**BEFORE THE**

**GEORGIA PUBLIC SERVICE COMMISSION**

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

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

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|  | **June 22, 2023** |  |
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**TABLE OF CONTENTS**

[I. INTRODUCTION 1](#_Toc138321000)

[II. REVIEW OF GEORGIA POWER COMPANY’S VCM 28 REPORT 2](#_Toc138321001)

[III. STAFF ECONOMIC ANALYSES 5](#_Toc138321002)

 [Vogtle 3 And 4 Lifecycle Costs vs. Alternative Combined Cycle 6](#_Toc138321003)

 [Rate Impact 8](#_Toc138321004)

 [Replacement Power Costs And Other Costs/Benefits 9](#_Toc138321005)

[IV. RATEMAKING ISSUES 10](#_Toc138321006)

# INTRODUCTION

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

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

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

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

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

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

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

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

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

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

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

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

A. The purpose of our testimony is to address economic and other analyses related to the Georgia Power Company’s (“Company’s”) VCM 28 filing and to provide Staff’s analysis of the rate impacts of Vogtle 3 and 4 (“the Project” or “the Units”).

# REVIEW OF GEORGIA POWER COMPANY’S VCM 28 REPORT

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

A. In the VCM 28 Report, the Company reported that the commercial operation dates (“COD”) for Vogtle Units 3 and 4 were delayed until May or June 2023 and the first quarter 2024, respectively.[[1]](#footnote-2) These revised commercial operation dates represent 87-month and 84-month delays compared to the CODs approved in the certification proceeding for Vogtle Units 3 and 4, respectively.

In Table 1.1 of the VCM 28 Report, the Company forecasts total construction / capital costs of $11.646 billion and $3.504 billion in financing costs for its 45.7 percent share of the Project. This results in a $9.0 billion overrun compared to the certification construction/capital and financing costs shown in the table below.[[2]](#footnote-3)

**Table 1**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Certification | VCM 28 | Overrun | Overrun |
|  | ($ billion) | ($ billion) | ($ billion) | Percent |
| Construction / Capital | $4.418 | $11.646 | $7.228 | 164% |
| Financing | $1.695 | $3.504 | $1.809 | 107% |
| Total | $6.113 | $15.150 | $9.037 | 148% |

**Q. HOW MIGHT THE CONSTRUCTION/CAPITAL COSTS AND FINANCING COSTS BE ALLOCATED TO RATEPAYERS TAKING INTO ACCOUNT THE $694 MILLION THE COMPANY HAS AGREED TO ABSORB?**

A. In all VCM proceedings since VCM 17, including this proceeding, the Company calculated the rate impacts based on construction/capital costs of $7.3 billion plus the financing costs on that amount through the forecast CODs, which continue to increase with every schedule delay. In all VCM proceedings since VCM 17, including this proceeding, the Company has made no commitment to limit its actual rate request to the construction/capital costs of $7.3 billion plus financing costs on that amount. Instead, the Company has consistently reserved the right to seek recovery of the entirety of costs incurred, excluding the $0.694 billion that it has agreed to absorb. If the Company seeks recovery of the entirety of its construction/capital costs, excluding the $0.694 billion, then the Company might seek to recover as much as $12.964 billion or more in construction/capital and financing costs from ratepayers as shown on the following table.

**Table 2**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | A | B | C | A-B-C |
|  | VCM 28 | Company | Toshiba PG | Ratepayer |
|  | ($ billion) | ($ billion) | ($ billion) | ($ billion) |
| Construction/Capital | $11.646 | $0.694 | $1.492 | $9.460 |
| Financing | $3.504 | $0.000 | $0.000 | $3.504 |
| Total | $15.150 | $0.694 | $1.492 | $12.964 |

**Q. ABOVE YOU MENTIONED THE TOTAL PROJECT OVERRUN IS PROJECTED TO BE $9.0 BILLION. HOW MIGHT THE OVERRUN AMOUNT BE ALLOCATED TO RATEPAYERS?**

A. If the Company seeks recovery of the entirety of its construction/capital costs, excluding the $0.694 billion, then the Company might allocate $6.851 billion of the $9.0 billion overrun in construction/capital and financing costs to ratepayers as shown on the following table.

**Table 3**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | A | B | C | A-B-C |
|  | Overrun | Toshiba PG | Absorbed by Company | Absorbed by Ratepayer |
|  | ($ billion) | ($ billion) | ($ billion) | ($ billion) |
| Construction / Capital | $7.228 | $1.492 | $0.694 | $5.042 |
| Financing | $1.809 | $0.000 | $0.000 | $1.809 |
| Total | $9.037 | $1.492 | $0.694 | $6.851 |

Table 3 does not include the $1.4 billion of additional fuel replacement cost and other costs that have been incurred by Georgia Power due to the repeated schedule delays.

**Q. HOW MUCH HAS BEEN SPENT ON THE PROJECT THROUGH THE END OF THE VCM 28 PERIOD?**

A. Through December 31, 2022, the Company incurred $10.9 billion in construction/capital costs, plus $3.2 billion in financing costs, for an actual total in construction/capital and financing costs of $14.1 billion (rounded).[[3]](#footnote-4)

# STAFF ECONOMIC ANALYSES

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

A. During the construction period, the Company is currently expected to recover approximately $4.2 billion under the Nuclear Construction Cost Recovery (“NCCR”) tariff from customers prior to commercial operation of the Units.[[4]](#footnote-5) This is approximately double the $2.1 billion the Company would have collected if the Units had achieved their April 2016 and 2017 certification CODs, respectively. For the entire delay period through the most recent forecast COD for Vogtle 4 of March 2024, ratepayers will pay an additional $2.1 billion in NCCR revenue requirement due to the cost overruns and delays.[[5]](#footnote-6) Staff estimates that a typical residential customer will pay $926 through the NCCR tariff over the construction period, assuming the Company’s forecast CODs in this proceeding. This $926 reflects an additional $478 during the construction period over the $448 that would have been paid had the Units been completed on the original certification schedule of April 2016 / 2017.

**Q. PLEASE SUMMARIZE THE FINANCIAL IMPACT OF THE DELAYS AND COST OVERRUNS ON RATEPAYERS ONCE THE UNITS ARE PLACED IN COMMERCIAL OPERATION.**

 Assuming the CODs in the Company’s forecast in this proceeding, once Units 3 and 4 are in commercial service, the Company may seek to include as much as $10.0 billion in the rate base used to calculate the revenue requirement, based on Staff’s estimated construction/capital and financing costs.[[6]](#footnote-7)  Additionally, there will be related expenses, including depreciation and ad valorem taxes, based on the amount allowed in the rate base.

If the Company only seeks to include the 7.7 billion in rate base as it is modeling, it will represent an increase of $3.3 billion, or 75%, compared to the $4.4 billion approved at certification, and will increase ratepayer revenue requirements by approximately an additional $10.9 billion over the 60-year life of the Units. Approximately $6.3 billion of the $10.9 billion is pretax earnings on equity.[[7]](#footnote-8) This will result in an increase in annual revenue requirements of approximately $340 million and $320 million during the first five and ten years in operation, respectively.

The impact on residential customers will be approximately $14.10 per month and $13.20 per month during the first five and ten years in operation, respectively.[[8]](#footnote-9) These values are significantly larger than the $9.60 per month impact that the Company claimed at certification.[[9]](#footnote-10)

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

## Vogtle 3 And 4 Lifecycle Costs vs. Alternative Combined Cycle

**Q. HOW HAVE THE CAPITAL AND FINANCING COST INCREASES SINCE CERTIFICATION IMPACTED THE ECONOMIC BENEFIT OF THE UNITS FOR RATEPAYERS?**

A. The cost increases and schedule delays have completely eliminated any benefit on a life-cycle cost basis. The figure below is based on VCM 27 assumptions and provides a comparison of the cumulative revenue requirements of Vogtle 3 and 4 with different in-service capital costs versus natural gas combined cycle units under different assumptions about natural gas prices and carbon dioxide (“CO2”) emission costs.[[10]](#footnote-11) Nominal revenue requirements are used in this analysis to indicate the impact on ratepayer bills.

**Figure 1[[11]](#footnote-12)**

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**Q. PLEASE SUMMARIZE THE RESULTS OF THE PRECEDING FIGURE.**

A. The cumulative revenue requirements of Vogtle 3 and 4 in nominal dollars, for the $7.7 billion in-service construction/capital cost case,[[12]](#footnote-13) significantly exceeds that of natural gas combined cycle units over the 60-year operating life under all nine natural gas price and carbon dioxide emission price scenarios. In other words, ratepayers will be paying significantly more for the power generated by Vogtle 3 and 4 than they would pay if combined cycle generating units had been built instead.

## Rate Impact

**Q. DID STAFF REVIEW THE COMPANY’S RATE IMPACT ANALYSIS PROVIDED ON PAGE 6 OF ITS VCM 28 REPORT?**

A. Yes. The Company developed its rate impact analysis based on an assumption that cost recovery would be based on $7.3 billion in construction / capital costs and the financing costs on that construction / capital cost, consistent with the Company’s presentation of costs in Table 1.1 of the VCM Report. The Company estimates that the $7.3 billion in construction / capital costs and the $421 million of related AFUDC included in rate base and operating expenses will increase revenues by approximately 9 percent, compared to the estimated increase of 10 percent that the Company presented in VCM 27. The increase in revenues is smaller in this VCM proceeding on a percentage basis compared to VCM 27. This is because total revenues, which is the denominator in the rate impact calculation, has increased in this VCM proceeding due to the substantial rate increase that the Company was allowed in the recent base rate proceeding (Docket 44280). Another contributing factor is that the costs associated with Vogtle Units 3 and 4, included in the numerator of the rate impact calculation, reflects greater fuel savings due to the Company’s natural gas price forecast change since the VCM 27 proceeding. Even though the rate impact on a percentage basis has gone down slightly since VCM 27, total revenue requirements to be collected from customers in absolute dollars have not declined since VCM 27 and represent a significant increase in cost to ratepayers.

**Q. DOES THE COMMISSION HAVE THE AUTHORITY TO MITIGATE THESE RATEPAYER COST INCREASES?**

A. Yes. The Commission could reduce the 9 percent peak rate impact in the prudency review. For example, the Company has the burden of proof on capital costs above $5.68 billion. If the Commission were to find that the Company failed to meet its burden on all or some of the costs between $5.68 billion and $7.3 billion, the 9 percent impact would decline. The Commission also has the authority to disallow financing costs and replacement energy costs associated with imprudence and can claw back such costs for the benefit of ratepayers if they have already been paid.[[13]](#footnote-14) Ratepayers have paid significant amounts in both additional financing costs and replacement energy as a result of delays in the project. To the extent the Commission were to disallow and claw back any such costs that would also reduce the peak rate impact.

## Replacement Power Costs And Other Costs/Benefits

**Q. DID STAFF REVIEW THE COMPANY’S REPLACEMENT POWER AND OTHER COSTS/BENEFITS ANALYSIS PROVIDED IN TABLE 1.2 OF THE VCM 28 REPORT?**

A. Yes. As described in Staff’s prior testimony, the table is fundamentally flawed and significantly understates the harm to ratepayers due to the cost increases and schedule delays. In this table, the Company ignores the additional financing costs recovered from ratepayers during the delay period that would not have been collected had the Units been completed on time. Furthermore, Table 1.2 is also flawed because the analysis improperly depicts the timing when operating expenses and Production Tax Credits benefits will be incurred, which leads to the inaccurate conclusion that customers have only been harmed by $568 million to date.[[14]](#footnote-15) When the proper analysis is performed, during the full delay period of 2016 through 2024, Staff estimates the Company will collect $3.5 billion more from ratepayers due solely to the increases in NCCR tariff collections ($2.1 billion) and higher fuel expenses ($1.4 billion) than what would have been collected had the Units been completed on time.[[15]](#footnote-16) When the proper analysis is performed, during the full delay period of 2016 through 2024, there are additional costs that have and will be imposed on customers, such as the loss of bonus tax depreciation that was available on plant additions through December 31, 2017, but no longer is available to the Company due to the repeated schedule delays.

