to perform a rate impact analysis. The
7 rate impact analysis would not be possible without the Company updating its modeling
8 assumptions and performing production cost and capital revenue requirement analyses.
9 Second, Staff uses the information to evaluate total revenue requirements of both the
10 Vogtle Project and the alternative combined cycle project.

11
12 The additional analyses that Staff performs are important now, and will be even more
13 important soon when the Commission begins to consider cost recovery proposals.
14 Furthermore, the Company always provides updated assumptions that Staff reviews and
15 evaluates including the remaining spending curve, post COD O&M costs, nuclear fuel
16 expenditures, etc. Staff continues to need this information and does not believe the
17 Company should be relieved of its responsibility to supply it to Staff.

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

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

23 A. Yes.

²⁰ Direct Testimony of David McKinney and Jerimiah Haswell, p. 13, l. 9.

**BEFORE THE
GEORGIA PUBLIC SERVICE COMMISSION**

**IN THE MATTER OF: GEORGIA POWER
COMPANY'S TWENTY-THIRD SEMI-
ANNUAL VOGTLE CONSTRUCTION
MONITORING REPORT**

ET NO. 29849

EXHIBIT

STF-NHK-1

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 testified in Docket 29849 20th / 21st Vogtle Construction Monitoring ("VCM") on Vogtle economics. Prior to that Mr. Newsome 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**

**IN THE MATTER OF: GEORGIA POWER
COMPANY'S TWENTY-THIRD SEMI-
ANNUAL VOGTLE CONSTRUCTION
MONITORING ("VCM") REPORT**

DOCKET NO. 29849

EXHIBIT

STF-NHK-2

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 Present: Hayet Power Systems Consulting
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 1996: EDS Utilities Division, Atlanta, GA (Now Ventyx)
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 1991: Energy Management Associates (EMA), Atlanta, GA
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	Jurisdiet	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

Date	Case	Jurisdiction	Party	Utility	Subject
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

Date	Case	Jurisdiction	Party	Utility	Subject
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

Date	Case	Jurisdic	Party	Utility	Subject
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

Date	Case	Jurisdic	Party	Utility	Subject
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

Date	Case	Jurisdiet	Party	Utility	Subject
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

Date	Case	Jurisdic	Party	Utility	Subject
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

Date	Case	Jurisdiet	Party	Utility	Subject
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 States 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 v. 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**

**IN THE MATTER OF: GEORGIA POWER
COMPANY'S TWENTY-THIRD SEMI-
ANNUAL VOGTLE CONSTRUCTION
MONITORING REPORT**

DOCKET NO. 29849

EXHIBIT

STF-NHK-3

QUALIFICATIONS OF LANE KOLLEN

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.

QUALIFICATIONS OF LANE KOLLEN

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.

QUALIFICATIONS OF LANE KOLLEN

CLIENTS SERVED

Industrial Companies and Groups

Air Products and Chemicals, Inc.	Lehigh Valley Power Committee
Airco Industrial Gases	Maryland Industrial Group
Alcan Aluminum	Multiple Intervenors (New York)
Armco Advanced Materials Co.	National Southwire
Armco Steel	North Carolina Industrial
Bethlehem Steel	Energy Consumers
CF&I Steel, L.P.	Occidental Chemical Corporation
Climax Molybdenum Company	Ohio Energy Group
Connecticut Industrial Energy Consumers	Ohio Industrial Energy Consumers
ELCON	Ohio Manufacturers Association
Enron Gas Pipeline Company	Philadelphia Area Industrial Energy
Florida Industrial Power Users Group	Users Group
Gallatin Steel	PSI Industrial Group
General Electric Company	Smith Cogeneration
GPU Industrial Intervenors	Taconite Intervenors (Minnesota)
Indiana Industrial Group	West Penn Power Industrial Intervenors
Industrial Consumers for	West Virginia Energy Users Group
Fair Utility Rates - Indiana	Westvaco Corporation
Industrial Energy Consumers - Ohio	
Kentucky Industrial Utility Customers, Inc.	
Kimberly-Clark Company	

QUALIFICATIONS OF LANE KOLLEN

**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

QUALIFICATIONS OF LANE KOLLEN

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

QUALIFICATIONS OF LANE KOLLEN

TESTIMONY AND EXPERT WITNESS APPEARANCES

Date	Case	Jurisdic.	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.