# RATEMAKING ISSUES

**Q. DID THE COMPANY’S MATERIALLY INACCURATE COST ESTIMATES AT CERTIFICATION AND VCM PROCEEDINGS IMPACT ITS AND STAFF’S ECONOMIC ANALYSES?**

A. Yes. The Company grossly under-estimated the costs of Vogtle 3 and 4 in its filings and testimony to the Commission during at least the first thirteen years of the Project. This started at certification when the Company went so far as to testify that no contingency was needed despite the scope and magnitude of the Project. The Company provided eleven cost estimates (certification and ten revisions) prior to and during construction of the Project, and at least the first ten were materially inaccurate. Due to the fact that the Company provided inaccurate cost information, both the Company’s and the Staff’s economic analyses, conclusions, and recommendations were inaccurate. Staff and the Commission relied on the Company’s cost estimates and economic analyses, which were based on the materially inaccurate estimates of the incremental cost to complete and CODs, to approve construction expenditures and to allow the Company to continue construction.

**Q. HOW DO THE MATERIAL COST AND SCHEDULE REVISIONS REFLECT ON MANAGEMENT’S PERFORMANCE?**

A. Effective management would understand its own capabilities and those of its contractors or agents. The constant and material cost and schedule revisions indicates this was not the case. Management consistently overestimated the ability and performance of its agents and contractors, and its own ability to provide effective oversight. This occurred when the EPC Agreement with the Consortium was in effect and continued when Southern Nuclear took over the Project in 2017. In summary, management could not accurately assess the status of the Project at certification and throughout the VCMs.

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

A. Yes.

**BEFORE THE**

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

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

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

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

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

Mr. Newsome has testified in twenty two Georgia Power Company (“Company” or “Georgia Power”) proceedings before the Commission. Mr. Newsome’s most recent testimony was in Docket 44902 Fuel Cost Recovery (FCR-26). Prior to that Mr. Newsome’s testified in Docket 29849 26th and 27th Vogtle Construction Monitoring (“VCM”). Prior to that Mr. Newsome testified in Docket 44160 Integrated Resources Planning on supply side resources. Prior to that Mr. Newsome testified in Docket 29849 23rd Vogtle Construction Monitoring (“VCM”), 24th VCM and 25th VCM on Vogtle economics. Prior to that was testimony in 22nd VCM and in Docket 43011 Fuel Cost Recovery (FCR-25) on the Company’s hedging program and certain other issues. Prior to that Mr. Newsome’s testified in Docket 29849 20th / 21st Vogtle Construction Monitoring (“VCM”) on Vogtle economics. Prior to that Mr. Newsome’s testified in Docket 42310 Georgia Power Company’s 2019 Integrated Resource Plan on supply side and certain other issues. Prior to that testimony Mr. Newsome testified in Docket 29849 19th Vogtle Construction Monitoring (“VCM”), 18th VCM and 17th VCM on the economics of continuing Vogtle 3 and 4 construction and provided the Commission policy recommendations to protect ratepayers. Prior to testifying in the 17th VCM Mr. Newsome testified in the 2016 Integrated Resource Plan on the Company’s requested to capitalize cost for investigation of new nuclear units. Mr. Newsome’s testified in Docket No. 39638 Fuel Cost Recovery (FCR-24) on the Company’s natural gas hedging program. In Docket No. 22403, Mr. Newsome addressed Georgia Power Company’s natural gas hedging program and in Docket No. 24506 Mr. Newsome testified on the application of AFUDC accounting for calculating financing cost of capital projects. In Docket No. 27800, Certification of Plant Vogtle Expansion, Mr. Newsome addressed the sources, impact and mitigation of financial risk from the construction and operation of new nuclear units at Plant Vogtle. Mr. Newsome testified in Docket No. 29849 concerning Georgia Power’s First Semi-annual Construction Monitoring Report on Plant Vogtle expansion. Mr. Newsome evaluated the economic analysis performed by Georgia Power and developed Staff’s own independent economic and risk analysis of the Project. In the Second Vogtle Semi-annual hearing, Mr. Newsome testified on the Company’s proposal to change how escalation on certain project cost was calculated (Amendment 3). In the Third Vogtle Semiannual hearing and in separate proceeding, Adoption of a Risk Sharing Mechanism, Mr. Newsome testified on Staff’s revised risk sharing mechanism for Vogtle 3 & 4. In Docket No. 28945 Fuel Cost Recovery FCR–21, Mr. Newsome testified on seasonal rates. Mr. Newsome also presented cost of equity testimony in Atmos Energy Corporation’s Rate Case in Docket No. 30442 and Generic Proceeding to Implement House Bill 168 (small telephone companies) in Docket No. 32235 in 2011 and 2018. Mr. Newsome provided testimony before the Commission in Georgia Power’s 2013 Base Rate Case in Docket No. 36989 on the Company’s projected cost of debt for 2014 – 2016. Mr. Newsome’s primarily responsibility, prior to presenting testimony in these dockets, has been performing analyses of the parties’ cost of equity capital positions in Docket Nos. 18638 (Atlanta Gas Light Company 2004/2005 Rate Case), 19758 (Savannah Electric and Power Company 2004 Rate Case), 20298 (Atmos Energy Corporation - Georgia Division 2005 Rate Case), 25060 (Georgia Power Co. 2007 Rate Case) and 27163 (Atmos Energy Corporation - Georgia Division 2008 Rate Case) and developing the Advisory PIA Staff’s cost of equity recommendation to the Commission.

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**EDUCATION/CERTIFICATION**

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

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

Cooperative Education Certificate, Purdue University, 1979

**PROFESSIONAL AFFILIATIONS**

National Society of Professional Engineers

Georgia Society of Professional Engineers

Institute of Electrical and Electronic Engineers

**EXPERIENCE**

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

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

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

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

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

**Present: Vice President and Principal**

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

**1996 to Hayet Power Systems Consulting**

**Present: President and Principal**

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

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

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

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

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

**1991: Manager, Production Analysis Department**

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

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

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

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

**TESTIMONY AND EXPERT WITNESS APPEARANCES**

| **Date** | **Case** | **Jurisdict** | **Party** | **Utility** | **Subject** |
| --- | --- | --- | --- | --- | --- |
| 09/98 | 97-035-01 | UT | Utah Committee for Consumer Services | PacifiCorp | Utah jurisdictional Net Power Costs, PacifiCorp Rate Case Proceeding |
| 07/01 | 01-035-01 | UT | Utah Committee for Consumer Services | PacifiCorp | Utah Jurisdictional Net Power costs in General Rate Case |
| 2001 | ER00-2854-000 | FERC | Louisiana Public Service Commission | Entergy | Proposed System Agreement Modifications  |
| 07/02 | 02-035-002 | UT | Utah Committee for Consumer Services | PacifiCorp  | Special contract for industrial consumer |
| 2002/2003 | U-25888 | LA | Louisiana Public Service Commission | Entergy | Investigation of retail issues related to the System Agreement |
| 2003 | U-27136 Subdocket A | LA | Louisiana Public Service Commission Staff | Entergy | Aging gas steam-fired retirement study |
| 07/03 | EL01-88-000 | FERC | Louisiana Public Service Commission | Entergy | Rough production cost equalization proceeding |
| 05/04 | 03-035-14 | UT | Utah Committee for Consumer Services | PacifiCorp | Development of a large QF avoided cost methodology |
| 06/04 | 18687-U18688-U | GA | Georgia Public Service Commission Staff | Georgia Power and Savannah Electric  | 2004 Integrated Resource Planning Studies |
| 08/04 | ER03-583-000 | FERC | Louisiana Public Service Commission | Entergy  | Affiliate power purchase agreements |
| 11/04 | 03-035-19 | UT | Utah Committee for Consumer Services | PacifiCorp | Industrial customer’s request for a special economic development tariff |
| 11/04 | 03-035-38 | UT | Utah Committee for Consumer Services | PacifiCorp | Large QF proceeding. |
| 03/05 | 03-035-14 | UT | Utah Committee for Consumer Services | PacifiCorp | Concerning PacifiCorp’s Schedule 38 avoided cost tariff and remaining unsubscribed capacity |
| 07/05 | 03-035-14 | UT | Utah Committee for Consumer Services | PacifiCorp | Concerning PacifiCorp’s Schedule 38 avoided cost proceeding |
| 12/05 | 04-035-42 | UT | Utah Committee for Consumer Services | PacifiCorp | Net power costs in General Rate Case |
| 04/06 | 05-035-54 | UT | Utah Committee for Consumer Services | PacifiCorp | Certification request to expand Blundell Geothermal Power Station. Related to Mid-American Energy Holding’s Acquisition of PacifiCorp |
| 05/06 | 22403-U | GA | Georgia Public Service Commission Staff | Georgia Power and Savannah Electric | March 2006 fuel cost recovery filing |
| 2006 | 06-35-01 | UT | Utah Committee for Consumer Services | PacifiCorp | 2006 rate case, net power costs |
| 08/06 | U-21453 | LA | Louisiana Public Service Commission Staff | Entergy Gulf States | Jurisdictional separation. |
| 11/06 | U-25116 | LA | Louisiana Public Service Commission Staff | Entergy Louisiana | Fuel adjustment clause filings |
| 01/07 | 23540-U | GA | Georgia Public Service Commission Staff | Georgia Power | November 2005 fuel cost recovery filing |
| 04/07 | 07-035-93 | UT | Utah Committee for Consumer Services | PacifiCorp | General Rate Case |
| 06/07 | 24505-U | GA | Georgia Public Service Commission Staff | Georgia Power | 2007 Integrated Resource Planning  |
| 10/07 | U-30334 | LA | Louisiana Public Service Commission Staff | Cleco Power | 2008 Short-Term RFP |
| 04/08 | 26794-U(FCR-20) | GA | Georgia Public Service Commission Staff | Georgia Power | Fuel cost recovery filing |
| 2008 | 6630-CE-299 | WI | Wisconsin Industrial Energy Group, Inc. | WEPCO | Certification Proceeding for environmental upgrades at Oak Creek power plant |
| 07/08 | ER07-956 | FERC | Louisiana Public Service Commission | Entergy | 2006 rough production cost equalization compliance filing in the System Agreement case |
| 09/08 | 6680-CE-180 | WI | Wisconsin Industrial Energy Group, Inc. | Wisconsin Power and Light | Certification proceeding concerning Nelson-Dewey coal-fired generating unit |
| 11/08 | 08-1511-E-GI | WV | West Virginia Energy Users Group | Allegheny Power | Fuel cost recovery filing  |
| 12/08 | 27800-U | GA | Georgia Public Service Commission Staff | Georgia Power | Vogtle 3 and 4 nuclear unit certification proceeding |
| 2008 | 08-035-35 | UT | Utah Committee for Consumer Services | PacifiCorp | Chehalis Combine Cycle Power Plant based on a waiver of the RFP solicitation process certification proceeding |
| 07/09 | ER08-1056 | FERC | Louisiana Public Service Commission | Entergy | 2007 rough production cost equalization compliance filing in the System Agreement case |
| 07/09 | U-30975 | LA | Louisiana Public Service Commission Staff | SWEPCO and Cleco  | Application to acquire the Oxbow Mine to supply Dolet Hills Power Station certification proceeding |
| 09/09 | E015/PA-09-526 | MN | Large Power Intervenors | Minnesota Power | Request for approval to purchase Square Butte’s 500 kV DC transmission line, restructure a coal based power purchase agreement |
| 09/09 | 09-035-23Direct | 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 | 09-035-23Surrebuttal | UT | Utah Office of Consumer Services | PacifiCorp | 2009 rate case, net power costs |
| 12/09 | 29849-U | GA | Georgia Public Service Commission Staff | Georgia Power | First Semi-Annual Vogtle Construction Monitoring Report |
| 12/09 | ER08-1224 | FERC | Louisiana Public Service Commission | Entergy | 2008 production costs used to develop bandwidth payments |
| 2009 | 09-2035-01 | UT | Utah Office of Consumer Services | PacifiCorp | 2008 IRP |
| 01/10 | 28945-U | GA | Georgia Public Service Commission Staff | Georgia Power | Fuel cost recovery filing |
| 2010 | EL09-61 | FERC | Louisiana Public Service Commission | Entergy | System Agreement, individual operating company sales |
| 06/10 | 29849-U | GA | Georgia Public Service Commission Staff | Georgia Power | Second Semi-Annual Vogtle Construction Monitoring Report |
| 12/10 | 29849-U | GA | Georgia Public Service Commission Staff | Georgia Power | Third Semi-Annual Vogtle Construction Monitoring Report |
| 01/11 | ER09-1350Direct | FERC | Louisiana Public Service Commission | Entergy | 2008 production costs used to develop bandwidth payments |
| 02/11 | ER09-1350Cross-Answering | FERC | Louisiana Public Service Commission | Entergy | 2008 production costs used to develop bandwidth payments |
| 04/11 | 33302-U (FCR-22) | GA | Georgia Public Service Commission Staff | Georgia Power | Fuel cost recovery filing |
| 06/11 | 29849-U | GA | Georgia Public Service Commission Staff | Georgia Power | Fourth Semi-Annual Vogtle Construction Monitoring Report |
| 09/11 | U-31892 | LA | Louisiana Public Service Commission Staff | Cleco Power | Settlement agreement, CPCN to upgrade Madison 3 coal unit to accommodate biomass fuel |
| 11/11 | 26550-U | GA | Georgia Public Service Commission Staff | Georgia Power | Reacquisition of wholesale block capacity |
| 11/11 | 34218-U | GA | Georgia Public Service Commission Staff | Georgia Power | Decertification of two aging coal units, acquire PPA resources, approve IRP update |
| 12/11 | 29849-U | GA | Georgia Public Service Commission Staff | Georgia Power | Fifth Semi-Annual Vogtle Construction Monitoring Report |
| 03/12 | U-32148 | LA | Louisiana Public Service Commission Staff | Entergy | Change of Control Proceeding to move to Midwest ISO |
| 2012 | 20000-EA-400-11 | WY | Wyoming Industrial Energy Consumers | Rocky Mountain Power | Certification of environmental upgrades at Naughton 3 |
| 05/12 | 35277-U (FCR-23) | GA | Georgia Public Service Commission Staff | Georgia Power | Fuel cost recovery filing |
| 05/12 | 29849-U | GA | Georgia Public Service Commission Staff | Georgia Power | Sixth Semi-Annual Vogtle Construction Monitoring Report |
| 07/12 | 2012-00063 | KY | Kentucky Industrial Utility Customers, Inc. | Big Rivers | Environmental upgrades in compliance with MATS and CSAPR  |
| 09/12 | U-32275 | LA | Louisiana Public Service Commission Staff | Dixie Electric Member Cooperative | Ten year power supply acquisition certification proceeding |
| 12/12 | EL09-61-002 Direct | FERC | Louisiana Public Service Commission | Entergy | Harm calculation, violation of System Agreement |
| 12/12 | U-32557 | LA | Louisiana Public Service Commission Staff | Entergy | Certification of 28 MW PPA for renewable energy capacity (RAIN waste heat) in accordance with LPSC’s Renewable Energy Pilot |
| 12/12 | U-29764 | LA | Louisiana Public Service Commission Staff | Entergy | Retail proceeding regarding termination of cross-PPAs |
| 12/12 | 29849-U | GA | Georgia Public Service Commission Staff | Georgia Power | Seventh Semi-Annual Vogtle Construction Monitoring Report |
| 03/13 | EL09-61-002 Cross-Answering | FERC | Louisiana Public Service Commission | Entergy | Harm calculation, violation of System Agreement |
| 04/13 | 2012-00578 | KY | Kentucky Industrial Utility Customers, Inc. | Kentucky Power Company | Mitchell Certificate of Public Convenience and Necessity |
| 05/13 | 36498-U | GA | Georgia Public Service Commission Staff | Georgia Power | 2013 IRP and request to decertify over 2,000 MW of coal-fired capacity |
| 07/13 | U-32785 | LA | Louisiana Public Service Commission Staff | Entergy | 8.5 MW PPA for renewable energy capacity (Agrilectric rice hull) in accordance with LPSC’s Renewable Energy Pilot |
| 08/13 | 29849-U | GA | Georgia Public Service Commission Staff | Georgia Power | Eighth Semi-Annual Vogtle Construction Monitoring Report |
| 10/13 | 2013-00199 | KY | Kentucky Industrial Utility Customers, Inc. | Big Rivers | Base rate case |
| 05/14 | 13-035-184 | UT | Utah Office of Consumer Services | PacifiCorp | 2014 General Rate Case, net power cost |
| 06/14 | 29849-U | GA | Georgia Public Service Commission Staff | Georgia Power | Ninth/Tenth Semi-Annual Vogtle Construction Monitoring Report |
| 07/14 | 20000-446-EA-14 | WY | Wyoming Industrial Energy Consumers | PacifiCorp | 2014 General Rate Case, net power cost |
| 08/14 | 2000-447-EA-14 | WY | Wyoming Industrial Energy Consumers | PacifiCorp | 2014 Energy Cost Adjustment Mechanism application |
| 08/14 | 14-035-31 | UT | Utah Office of Consumer Services | PacifiCorp | 2014 Energy Balancing Adjustment application |
| 09/14 | ER13-432 | FERC | Louisiana Public Service Commission | Entergy | Allocation of Union Pacific Settlement Agreement benefits |
| 10/14 | 2014-00225 | KY | Kentucky Industrial Utility Customers, Inc. | Kentucky Power | Kentucky Power Company’s Fuel Adjustment Clause |
| 12/14 | 29849-U | GA | Georgia Public Service Commission Staff | Georgia Power | Eleventh Semi-Annual Vogtle Construction Monitoring Report |
| 05/15 | 14-035-140 | UT | Utah Office of Consumer Services | PacifiCorp | Solar and wind capacity contribution avoided cost proceeding. |
| 06/15 | 29849-U | GA | Georgia Public Service Commission Staff | Georgia Power | Twelfth Semi-Annual Vogtle Construction Monitoring Report |
| 08/15 | 15-035-03 | UT | Utah Office of Consumer Services | PacifiCorp | 2015 Energy Balancing Adjustment application |
| 09/15 | 14-035-114 | UT | Utah Office of Consumer Services | PacifiCorp | Cost and Benefits of PacifiCorp’s Net Metering Program |
| 11/15 | 39638-U | GA | Georgia Public Service Commission Staff | Georgia Power | FCR-24 Fuel Cost Recovery Proceeding |
| 11/15 | 29849-U | GA | Georgia Public Service Commission Staff | Georgia Power | Thirteenth Semi-Annual Vogtle Construction Monitoring Report |
| 5/16 | 40161 | GA | Georgia Public Service Commission Staff | Georgia Power | Georgia Power Company’s 2016 IRP and Application for Decertification of Plant Mitchell Units 3, 4A, and 4B, Kraft Unit 1 CT, and Intercession City CT |
| 6/16 | 29849 | GA | Georgia Public Service Commission Staff | Georgia Power | Fourteenth Semi-Annual Vogtle Construction Monitoring Report |
| 8/16 | 16-035-27 | UT | Utah Office of Consumer Services | PacifiCorp | Renewable Energy Services Contract between Rocky Mountain Power and Facebook, Inc |
| 8/16 | 16-035-01 | UT | Utah Office of Consumer Services | PacifiCorp | 2016 Energy Balancing Adjustment application |
| 9/16 | 09-035-15 | UT | Utah Office of Consumer Services | PacifiCorp | EBA Pilot Evaluation Direct Testimony |
| 11/16 | 29849-U | GA | Georgia Public Service Commission Staff | Georgia Power | Fifteenth Semi-Annual Vogtle Construction Monitoring Report |
| 11/16 | 09-035-15 | UT | Utah Office of Consumer Services | PacifiCorp | EBA Pilot Evaluation Rebuttal Testimony |
| 11/16 | EL09-61-04 | FERC | Louisiana Public Service Commission | Entergy | Violation of System Agreement, Phase III, Harm Calculation, Direct |
| 3/17 | EL09-61-04 | FERC | Louisiana Public Service Commission | Entergy | Violation of System Agreement, Phase III, Harm Calculation, Rebuttal |
| 6/17 | 29849-U | GA | Georgia Public Service Commission Staff | Georgia Power | Sixteenth Semi-Annual Vogtle Construction Monitoring Report |
| 9/17 | 17-035-39 | UT | Utah Office of Consumer Services | PacifiCorp | Approval of Resource Decision to Repower Wind Facilities, Direct |
| 11/17 | 17-035-39 | UT | Utah Office of Consumer Services | PacifiCorp | Approval of Resource Decision to Repower Wind Facilities, Surrebuttal |
| 4/18 | 17-035-39 | UT | Utah Office of Consumer Services | PacifiCorp | Approval of Resource Decision to Repower Wind Facilities, Response |
| 4/18 | 17-035-39 | UT | Utah Office of Consumer Services | PacifiCorp | Approval of Resource Decision to Repower Wind Facilities, Rebuttal to Response |
| 12/17 | 17-035-40 | UT | Utah Office of Consumer Services | PacifiCorp | Approval of Resource Decision for New Wind and New Transmission, Direct |
| 1/18 | 17-035-40 | UT | Utah Office of Consumer Services | PacifiCorp | Approval of Resource Decision for New Wind and New Transmission, Rebuttal |
| 4/18 | 17-035-40 | UT | Utah Office of Consumer Services | PacifiCorp | Approval of Resource Decision for New Wind and New Transmission, Second Rebuttal |
| 6/18 | 29849-U | GA | Georgia Public Service Commission Staff | Georgia Power | Eighteenth Semi-Annual Vogtle Construction Monitoring Report |
| 8/18 | Cause 45052 | IN | Indiana Coal Council | Vectren Energy Delivery of Indiana | Request for Approval of an 850 MW CCGT Plant |
| 9/18 | U-34836 | LA | Louisiana Public Service Commission Staff | Entergy Louisiana, LLC | Authorization to Participate in a 50 MW Solar PPA |
| 11/18 | 29849-U | GA | Georgia Public Service Commission Staff | Georgia Power | Nineteenth Semi-Annual Vogtle Construction Monitoring Report |
| 1/19 | U-35019 | LA | Louisiana Public Service Commission Staff | Entergy Louisiana | Authorization to Make Available Experimental Renewable Option and Rate Schedule RTO |
| 4/19 | 42310-U | GA | Georgia Public Service Commission Staff | Georgia Power | Georgia Power’s 2019 IRP Proceeding |
| 11/19 | 29849-U | GA | Georgia Public Service Commission Staff | Georgia Power | Twenty/Twenty-First Semi-Annual Vogtle Construction Monitoring Report |
| 5/20 | 43011-U | GA | Georgia Public Service Commission Staff | Georgia Power | Georgia Power Fuel Cost Recovery Application (FCR-25) |
| 6/20 | 29849-U | GA | Georgia Public Service Commission Staff | Georgia Power | Twenty-Second Semi-Annual Vogtle Construction Monitoring Report |
| 7/20 | 17-035-61 | UT | Utah Office of Consumer Services | Rocky Mountain Power | Approval of an Export Credit Rate for Customer Generators (Primarily Rooftop Solar) |
| 9/20 | 20-035-04 | UT | Utah Office of Consumer Services | Rocky Mountain Power | Utah Rate Case |
| 10/20 | 2019-226-E | SC | South Carolina Office of Regulatory Services | Dominion Energy South Carolina | Review of DESC’s 2020 IRP |
| 10/20 | 2019-227-E | SC | South Carolina Office of Regulatory Services | Lockhart Power Company | Review of Lockhart Power Company’s 2020 IRP |
| 11/20 | 29849-U | GA | Georgia Public Service Commission Staff | Georgia Power | Twenty-Third Semi-Annual Vogtle Construction Monitoring Report |
| 12/20 | 20-035-01 | UT | Utah Office of Consumer Services | Rocky Mountain Power | Application for Approval of the 2020 Energy Balancing Account |
| 2/21 | 2019-224 and 225-E | SC | South Carolina Office of Regulatory Services | Duke Energy Carolinas and Duke Energy Progress | Review of Duke Energy’s 2020 IRP |
| 6/21 | 29849-U | GA | Georgia Public Service Commission Staff | Georgia Power | Twenty-Fourth Semi-Annual Vogtle Construction Monitoring Report |
| 9/21 | U-35927 | LA | Louisiana Public Service Commission | 1803 Electric Cooperative | Compliance with MBM Order in Conducting RFP and Acquiring Resources |
| 12/21 | 29849-U | GA | Georgia Public Service Commission Staff | Georgia Power | Twenty-Fifth Semi-Annual Vogtle Construction Monitoring Report |
| 5/22 | 44160-U | GA | Georgia Public Service Commission Staff | Georgia Power | Georgia Power’s 2022 IRP Proceeding |
| 6/22 | 29849-U | GA | Georgia Public Service Commission Staff | Georgia Power | Twenty-Sixth Semi-Annual Vogtle Construction Monitoring Report |
| 12/22 | 22-035-01 | UT | Utah Office of Consumer Services | Rocky Mountain Power | Application for Approval of the 2022 Energy Balancing Account |
| 12/22 | 2022-259-E | SC | South Carolina Office of Regulatory Services | Dominion Energy South Carolina, Inc. | Mid-Period Adjustment to Increase Base Rates for the Recovery of Electric Fuel Costs |

**ADDITIONAL JUDICIAL PROCEEDINGS AND OTHER PROJECT INFORMATION**

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

**PUBLICATIONS AND PRESENTATIONS**

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

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

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

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

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

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

**BEFORE THE**

**GEORGIA PUBLIC SERVICE COMMISSION**

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

**University of Toledo, BBA**

Accounting

**University of Toledo, MBA**

**Luther Rice University, MA**

**PROFESSIONAL CERTIFICATIONS**

**Certified Public Accountant (CPA)**

**Certified Management Accountant (CMA)**

**PROFESSIONAL AFFILIATIONS**

**American Institute of Certified Public Accountants**

**Georgia Society of Certified Public Accountants**

**Institute of Management Accountants**

**Society of Depreciation Professionals**

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

**EXPERIENCE**

**1986 to**

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

**1983 to**

**1986: Energy Management Associates:** Lead Consultant.

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

**1976 to**

**1983: The Toledo Edison Company:** Planning Supervisor.

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

 Rate phase‑ins.