QUALIFICATIONS OF LANE KOLLEN

Date	Case	Jurisdic.	Party	Utility	Subject
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.

QUALIFICATIONS OF LANE KOLLEN

Date	Case	Jurisdict.	Party	Utility	Subject
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 19 th Judicial District Ct.	Louisiana Public Service Commission	Gulf States Utilities	Fuel clause, gain on sale of utility assets.
9/90	90-158	KY	Kentucky Industrial Utility Customers	Louisville Gas & Electric Co.	Revenue requirements, post-test year additions, forecasted test year.
12/90	U-17282 Phase IV	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Revenue requirements.

QUALIFICATIONS OF LANE KOLLEN

Date	Case	Jurisdic.	Party	Utility	Subject
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.

QUALIFICATIONS OF LANE KOLLEN

Date	Case	Jurisdiction	Party	Utility	Subject
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.

QUALIFICATIONS OF LANE KOLLEN

Date	Case	Jurisdct.	Party	Utility	Subject
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	U-21485 (Supplemental Direct)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	Nuclear O&M, River Bend phase-in plan, base/fuel realignment, NOL and AltMin asset deferred taxes, other revenue requirement issues.
12/95	U-21485 (Surrebuttal)				
1/96	95-299-EL-AIR 95-300-EL-AIR	OH	Industrial Energy Consumers	The Toledo Edison Co., The Cleveland Electric Illuminating Co.	Competition, asset write-offs and revaluation, O&M expense, other revenue requirement issues.
2/96	PUC Docket 14965	TX	Office of Public Utility Counsel	Central Power & Light	Nuclear decommissioning.

QUALIFICATIONS OF LANE KOLLEN

Date	Case	Jurisdiction	Party	Utility	Subject
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.

QUALIFICATIONS OF LANE KOLLEN

Date	Case	Jurisdiction	Party	Utility	Subject
10/97	R-974009	PA	Penelec Industrial Customer Alliance	Pennsylvania Electric Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning, revenue requirements.
11/97	97-204 (Rebuttal)	KY	Alcan Aluminum Corp. Southwire Co.	Big Rivers Electric Corp.	Restructuring, revenue requirements, reasonableness of rates, cost allocation.
11/97	U-22491	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, other revenue requirement issues.
11/97	R-00973953 (Surrebuttal)	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning.
11/97	R-973981	PA	West Penn Power Industrial Intervenor	West Penn Power Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, fossil decommissioning, revenue requirements, securitization.
11/97	R-974104	PA	Duquesne Industrial Intervenor	Duquesne Light Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning, revenue requirements, securitization.
12/97	R-973981 (Surrebuttal)	PA	West Penn Power Industrial Intervenor	West Penn Power Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, fossil decommissioning, revenue requirements.
12/97	R-974104 (Surrebuttal)	PA	Duquesne Industrial Intervenor	Duquesne Light Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning, revenue requirements, securitization.
1/98	U-22491 (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, other revenue requirement issues.
2/98	8774	MD	Westvaco	Potomac Edison Co.	Merger of Duquesne, AE, customer safeguards, savings sharing.
3/98	U-22092 (Allocated Stranded Cost Issues)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Restructuring, stranded costs, regulatory assets, securitization, regulatory mitigation.
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.

QUALIFICATIONS OF LANE KOLLEN

Date	Case	Jurisdic.	Party	Utility	Subject
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.

QUALIFICATIONS OF LANE KOLLEN

Date	Case	Jurisdiction	Party	Utility	Subject
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.