 Construction project cancellations and write‑offs.

 Construction project delays.

 Capacity swaps.

 Financing alternatives.

 Competitive pricing for off‑system sales.

 Sale/leasebacks.

**CLIENTS SERVED**

**Industrial Companies and Groups**

Air Products and Chemicals, Inc.

Airco Industrial Gases

Alcan Aluminum

Armco Advanced Materials Co.

Armco Steel

Bethlehem Steel

CF&I Steel, L.P.

Climax Molybdenum Company

Connecticut Industrial Energy Consumers

ELCON

Enron Gas Pipeline Company

Florida Industrial Power Users Group

Gallatin Steel

General Electric Company

GPU Industrial Intervenors

Indiana Industrial Group

Industrial Consumers for

 Fair Utility Rates - Indiana

Industrial Energy Consumers - Ohio

Kentucky Industrial Utility Customers, Inc.

Kimberly-Clark Company

Lehigh Valley Power Committee

Maryland Industrial Group

Multiple Intervenors (New York)

National Southwire

North Carolina Industrial

 Energy Consumers

Occidental Chemical Corporation

Ohio Energy Group

Ohio Industrial Energy Consumers

Ohio Manufacturers Association

Philadelphia Area Industrial Energy

 Users Group

PSI Industrial Group

Smith Cogeneration

Taconite Intervenors (Minnesota)

West Penn Power Industrial Intervenors

West Virginia Energy Users Group

Westvaco Corporation

**Regulatory Commissions and
Government Agencies**

Cities in Texas-New Mexico Power Company’s Service Territory

Cities in AEP Texas Central Company’s Service Territory

Cities in AEP Texas North Company’s Service Territory

Cities Served by AEP Texas

Florida Office Of Public Counsel

Georgia Public Service Commission Staff

Gulf Coast Coalition of Cities

Indiana Office of Utility Consumer Counsel

Kentucky Office of the Attorney General

Louisiana Public Service Commission

Louisiana Public Service Commission Staff

Maine Office of Public Advocate

New York State Energy Office

Office of Public Utility Counsel (Texas)

South Carolina Office of Regulatory Services

Steering Committee of Cities Served by Oncor Electric Delivery Company

**Utilities**

Allegheny Power System

Atlantic City Electric Company

Carolina Power & Light Company

Delmarva Power & Light Company

Duquesne Light Company

General Public Utilities

Georgia Power Company

Middle South Services

Nevada Power Company

Niagara Mohawk Power Corporation

Otter Tail Power Company

Pacific Gas & Electric Company

Public Service Electric & Gas

Public Service of Oklahoma

Rochester Gas and Electric

Savannah Electric & Power Company

Seminole Electric Cooperative

Southern California Edison

Talquin Electric Cooperative

Tampa Electric

Texas Utilities

The Cleveland Electric Illuminating Company

The Toledo Edison Company

**TESTIMONY AND EXPERT WITNESS APPEARANCES**

| **Date** | **Case** | **Jurisdict.** | **Party** | **Utility** | **Subject** |
| --- | --- | --- | --- | --- | --- |
| 10/86 | U‑17282 Interim | LA | Louisiana Public Service Commission Staff | Gulf States Utilities | Cash revenue requirements financial solvency. |
| 11/86 | U‑17282 Interim Rebuttal | LA | Louisiana Public Service Commission Staff | Gulf States Utilities | Cash revenue requirements financial solvency. |
| 12/86 | 9613 | KY | Attorney General Div. of Consumer Protection | Big Rivers Electric Corp. | Revenue requirements accounting adjustments financial workout plan. |
| 1/87 | U‑17282 Interim | LA 19th Judicial District Ct. | Louisiana Public Service Commission Staff | Gulf States Utilities | Cash revenue requirements, financial solvency. |
| 3/87 | General Order 236 | WV | West Virginia Energy Users' Group | Monongahela Power Co. | Tax Reform Act of 1986. |
| 4/87 | U‑17282 Prudence | LA | Louisiana Public Service Commission Staff | Gulf States Utilities  | Prudence of River Bend 1, economic analyses, cancellation studies. |
| 4/87 | M‑100 Sub 113 | NC | North Carolina Industrial Energy Consumers | Duke Power Co. | Tax Reform Act of 1986. |
| 5/87 | 86‑524‑E-SC | WV | West Virginia Energy Users' Group | Monongahela Power Co. | Revenue requirements, Tax Reform Act of 1986. |
| 5/87 | U‑17282 CaseIn Chief | LA | Louisiana Public Service Commission Staff | Gulf States Utilities | Revenue requirements, River Bend 1 phase‑in plan, financial solvency. |
| 7/87 | U‑17282 CaseIn ChiefSurrebuttal | 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 | LA19th JudicialDistrict Ct. | Louisiana Public Service Commission | Gulf States Utilities | Revenue requirements, River Bend 1 phase-in plan, rate of return. |
| 2/88 | 9934 | KY | Kentucky Industrial Utility Customers | Louisville Gas & Electric Co. | Economics of Trimble County, completion. |
| 2/88 | 10064 | KY | Kentucky Industrial Utility Customers | Louisville Gas & Electric Co. | Revenue requirements, O&M expense, capital structure, excess deferred income taxes. |
| 5/88 | 10217 | KY | Alcan Aluminum National Southwire | Big Rivers Electric Corp. | Financial workout plan. |
| 5/88 | M-87017-1C001 | PA | GPU Industrial Intervenors | Metropolitan Edison Co. | Nonutility generator deferred cost recovery. |
| 5/88 | M-87017-2C005 | PA | GPU Industrial Intervenors | Pennsylvania Electric Co. | Nonutility generator deferred cost recovery. |
| 6/88 | U-17282 | LA19th JudicialDistrict Ct. | Louisiana Public Service Commission | Gulf States Utilities | Prudence of River Bend 1 economic analyses, cancellation studies, financial modeling. |
| 7/88 | M-87017-1C001Rebuttal | PA | GPU Industrial Intervenors | Metropolitan Edison Co. | Nonutility generator deferred cost recovery, SFAS No. 92. |
| 7/88 | M-87017-2C005Rebuttal | PA | GPU Industrial Intervenors | Pennsylvania Electric Co. | Nonutility generator deferred cost recovery, SFAS No. 92. |
| 9/88 | 88-05-25 | CT | Connecticut Industrial Energy Consumers | Connecticut Light & Power Co. | Excess deferred taxes, O&M expenses. |
| 9/88 | 10064 Rehearing | KY | Kentucky Industrial Utility Customers | Louisville Gas & Electric Co. | Premature retirements, interest expense. |
| 10/88 | 88-170-EL-AIR | OH | Ohio Industrial Energy Consumers | Cleveland Electric Illuminating Co. | Revenue requirements, phase-in, excess deferred taxes, O&M expenses, financial considerations, working capital. |
| 10/88 | 88-171-EL-AIR | OH | Ohio Industrial Energy Consumers | Toledo Edison Co. | Revenue requirements, phase-in, excess deferred taxes, O&M expenses, financial considerations, working capital. |
| 10/88 | 8800-355-EI | FL | Florida Industrial Power Users' Group | Florida Power & Light Co. | Tax Reform Act of 1986, tax expenses, O&M expenses, pension expense (SFAS No. 87). |
| 10/88 | 3780-U | GA | Georgia Public Service Commission Staff | Atlanta Gas Light Co. | Pension expense (SFAS No. 87). |
| 11/88 | U-17282 Remand | LA | Louisiana Public Service Commission Staff | Gulf States Utilities | Rate base exclusion plan (SFAS No. 71). |
| 12/88 | U-17970 | LA | Louisiana Public Service Commission Staff | AT&T Communications of South Central States | Pension expense (SFAS No. 87). |
| 12/88 | U-17949 Rebuttal | LA | Louisiana Public Service Commission Staff | South Central Bell | Compensated absences (SFAS No. 43), pension expense (SFAS No. 87), Part 32, income tax normalization. |
| 2/89 | U-17282Phase 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-17282Phase IIDetailed | 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. |
| 11/8912/89 | R-891364Surrebuttal(2 Filings) | PA | Philadelphia Area Industrial Energy Users Group | Philadelphia Electric Co. | Revenue requirements, sale/leaseback. |
| 1/90 | U-17282Phase IIDetailedRebuttal | LA | Louisiana Public Service Commission Staff | Gulf States Utilities | Revenue requirements, detailed investigation. |
| 1/90 | U-17282Phase 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-EIRebuttal | FL | Florida Industrial Power Users Group | Florida Power & Light Co. | O&M expenses, Tax Reform Act of 1986. |
| 4/90 | U-17282 | LA19th JudicialDistrict 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-17282Phase IV | LA | Louisiana Public Service Commission Staff | Gulf States Utilities | Revenue requirements. |
| 3/91 | 29327, et. al. | NY | Multiple Intervenors | Niagara Mohawk Power Corp. | Incentive regulation. |
| 5/91 | 9945 | TX | Office of Public Utility Counsel of Texas | El Paso Electric Co. | Financial modeling, economic analyses, prudence of Palo Verde 3. |
| 9/91 | P-910511P-910512 | PA | Allegheny Ludlum Corp., Armco Advanced Materials Co., The West Penn Power Industrial Users' Group | West Penn Power Co. | Recovery of CAAA costs, least cost financing. |
| 9/91 | 91-231-E-NC | WV | West Virginia Energy Users Group | Monongahela Power Co. | Recovery of CAAA costs, least cost financing. |
| 11/91 | U-17282 | LA | Louisiana Public Service Commission Staff | Gulf States Utilities | Asset impairment, deregulated asset plan, revenue requirements. |
| 12/91 | 91-410-EL-AIR | OH | Air Products and Chemicals, Inc., Armco Steel Co., General Electric Co., Industrial Energy Consumers | Cincinnati Gas & Electric Co. | Revenue requirements, phase-in plan. |
| 12/91 | PUC Docket 10200 | TX | Office of Public Utility Counsel of Texas | Texas-New Mexico Power Co. | Financial integrity, strategic planning, declined business affiliations. |
| 5/92 | 910890-EI | FL | Occidental Chemical Corp. | Florida Power Corp. | Revenue requirements, O&M expense, pension expense, OPEB expense, fossil dismantling, nuclear decommissioning. |
| 8/92 | R-00922314 | PA | GPU Industrial Intervenors | Metropolitan Edison Co. | Incentive regulation, performance rewards, purchased power risk, OPEB expense. |
| 9/92 | 92-043 | KY | Kentucky Industrial Utility Consumers | Generic Proceeding | OPEB expense. |
| 9/92 | 920324-EI | FL | Florida Industrial Power Users' Group | Tampa Electric Co. | OPEB expense. |
| 9/92 | 39348 | IN | Indiana Industrial Group | Generic Proceeding | OPEB expense. |
| 9/92 | 910840-PU | FL | Florida Industrial Power Users' Group | Generic Proceeding | OPEB expense. |
| 9/92 | 39314 | IN | Industrial Consumers for Fair Utility Rates | Indiana Michigan Power Co. | OPEB expense. |
| 11/92 | U-19904 | LA | Louisiana Public Service Commission Staff | Gulf States Utilities /Entergy Corp. | Merger. |
| 11/92 | 8469 | MD | Westvaco Corp., Eastalco Aluminum Co. | Potomac Edison Co. | OPEB expense. |
| 11/92 | 92-1715-AU-COI | OH | Ohio Manufacturers Association | Generic Proceeding | OPEB expense. |
| 12/92 | R-00922378 | PA  | Armco Advanced Materials Co., The WPP Industrial Intervenors | West Penn Power Co. | Incentive regulation, performance rewards, purchased power risk, OPEB expense. |
| 12/92 | U-19949 | LA | Louisiana Public Service Commission Staff | South Central Bell | Affiliate transactions, cost allocations, merger. |
| 12/92 | R-00922479 | PA | Philadelphia Area Industrial Energy Users' Group | Philadelphia Electric Co. | OPEB expense. |
| 1/93 | 8487 | MD | Maryland Industrial Group | Baltimore Gas & Electric Co.,Bethlehem Steel Corp. | OPEB expense, deferred fuel, CWIP in rate base. |
| 1/93 | 39498 | IN | PSI Industrial Group | PSI Energy, Inc. | Refunds due to over-collection of taxes on Marble Hill cancellation. |
| 3/93 | 92-11-11 | CT | Connecticut Industrial Energy Consumers | Connecticut Light & Power Co | OPEB expense. |
| 3/93 | U-19904 (Surrebuttal) | LA | Louisiana Public Service Commission Staff | Gulf States Utilities /Entergy Corp. | Merger. |
| 3/93 | 93-01-EL-EFC | OH | Ohio Industrial Energy Consumers | Ohio Power Co. | Affiliate transactions, fuel. |
| 3/93 | EC92-21000ER92-806-000 | 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 | EC92-21000ER92-806-000(Rebuttal) | FERC | Louisiana Public Service Commission | Gulf States Utilities /Entergy Corp. | Merger. |
| 9/93 | 93-113 | KY | Kentucky Industrial Utility Customers | Kentucky Utilities | Fuel clause and coal contract refund. |
| 9/93 | 92-490,92-490A,90-360-C | KY | Kentucky Industrial Utility Customers and Kentucky Attorney General | Big Rivers Electric Corp. | Disallowances and restitution for excessive fuel costs, illegal and improper payments, recovery of mine closure costs. |
| 10/93 | U-17735 | LA | Louisiana Public Service Commission Staff | Cajun Electric Power Cooperative | Revenue requirements, debt restructuring agreement, River Bend cost recovery. |
| 1/94 | U-20647 | LA | Louisiana Public Service Commission Staff | Gulf States Utilities Co. | Audit and investigation into fuel clause costs. |
| 4/94 | U-20647(Surrebuttal) | LA | Louisiana Public Service Commission Staff | Gulf States Utilities Co. | Nuclear and fossil unit performance, fuel costs, fuel clause principles and guidelines. |
| 4/94 | U-20647 (Supplemental Surrebuttal) | LA | Louisiana Public Service Commission Staff | Gulf States Utilities Co. | Audit and investigation into fuel clause costs. |
| 5/94 | U-20178 | LA | Louisiana Public Service Commission Staff | Louisiana Power & Light Co. | Planning and quantification issues of least cost integrated resource plan. |
| 9/94 | U-19904 Initial Post-Merger Earnings Review | LA | Louisiana Public Service Commission Staff | Gulf States Utilities Co. | River Bend phase-in plan, deregulated asset plan, capital structure, other revenue requirement issues. |
| 9/94 | U-17735 | LA | Louisiana Public Service Commission Staff | Cajun Electric Power Cooperative | G&T cooperative ratemaking policies, exclusion of River Bend, other revenue requirement issues. |
| 10/94 | 3905-U | GA | Georgia Public Service Commission Staff | Southern Bell Telephone Co. | Incentive rate plan, earnings review. |
| 10/94 | 5258-U | GA | Georgia Public Service Commission Staff | Southern Bell Telephone Co. | Alternative regulation, cost allocation. |
| 11/94 | U-19904Initial 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-URebuttal | 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. |
| 11/9512/95 | U-21485(Supplemental Direct)U-21485(Surrebuttal) | LA | Louisiana Public Service Commission Staff | Gulf States Utilities Co. | Nuclear O&M, River Bend phase-in plan, base/fuel realignment, NOL and AltMin asset deferred taxes, other revenue requirement issues. |
| 1/96 | 95-299-EL-AIR95-300-EL-AIR | OH | Industrial Energy Consumers | The Toledo Edison Co., The Cleveland Electric Illuminating Co. | Competition, asset write-offs and revaluation, O&M expense, other revenue requirement issues. |
| 2/96 | PUC Docket 14965 | TX | Office of Public Utility Counsel | Central Power & Light | Nuclear decommissioning. |
| 5/96 | 95-485-LCS | NM | City of Las Cruces | El Paso Electric Co. | Stranded cost recovery, municipalization. |
| 7/96 | 8725 | MD | The Maryland Industrial Group and Redland Genstar, Inc. | Baltimore Gas & Electric Co., Potomac Electric Power Co., and Constellation Energy Corp. | Merger savings, tracking mechanism, earnings sharing plan, revenue requirement issues. |
| 9/9611/96 | U-22092 U-22092(Surrebuttal) | LA | Louisiana Public Service Commission Staff | Entergy Gulf States, Inc. | River Bend phase-in plan, base/fuel realignment, NOL and AltMin asset deferred taxes, other revenue requirement issues, allocation of regulated/nonregulated costs. |
| 10/96 | 96-327 | KY | Kentucky Industrial Utility Customers, Inc. | Big Rivers Electric Corp. | Environmental surcharge recoverable costs. |
| 2/97 | R-00973877 | PA | Philadelphia Area Industrial Energy Users Group | PECO Energy Co. | Stranded cost recovery, regulatory assets and liabilities, intangible transition charge, revenue requirements. |
| 3/97 | 96-489 | KY | Kentucky Industrial Utility Customers, Inc. | Kentucky Power Co. | Environmental surcharge recoverable costs, system agreements, allowance inventory, jurisdictional allocation. |
| 6/97 | TO-97-397 | MO | MCI Telecommunications Corp., Inc., MCImetro Access Transmission Services, Inc. | Southwestern Bell Telephone Co. | Price cap regulation, revenue requirements, rate of return. |
| 6/97 | R-00973953 | PA | Philadelphia Area Industrial Energy Users Group | PECO Energy Co. | Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning. |
| 7/97 | R-00973954 | PA | PP&L Industrial Customer Alliance | Pennsylvania Power & Light Co. | Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning. |
| 7/97 | U-22092 | LA | Louisiana Public Service Commission Staff | Entergy Gulf States, Inc. | Depreciation rates and methodologies, River Bend phase-in plan. |
| 8/97 | 97-300 | KY | Kentucky Industrial Utility Customers, Inc. | Louisville Gas & Electric Co., Kentucky Utilities Co. | Merger policy, cost savings, surcredit sharing mechanism, revenue requirements, rate of return. |
| 8/97 | R-00973954(Surrebuttal) | PA | PP&L Industrial Customer Alliance | Pennsylvania Power & Light Co. | Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning. |
| 10/97 | 97-204 | KY | Alcan Aluminum Corp. Southwire Co. | Big Rivers Electric Corp. | Restructuring, revenue requirements, reasonableness. |
| 10/97 | R-974008 | PA | Metropolitan Edison Industrial Users Group | Metropolitan Edison Co. | Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning, revenue requirements. |
| 10/97 | R-974009 | PA | Penelec Industrial Customer Alliance | Pennsylvania Electric Co. | Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning, revenue requirements. |
| 11/97 | 97-204(Rebuttal) | KY | Alcan Aluminum Corp. Southwire Co. | Big Rivers Electric Corp. | Restructuring, revenue requirements, reasonableness of rates, cost allocation. |
| 11/97 | U-22491 | LA | Louisiana Public Service Commission Staff | Entergy Gulf States, Inc. | Allocation of regulated and nonregulated costs, other revenue requirement issues. |
| 11/97 | R-00973953(Surrebuttal) | PA | Philadelphia Area Industrial Energy Users Group | PECO Energy Co. | Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning. |
| 11/97 | R-973981 | PA | West Penn Power Industrial Intervenors | West Penn Power Co. | Restructuring, deregulation, stranded costs, regulatory assets, liabilities, fossil decommissioning, revenue requirements, securitization. |
| 11/97 | R-974104 | PA | Duquesne Industrial Intervenors | Duquesne Light Co. | Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning, revenue requirements, securitization. |
| 12/97 | R-973981(Surrebuttal) | PA | West Penn Power Industrial Intervenors | West Penn Power Co. | Restructuring, deregulation, stranded costs, regulatory assets, liabilities, fossil decommissioning, revenue requirements. |
| 12/97 | R-974104(Surrebuttal) | PA | Duquesne Industrial Intervenors | Duquesne Light Co.  | Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning, revenue requirements, securitization. |
| 1/98 | U-22491(Surrebuttal) | LA | Louisiana Public Service Commission Staff | Entergy Gulf States, Inc. | Allocation of regulated and nonregulated costs, other revenue requirement issues. |
| 2/98 | 8774 | MD | Westvaco | Potomac Edison Co. | Merger of Duquesne, AE, customer safeguards, savings sharing. |
| 3/98 | U-22092(Allocated Stranded Cost Issues) | LA | Louisiana Public Service Commission Staff | Entergy Gulf States, Inc. | Restructuring, stranded costs, regulatory assets, securitization, regulatory mitigation. |
| 3/98 | 8390-U | GA | Georgia Natural Gas Group, Georgia Textile Manufacturers Assoc. | Atlanta Gas Light Co. | Restructuring, unbundling, stranded costs, incentive regulation, revenue requirements. |
| 3/98 | U-22092(Allocated Stranded Cost Issues)(Surrebuttal) | LA | Louisiana Public Service Commission Staff | Entergy Gulf States, Inc. | Restructuring, stranded costs, regulatory assets, securitization, regulatory mitigation. |
| 3/98 | U-22491(Supplemental Surrebuttal) | LA | Louisiana Public Service Commission Staff | Entergy Gulf States, Inc. | Allocation of regulated and nonregulated costs, other revenue requirement issues. |
| 10/98 | 97-596 | ME | Maine Office of the Public Advocate | Bangor Hydro- Electric Co. | Restructuring, unbundling, stranded costs, T&D revenue requirements. |
| 10/98 | 9355-U | GA | Georgia Public Service Commission Adversary Staff | Georgia Power Co. | Affiliate transactions. |
| 10/98 | U-17735Rebuttal | 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 | 98-42699-082(Additional Direct) | KY | Kentucky Industrial Utility Customers, Inc. | Louisville Gas and Electric Co. | Revenue requirements. |
| 5/99 | 98-47499-083(Additional Direct) | KY | Kentucky Industrial Utility Customers, Inc. | Kentucky Utilities Co. | Revenue requirements. |
| 5/99 | 98-42698-474(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 | 97-596Surrebuttal | 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 | 98-577Surrebuttal | ME | Maine Office of Public Advocate | Maine Public Service Co. | Restructuring, unbundling, stranded costs, T&D revenue requirements. |
| 8/99 | 98-42699-082Rebuttal | KY | Kentucky Industrial Utility Customers, Inc. | Louisville Gas and Electric Co. | Revenue requirements. |
| 8/99 | 98-47498-083Rebuttal | KY | Kentucky Industrial Utility Customers, Inc. | Kentucky Utilities Co. | Revenue requirements. |
| 8/99 | 98-0452-E-GIRebuttal | WV | West Virginia Energy Users Group | Monongahela Power, Potomac Edison, Appalachian Power, Wheeling Power | Regulatory assets and liabilities. |
| 10/99 | U-24182Direct | LA | Louisiana Public Service Commission Staff | Entergy Gulf States, Inc. | Allocation of regulated and nonregulated costs, affiliate transactions, tax issues, and other revenue requirement issues. |
| 11/99 | PUC Docket 21527 | TX | The Dallas-Fort Worth Hospital Council and Coalition of Independent Colleges and Universities | TXU Electric | Restructuring, stranded costs, taxes, securitization. |
| 11/99 | U-23358SurrebuttalAffiliateTransactions Review | LA | Louisiana Public Service Commission Staff | Entergy Gulf States, Inc. | Service company affiliate transaction costs. |
| 01/00 | U-24182Surrebuttal | LA | Louisiana Public Service Commission Staff | Entergy Gulf States, Inc. | Allocation of regulated and nonregulated costs, affiliate transactions, tax issues, and other revenue requirement issues. |
| 04/00 | 99-1212-EL-ETP99-1213-EL-ATA99-1214-EL-AAM | OH | Greater Cleveland Growth Association | First Energy (Cleveland Electric Illuminating, Toledo Edison) | Historical review, stranded costs, regulatory assets, liabilities. |
| 05/00 | 2000-107 | KY | Kentucky Industrial Utility Customers, Inc. | Kentucky Power Co. | ECR surcharge roll-in to base rates. |
| 05/00 | U-24182Supplemental Direct | LA | Louisiana Public Service Commission Staff | Entergy Gulf States, Inc. | Affiliate expense proforma adjustments. |
| 05/00 | A-110550F0147 | PA | Philadelphia Area Industrial Energy Users Group | PECO Energy | Merger between PECO and Unicom. |
| 05/00 | 99-1658-EL-ETP | OH | AK Steel Corp. | Cincinnati Gas & Electric Co. | Regulatory transition costs, including regulatory assets and liabilities, SFAS 109, ADIT, EDIT, ITC. |
| 07/00 | PUC Docket 22344 | TX | The Dallas-Fort Worth Hospital Council and The Coalition of Independent Colleges and Universities | Statewide Generic Proceeding | Escalation of O&M expenses for unbundled T&D revenue requirements in projected test year. |
| 07/00 | U-21453 | LA | Louisiana Public Service Commission | SWEPCO | Stranded costs, regulatory assets and liabilities. |
| 08/00 | U-24064 | LA | Louisiana Public Service Commission Staff | CLECO | Affiliate transaction pricing ratemaking principles, subsidization of nonregulated affiliates, ratemaking adjustments. |
| 10/00 | SOAH Docket 473-00-1015PUC Docket 22350 | TX | The Dallas-Fort Worth Hospital Council and The Coalition of Independent Colleges and Universities | TXU Electric Co. | Restructuring, T&D revenue requirements, mitigation, regulatory assets and liabilities. |
| 10/00 | R-00974104Affidavit | PA | Duquesne Industrial Intervenors | Duquesne Light Co. | Final accounting for stranded costs, including treatment of auction proceeds, taxes, capital costs, switchback costs, and excess pension funding. |
| 11/00 | P-00001837R-00974008P-00001838R-00974009 | PA | Metropolitan EdisonIndustrial Users GroupPenelec IndustrialCustomer Alliance | Metropolitan Edison Co., Pennsylvania Electric Co. | Final accounting for stranded costs, including treatment of auction proceeds, taxes, regulatory assets and liabilities, transaction costs. |
| 12/00 | U-21453,U-20925, U-22092(Subdocket C)Surrebuttal | LA | Louisiana Public Service Commission Staff | SWEPCO | Stranded costs, regulatory assets. |
| 01/01 | U-24993Direct | LA | Louisiana Public Service Commission Staff | Entergy Gulf States, Inc. | Allocation of regulated and nonregulated costs, tax issues, and other revenue requirement issues. |
| 01/01 | U-21453,U-20925,U-22092(Subdocket B)Surrebuttal | LA | Louisiana Public Service Commission Staff | Entergy Gulf States, Inc. | Industry restructuring, business separation plan, organization structure, hold harmless conditions, financing. |
| 01/01 | Case No.2000-386 | KY | Kentucky Industrial Utility Customers, Inc. | Louisville Gas & Electric Co. | Recovery of environmental costs, surcharge mechanism. |
| 01/01 | Case No.2000-439 | KY | Kentucky Industrial Utility Customers, Inc. | Kentucky Utilities Co. | Recovery of environmental costs, surcharge mechanism. |
| 02/01 | A-110300F0095A-110400F0040 | PA | Met-Ed Industrial Users Group, Penelec Industrial Customer Alliance | GPU, Inc. FirstEnergy Corp. | Merger, savings, reliability. |
| 03/01 | P-00001860P-00001861 | PA | Met-Ed Industrial Users Group, Penelec Industrial Customer Alliance | Metropolitan Edison Co., Pennsylvania Electric Co. | Recovery of costs due to provider of last resort obligation. |
| 04/01 | U-21453,U-20925,U-22092(Subdocket B)Settlement Term Sheet | LA | Louisiana Public Service Commission Staff | Entergy Gulf States, Inc. | Business separation plan: settlement agreement on overall plan structure. |
| 04/01 | U-21453,U-20925,U-22092(Subdocket B)Contested Issues | LA | Louisiana Public Service Commission Staff | Entergy Gulf States, Inc. | Business separation plan: agreements, hold harmless conditions, separations methodology. |
| 05/01 | U-21453,U-20925,U-22092(Subdocket B)Contested IssuesTransmission and Distribution Rebuttal | LA | Louisiana Public Service Commission Staff | Entergy Gulf States, Inc. | Business separation plan: agreements, hold harmless conditions, separations methodology. |
| 07/01 | U-21453,U-20925,U-22092(Subdocket B)Transmission and DistributionTerm Sheet | LA | Louisiana Public Service Commission Staff | Entergy Gulf States, Inc. | Business separation plan: settlement agreement on T&D issues, agreements necessary to implement T&D separations, hold harmless conditions, separations methodology. |
| 10/01 | 14000-U | GA | Georgia Public Service Commission Adversary Staff | Georgia Power Company | Revenue requirements, Rate Plan, fuel clause recovery. |
| 11/01 | 14311-UDirect Panel with Bolin Killings | GA | Georgia Public Service Commission Adversary Staff | Atlanta Gas Light Co | Revenue requirements, revenue forecast, O&M expense, depreciation, plant additions, cash working capital. |
| 11/01 | U-25687Direct | LA | Louisiana Public Service Commission Staff | Entergy Gulf States, Inc. | Revenue requirements, capital structure, allocation of regulated and nonregulated costs, River Bend uprate. |
| 02/02 | PUC Docket 25230 | TX | The Dallas-Fort Worth Hospital Council and the Coalition of Independent Colleges and Universities | TXU Electric | Stipulation. Regulatory assets, securitization financing. |
| 02/02 | U-25687Surrebuttal | LA | Louisiana Public Service Commission Staff | Entergy Gulf States, Inc. | Revenue requirements, corporate franchise tax, conversion to LLC, River Bend uprate. |
| 03/02 | 14311-URebuttal Panel with Bolin Killings | GA | Georgia Public Service Commission Adversary Staff | Atlanta Gas Light Co. | Revenue requirements, earnings sharing plan, service quality standards. |
| 03/02 | 14311-URebuttal Panel with Michelle L. Thebert | GA | Georgia Public Service Commission Adversary Staff | Atlanta Gas Light Co. | Revenue requirements, revenue forecast, O&M expense, depreciation, plant additions, cash working capital. |
| 03/02 | 001148-EI | FL | South Florida Hospital and Healthcare Assoc. | Florida Power & Light Co. | Revenue requirements. Nuclear life extension, storm damage accruals and reserve, capital structure, O&M expense. |
| 04/02 | U-25687 (Suppl. Surrebuttal) | LA | Louisiana Public Service Commission  | Entergy Gulf States, Inc. | Revenue requirements, corporate franchise tax, conversion to LLC, River Bend uprate. |
| 04/02 | U-21453, U-20925U-22092(Subdocket C) | LA | Louisiana Public Service Commission  | SWEPCO | Business separation plan, T&D Term Sheet, separations methodologies, hold harmless conditions. |
| 08/02 | EL01-88-000 | FERC | Louisiana Public Service Commission | Entergy Services, Inc. and the Entergy Operating Companies | System Agreement, production cost equalization, tariffs. |
| 08/02 | U-25888 | LA | Louisiana Public Service Commission Staff | Entergy Gulf States, Inc. and Entergy Louisiana, Inc. | System Agreement, production cost disparities, prudence. |
| 09/02 | 2002-002242002-00225 | KY | Kentucky Industrial Utilities Customers, Inc. | Kentucky Utilities Co., Louisville Gas & Electric Co. | Line losses and fuel clause recovery associated with off-system sales. |
| 11/02 | 2002-001462002-00147 | KY | Kentucky Industrial Utilities Customers, Inc. | Kentucky Utilities Co., Louisville Gas & Electric Co. | Environmental compliance costs and surcharge recovery. |
| 01/03 | 2002-00169 | KY | Kentucky Industrial Utilities Customers, Inc. | Kentucky Power Co. | Environmental compliance costs and surcharge recovery. |
| 04/03 | 2002-004292002-00430 | KY | Kentucky Industrial Utilities Customers, Inc. | Kentucky Utilities Co., Louisville Gas & Electric Co. | Extension of merger surcredit, flaws in Companies’ studies. |
| 04/03 | U-26527 | LA | Louisiana Public Service Commission Staff | Entergy Gulf States, Inc. | Revenue requirements, corporate franchise tax, conversion to LLC, capital structure, post-test year adjustments. |
| 06/03 | EL01-88-000Rebuttal | FERC | Louisiana Public Service Commission | Entergy Services, Inc. and the Entergy Operating Companies | System Agreement, production cost equalization, tariffs. |
| 06/03 | 2003-00068 | KY | Kentucky Industrial Utility Customers | Kentucky Utilities Co. | Environmental cost recovery, correction of base rate error. |
| 11/03 | ER03-753-000 | FERC | Louisiana Public Service Commission | Entergy Services, Inc. and the Entergy Operating Companies | Unit power purchases and sale cost-based tariff pursuant to System Agreement. |
| 11/03 | ER03-583-000,ER03-583-001, ER03-583-002ER03-681-000,ER03-681-001ER03-682-000,ER03-682-001,ER03-682-002ER03-744-000,ER03-744-001(Consolidated) | FERC | Louisiana Public Service Commission | Entergy Services, Inc., the Entergy Operating Companies, EWO Marketing, L.P, and Entergy Power, Inc. | Unit power purchases and sale agreements, contractual provisions, projected costs, levelized rates, and formula rates. |
| 12/03 | U-26527Surrebuttal | LA | Louisiana Public Service Commission Staff | Entergy Gulf States, Inc. | Revenue requirements, corporate franchise tax, conversion to LLC, capital structure, post-test year adjustments. |
| 12/03 | 2003-03342003-0335 | KY | Kentucky Industrial Utility Customers, Inc. | Kentucky Utilities Co., Louisville Gas & Electric Co. | Earnings Sharing Mechanism. |
| 12/03 | U-27136 | LA | Louisiana Public Service Commission Staff | Entergy Louisiana, Inc. | Purchased power contracts between affiliates, terms and conditions. |
| 03/04 | U-26527Supplemental Surrebuttal | LA | Louisiana Public Service Commission Staff | Entergy Gulf States, Inc. | Revenue requirements, corporate franchise tax, conversion to LLC, capital structure, post-test year adjustments. |
| 03/04 | 2003-00433 | KY | Kentucky Industrial Utility Customers, Inc. | Louisville Gas & Electric Co. | Revenue requirements, depreciation rates, O&M expense, deferrals and amortization, earnings sharing mechanism, merger surcredit, VDT surcredit. |
| 03/04 | 2003-00434 | KY | Kentucky Industrial Utility Customers, Inc. | Kentucky Utilities Co. | Revenue requirements, depreciation rates, O&M expense, deferrals and amortization, earnings sharing mechanism, merger surcredit, VDT surcredit. |
| 03/04 | SOAH Docket 473-04-2459PUC Docket 29206 | TX | Cities Served by Texas- New Mexico Power Co. | Texas-New Mexico Power Co. | Stranded costs true-up, including valuation issues, ITC, ADIT, excess earnings. |
| 05/04 | 04-169-EL-UNC | OH | Ohio Energy Group, Inc. | Columbus Southern Power Co. & Ohio Power Co. | Rate stabilization plan, deferrals, T&D rate increases, earnings. |
| 06/04 | SOAH Docket473-04-4555PUC Docket29526 | TX | Houston Council for Health and Education | CenterPoint Energy Houston Electric | Stranded costs true-up, including valuation issues, ITC, EDIT, excess mitigation credits, capacity auction true-up revenues, interest. |
| 08/04 | SOAH Docket473-04-4555PUC Docket29526(Suppl Direct) | TX | Houston Council for Health and Education | CenterPoint Energy Houston Electric | Interest on stranded cost pursuant to Texas Supreme Court remand. |
| 09/04 | U-23327Subdocket B | LA | Louisiana Public Service Commission Staff | SWEPCO | Fuel and purchased power expenses recoverable through fuel adjustment clause, trading activities, compliance with terms of various LPSC Orders. |
| 10/04 | U-23327Subdocket A | LA | Louisiana Public Service Commission Staff | SWEPCO | Revenue requirements. |
| 12/04 | Case Nos. 2004-00321,2004-00372 | KY | Gallatin Steel Co. | East Kentucky Power Cooperative, Inc., Big Sandy Recc, et al. | Environmental cost recovery, qualified costs, TIER requirements, cost allocation. |
| 01/05 | 30485 | TX | Houston Council for Health and Education | CenterPoint Energy Houston Electric, LLC | Stranded cost true-up including regulatory Central Co. assets and liabilities, ITC, EDIT, capacity auction, proceeds, excess mitigation credits, retrospective and prospective ADIT. |
| 02/05 | 18638-U | GA | Georgia Public Service Commission Adversary Staff | Atlanta Gas Light Co. | Revenue requirements. |
| 02/05 | 18638-UPanel with Tony Wackerly | GA | Georgia Public Service Commission Adversary Staff | Atlanta Gas Light Co. | Comprehensive rate plan, pipeline replacement program surcharge, performance based rate plan. |
| 02/05 | 18638-UPanel with Michelle Thebert | GA | Georgia Public Service Commission Adversary Staff | Atlanta Gas Light Co. | Energy conservation, economic development, and tariff issues. |
| 03/05 | Case Nos.2004-00426, 2004-00421 | KY | Kentucky Industrial Utility Customers, Inc. | Kentucky Utilities Co., Louisville Gas & Electric | Environmental cost recovery, Jobs Creation Act of 2004 and §199 deduction, excess common equity ratio, deferral and amortization of nonrecurring O&M expense. |
| 06/05 | 2005-00068 | KY | Kentucky Industrial Utility Customers, Inc. | Kentucky Power Co. | Environmental cost recovery, Jobs Creation Act of 2004 and §199 deduction, margins on allowances used for AEP system sales. |
| 06/05 | 050045-EI | FL | South Florida Hospital and Heallthcare Assoc. | Florida Power & Light Co. | Storm damage expense and reserve, RTO costs, O&M expense projections, return on equity performance incentive, capital structure, selective second phase post-test year rate increase. |
| 08/05 | 31056 | TX | Alliance for Valley Healthcare | AEP Texas Central Co. | Stranded cost true-up including regulatory assets and liabilities, ITC, EDIT, capacity auction, proceeds, excess mitigation credits, retrospective and prospective ADIT. |
| 09/05 | 20298-U | GA | Georgia Public Service Commission Adversary Staff | Atmos Energy Corp. | Revenue requirements, roll-in of surcharges, cost recovery through surcharge, reporting requirements. |
| 09/05 | 20298-UPanel with Victoria Taylor | GA | Georgia Public Service Commission Adversary Staff | Atmos Energy Corp. | Affiliate transactions, cost allocations, capitalization, cost of debt. |
| 10/05 | 04-42 | DE | Delaware Public Service Commission Staff | Artesian Water Co. | Allocation of tax net operating losses between regulated and unregulated. |
| 11/05 | 2005-003512005-00352 | KY | Kentucky Industrial Utility Customers, Inc. | Kentucky Utilities Co., Louisville Gas & Electric | Workforce Separation Program cost recovery and shared savings through VDT surcredit. |
| 01/06 | 2005-00341 | KY | Kentucky Industrial Utility Customers, Inc. | Kentucky Power Co. | System Sales Clause Rider, Environmental Cost Recovery Rider. Net Congestion Rider, Storm damage, vegetation management program, depreciation, off-system sales, maintenance normalization, pension and OPEB. |
| 03/06 | PUC Docket 31994 | TX | Cities | Texas-New Mexico Power Co. | Stranded cost recovery through competition transition or change.  |
| 05/06 | 31994Supplemental | TX | Cities | Texas-New Mexico Power Co. | Retrospective ADFIT, prospective ADFIT. |
| 03/06 | U-21453,U-20925,U-22092(Subdocket B) | LA | Louisiana Public Service Commission Staff | Entergy Gulf States, Inc. | Jurisdictional separation plan. |
| 03/06 | NOPR Reg104385-OR | IRS | Alliance for Valley Health Care and Houston Council for Health Education | AEP Texas Central Company and CenterPoint Energy Houston Electric | Proposed Regulations affecting flow- through to ratepayers of excess deferred income taxes and investment tax credits on generation plant that is sold or deregulated. |
| 04/06 | U-25116 | LA | Louisiana Public Service Commission Staff | Entergy Louisiana, Inc. | 2002-2004 Audit of Fuel Adjustment Clause Filings. Affiliate transactions. |
| 07/06 | R-00061366, Et. al. | PA | Met-Ed Ind. Users Group Pennsylvania Ind. Customer Alliance | Metropolitan Edison Co., Pennsylvania Electric Co. | Recovery of NUG-related stranded costs, government mandated program costs, storm damage costs. |
| 07/06 | U-23327 | LA | Louisiana Public Service Commission Staff | Southwestern Electric Power Co. | Revenue requirements, formula rate plan, banking proposal. |
| 08/06 | U-21453,U-20925,U-22092(Subdocket J) | LA | Louisiana Public Service Commission Staff | Entergy Gulf States, Inc. | Jurisdictional separation plan. |
| 11/06 | 05CVH03-3375Franklin County Court Affidavit | OH | Various Taxing Authorities (Non-Utility Proceeding) | State of Ohio Department of Revenue | Accounting for nuclear fuel assemblies as manufactured equipment and capitalized plant. |
| 12/06 | U-23327Subdocket AReply Testimony | LA | Louisiana Public Service Commission Staff | Southwestern Electric Power Co. | Revenue requirements, formula rate plan, banking proposal. |
| 03/07 | U-29764 | LA | Louisiana Public Service Commission Staff | Entergy Gulf States, Inc., Entergy Louisiana, LLC | Jurisdictional allocation of Entergy System Agreement equalization remedy receipts. |
| 03/07 | PUC Docket 33309 | TX | Cities | AEP Texas Central Co. | Revenue requirements, including functionalization of transmission and distribution costs. |
| 03/07 | PUC Docket 33310 | TX | Cities | AEP Texas North Co. | Revenue requirements, including functionalization of transmission and distribution costs. |
| 03/07 | 2006-00472 | KY | Kentucky Industrial Utility Customers, Inc. | East Kentucky Power Cooperative | Interim rate increase, RUS loan covenants, credit facility requirements, financial condition. |
| 03/07 | U-29157 | LA | Louisiana Public Service Commission Staff | Cleco Power, LLC | Permanent (Phase II) storm damage cost recovery. |
| 04/07 | U-29764Supplementaland Rebuttal | LA | Louisiana Public Service Commission Staff | Entergy Gulf States, Inc., Entergy Louisiana, LLC | Jurisdictional allocation of Entergy System Agreement equalization remedy receipts. |
| 04/07 | ER07-682-000Affidavit | FERC | Louisiana Public Service Commission | Entergy Services, Inc. and the Entergy Operating Companies | Allocation of intangible and general plant and A&G expenses to production and state income tax effects on equalization remedy receipts. |
| 04/07 | ER07-684-000Affidavit | FERC | Louisiana Public Service Commission | Entergy Services, Inc. and the Entergy Operating Companies | Fuel hedging costs and compliance with FERC USOA. |
| 05/07 | ER07-682-000Supplemental Affidavit | FERC | Louisiana Public Service Commission | Entergy Services, Inc. and the Entergy Operating Companies | Allocation of intangible and general plant and A&G expenses to production and account 924 effects on MSS-3 equalization remedy payments and receipts. |
| 06/07 | U-29764 | LA | Louisiana Public Service Commission Staff | Entergy Louisiana, LLC, Entergy Gulf States, Inc. | Show cause for violating LPSC Order on fuel hedging costs. |
| 07/07 | 2006-00472 | KY | Kentucky Industrial Utility Customers, Inc. | East Kentucky Power Cooperative | Revenue requirements, post-test year adjustments, TIER, surcharge revenues and costs, financial need. |
| 07/07 | ER07-956-000Affidavit | FERC | Louisiana Public Service Commission | Entergy Services, Inc. | Storm damage costs related to Hurricanes Katrina and Rita and effects of MSS-3 equalization payments and receipts. |
| 10/07 | 05-UR-103Direct | WI | Wisconsin Industrial Energy Group | Wisconsin Electric Power Company, Wisconsin Gas, LLC | Revenue requirements, carrying charges on CWIP, amortization and return on regulatory assets, working capital, incentive compensation, use of rate base in lieu of capitalization, quantification and use of Point Beach sale proceeds. |
| 10/07 | 05-UR-103Surrebuttal | WI | Wisconsin Industrial Energy Group | Wisconsin Electric Power Company, Wisconsin Gas, LLC | Revenue requirements, carrying charges on CWIP, amortization and return on regulatory assets, working capital, incentive compensation, use of rate base in lieu of capitalization, quantification and use of Point Beach sale proceeds. |
| 10/07 | 25060-UDirect | GA | Georgia Public Service Commission Public Interest Adversary Staff | Georgia Power Company | Affiliate costs, incentive compensation, consolidated income taxes, §199 deduction. |
| 11/07 | 06-0033-E-CNDirect | WV | West Virginia Energy Users Group | Appalachian Power Company | IGCC surcharge during construction period and post-in-service date. |
| 11/07 | ER07-682-000Direct | FERC | Louisiana Public Service Commission | Entergy Services, Inc. and the Entergy Operating Companies | Functionalization and allocation of intangible and general plant and A&G expenses. |
| 01/08 | ER07-682-000Cross-Answering | FERC | Louisiana Public Service Commission | Entergy Services, Inc. and the Entergy Operating Companies | Functionalization and allocation of intangible and general plant and A&G expenses. |
| 01/08 | 07-551-EL-AIRDirect | OH | Ohio Energy Group, Inc. | Ohio Edison Company, Cleveland Electric Illuminating Company, Toledo Edison Company | Revenue requirements. |
| 02/08 | ER07-956-000Direct | FERC | Louisiana Public Service Commission | Entergy Services, Inc. and the Entergy Operating Companies | Functionalization of expenses, storm damage expense and reserves, tax NOL carrybacks in accounts, ADIT, nuclear service lives and effects on depreciation and decommissioning. |
| 03/08 | ER07-956-000Cross-Answering | FERC | Louisiana Public Service Commission | Entergy Services, Inc. and the Entergy Operating Companies | Functionalization of expenses, storm damage expense and reserves, tax NOL carrybacks in accounts, ADIT, nuclear service lives and effects on depreciation and decommissioning. |
| 04/08 | 2007-00562,2007-00563 | KY | Kentucky Industrial Utility Customers, Inc. | Kentucky Utilities Co., Louisville Gas and Electric Co. | Merger surcredit. |
| 04/08 | 26837Direct Bond, Johnson, Thebert, KollenPanel | GA | Georgia Public Service Commission Staff | SCANA Energy Marketing, Inc. | Rule Nisi complaint. |
| 05/08 | 26837Rebuttal Bond, Johnson, Thebert, Kollen Panel | GA | Georgia Public Service Commission Staff | SCANA Energy Marketing, Inc. | Rule Nisi complaint. |
| 05/08 | 26837Suppl RebuttalBond, Johnson, Thebert, Kollen Panel | GA | Georgia Public Service Commission Staff | SCANA Energy Marketing, Inc. | Rule Nisi complaint. |
| 06/08 | 2008-00115 | KY | Kentucky Industrial Utility Customers, Inc. | East Kentucky Power Cooperative, Inc. | Environmental surcharge recoveries, including costs recovered in existing rates, TIER. |
| 07/08 | 27163Direct | GA | Georgia Public Service Commission Public Interest Advocacy Staff | Atmos Energy Corp. | Revenue requirements, including projected test year rate base and expenses. |
| 07/08 | 27163Taylor, Kollen Panel  | GA | Georgia Public Service Commission Public Interest Advocacy Staff | Atmos Energy Corp. | Affiliate transactions and division cost allocations, capital structure, cost of debt. |
| 08/08 | 6680-CE-170Direct | WI | Wisconsin Industrial Energy Group, Inc. | Wisconsin Power and Light Company | Nelson Dewey 3 or Colombia 3 fixed financial parameters. |
| 08/08 | 6680-UR-116Direct | WI | Wisconsin Industrial Energy Group, Inc. | Wisconsin Power and Light Company | CWIP in rate base, labor expenses, pension expense, financing, capital structure, decoupling. |
| 08/08 | 6680-UR-116Rebuttal | WI | Wisconsin Industrial Energy Group, Inc. | Wisconsin Power and Light Company | Capital structure. |
| 08/08 | 6690-UR-119Direct | WI | Wisconsin Industrial Energy Group, Inc. | Wisconsin Public Service Corp. | Prudence of Weston 3 outage, incentive compensation, Crane Creek Wind Farm incremental revenue requirement, capital structure. |
| 09/08 | 6690-UR-119Surrebuttal | WI | Wisconsin Industrial Energy Group, Inc. | Wisconsin Public Service Corp. | Prudence of Weston 3 outage, Section 199 deduction. |
| 09/08 | 08-935-EL-SSO, 08-918-EL-SSO | OH | Ohio Energy Group, Inc. | First Energy | Standard service offer rates pursuant to electric security plan, significantly excessive earnings test. |
| 10/08 | 08-917-EL-SSO | OH | Ohio Energy Group, Inc. | AEP | Standard service offer rates pursuant to electric security plan, significantly excessive earnings test. |
| 10/08 | 2007-00564,2007-00565,2008-002512008-00252 | KY | Kentucky Industrial Utility Customers, Inc. | Louisville Gas and Electric Co., Kentucky Utilities Company | Revenue forecast, affiliate costs, ELG v ASL depreciation procedures, depreciation expenses, federal and state income tax expense, capitalization, cost of debt. |
| 11/08 | EL08-51 | FERC | Louisiana Public Service Commission | Entergy Services, Inc. | Spindletop gas storage facilities, regulatory asset and bandwidth remedy. |
| 11/08 | 35717 | TX | Cities Served by Oncor Delivery Company | Oncor Delivery Company | Recovery of old meter costs, asset ADFIT, cash working capital, recovery of prior year restructuring costs, levelized recovery of storm damage costs, prospective storm damage accrual, consolidated tax savings adjustment. |
| 12/08 | 27800 | GA | Georgia Public Service Commission | Georgia Power Company | AFUDC versus CWIP in rate base, mirror CWIP, certification cost, use of short term debt and trust preferred financing, CWIP recovery, regulatory incentive. |
| 01/09 | ER08-1056 | FERC | Louisiana Public Service Commission | Entergy Services, Inc. | Entergy System Agreement bandwidth remedy calculations, including depreciation expense, ADIT, capital structure. |
| 01/09 | ER08-1056SupplementalDirect | FERC | Louisiana Public Service Commission | Entergy Services, Inc. | Blytheville leased turbines; accumulated depreciation. |
| 02/09 | EL08-51Rebuttal | FERC | Louisiana Public Service Commission | Entergy Services, Inc. | Spindletop gas storage facilities regulatory asset and bandwidth remedy. |
| 02/09 | 2008-00409Direct | KY | Kentucky Industrial Utility Customers, Inc. | East Kentucky Power Cooperative, Inc. | Revenue requirements. |
| 03/09 | ER08-1056Answering | FERC | Louisiana Public Service Commission | Entergy Services, Inc. | Entergy System Agreement bandwidth remedy calculations, including depreciation expense, ADIT, capital structure. |
| 03/09 | U-21453,U-20925U-22092 (Sub J) Direct | LA | Louisiana Public Service Commission Staff | Entergy Gulf States Louisiana, LLC | Violation of EGSI separation order, ETI and EGSL separation accounting, Spindletop regulatory asset. |
| 04/09 | Rebuttal  |  |  |  |  |
| 04/09 | 2009-00040Direct-Interim(Oral) | KY | Kentucky Industrial Utility Customers, Inc. | Big Rivers Electric Corp. | Emergency interim rate increase; cash requirements. |
| 04/09 | PUC Docket 36530 | TX | State Office of Administrative Hearings | Oncor Electric Delivery Company, LLC | Rate case expenses. |
| 05/09 | ER08-1056Rebuttal | FERC | Louisiana Public Service Commission | Entergy Services, Inc. | Entergy System Agreement bandwidth remedy calculations, including depreciation expense, ADIT, capital structure. |
| 06/09 | 2009-00040Direct-Permanent | KY | Kentucky Industrial Utility Customers, Inc. | Big Rivers Electric Corp. | Revenue requirements, TIER, cash flow. |
| 07/09 | 080677-EI | FL | South Florida Hospital and Healthcare Association | Florida Power & Light Company | Multiple test years, GBRA rider, forecast assumptions, revenue requirement, O&M expense, depreciation expense, Economic Stimulus Bill, capital structure. |
| 08/09 | U-21453, U-20925, U-22092 (Subdocket J) Supplemental Rebuttal | LA | Louisiana Public Service Commission | Entergy Gulf States Louisiana, LLC | Violation of EGSI separation order, ETI and EGSL separation accounting, Spindletop regulatory asset. |
| 08/09 | 8516 and 29950 | GA | Georgia Public Service Commission Staff | Atlanta Gas Light Company | Modification of PRP surcharge to include infrastructure costs. |
| 09/09 | 05-UR-104Direct and Surrebuttal | WI | Wisconsin Industrial Energy Group | Wisconsin Electric Power Company | Revenue requirements, incentive compensation, depreciation, deferral mitigation, capital structure, cost of debt. |
| 09/09 | 09AL-299EAnswer | CO | CF&I Steel, Rocky Mountain Steel Mills LP, Climax Molybdenum Company | Public Service Company of Colorado | Forecasted test year, historic test year, proforma adjustments for major plant additions, tax depreciation. |
| 09/09 | 6680-UR-117 Direct and Surrebuttal | WI | Wisconsin Industrial Energy Group | Wisconsin Power and Light Company | Revenue requirements, CWIP in rate base, deferral mitigation, payroll, capacity shutdowns, regulatory assets, rate of return. |
| 10/09 | 09A-415E Answer | CO | Cripple Creek & Victor Gold Mining Company, et al. | Black Hills/CO Electric Utility Company | Cost prudence, cost sharing mechanism. |
| 10/09 | EL09-50Direct | FERC | Louisiana Public Service Commission | Entergy Services, Inc. | Waterford 3 sale/leaseback accumulated deferred income taxes, Entergy System Agreement bandwidth remedy calculations. |
| 10/09 | 2009-00329 | KY | Kentucky Industrial Utility Customers, Inc. | Louisville Gas and Electric Company, Kentucky Utilities Company | Trimble County 2 depreciation rates. |
| 12/09 | PUE-2009-00030 | VA | Old Dominion Committee for Fair Utility Rates | Appalachian Power Company | Return on equity incentive. |
| 12/09 | ER09-1224Direct | FERC | Louisiana Public Service Commission | Entergy Services, Inc. | Hypothetical versus actual costs, out of period costs, Spindletop deferred capital costs, Waterford 3 sale/leaseback ADIT. |
| 01/10 | ER09-1224 Cross-Answering | FERC | Louisiana Public Service Commission | Entergy Services, Inc. | Hypothetical versus actual costs, out of period costs, Spindletop deferred capital costs, Waterford 3 sale/leaseback ADIT. |
| 01/10 | EL09-50RebuttalSupplemental Rebuttal | FERC | Louisiana Public Service Commission | Entergy Services, Inc. | Waterford 3 sale/leaseback accumulated deferred income taxes, Entergy System Agreement bandwidth remedy calculations. |
| 02/10 | ER09-1224Final | FERC | Louisiana Public Service Commission | Entergy Services, Inc. | Hypothetical versus actual costs, out of period costs, Spindletop deferred capital costs, Waterford 3 sale/leaseback ADIT. |
| 02/10 | 30442Wackerly-Kollen Panel | GA | Georgia Public Service Commission Staff | Atmos Energy Corporation | Revenue requirement issues. |
| 02/10 | 30442McBride-Kollen Panel | GA | Georgia Public Service Commission Staff | Atmos Energy Corporation | Affiliate/division transactions, cost allocation, capital structure. |
| 02/10 | 2009-00353 | KY | Kentucky Industrial Utility Customers, Inc.,Attorney General | Louisville Gas and Electric Company, Kentucky Utilities Company | Ratemaking recovery of wind power purchased power agreements. |
| 03/10 | 2009-00545 | KY | Kentucky Industrial Utility Customers, Inc. | Kentucky Power Company | Ratemaking recovery of wind power purchased power agreement. |
| 03/10 | E015/GR-09-1151 | MN | Large Power Interveners | Minnesota Power | Revenue requirement issues, cost overruns on environmental retrofit project. |
| 04/10 | 2009-00459 | KY | Kentucky Industrial Utility Customers, Inc. | Kentucky Power Company | Revenue requirement issues. |
| 04/10 | 2009-00548, 2009-00549 | KY | Kentucky Industrial Utility Customers, Inc. | Kentucky Utilities Company, Louisville Gas and Electric Company | Revenue requirement issues. |
| 08/10 | 31647 | GA | Georgia Public Service Commission Staff | Atlanta Gas Light Company | Revenue requirement and synergy savings issues. |
| 08/10 | 31647Wackerly-Kollen Panel | GA | Georgia Public Service Commission Staff | Atlanta Gas Light Company | Affiliate transaction and Customer First program issues. |
| 08/10 | 2010-00204 | KY | Kentucky Industrial Utility Customers, Inc. | Louisville Gas and Electric Company, Kentucky Utilities Company | PPL acquisition of E.ON U.S. (LG&E and KU) conditions, acquisition savings, sharing deferral mechanism. |
| 09/10 | 38339Direct andCross-Rebuttal | TX | Gulf Coast Coalition of Cities | CenterPoint Energy Houston Electric | Revenue requirement issues, including consolidated tax savings adjustment, incentive compensation FIN 48; AMS surcharge including roll-in to base rates; rate case expenses. |
| 09/10 | EL10-55 | FERC | Louisiana Public Service Commission | Entergy Services, Inc., Entergy Operating Cos | Depreciation rates and expense input effects on System Agreement tariffs. |
| 09/10 | 2010-00167 | KY | Gallatin Steel | East Kentucky Power Cooperative, Inc. | Revenue requirements. |
| 09/10 | U-23327Subdocket E Direct | LA | Louisiana Public Service Commission | SWEPCO | Fuel audit: S02 allowance expense, variable O&M expense, off-system sales margin sharing. |
| 11/10 | U-23327Rebuttal | LA | Louisiana Public Service Commission | SWEPCO | Fuel audit: S02 allowance expense, variable O&M expense, off-system sales margin sharing. |
| 09/10 | U-31351 | LA | Louisiana Public Service Commission Staff | SWEPCO and Valley Electric Membership Cooperative | Sale of Valley assets to SWEPCO and dissolution of Valley. |
| 10/10 | 10-1261-EL-UNC | OH | Ohio OCC, Ohio Manufacturers Association, Ohio Energy Group, Ohio Hospital Association, Appalachian Peace and Justice Network | Columbus Southern Power Company | Significantly excessive earnings test. |
| 10/10 | 10-0713-E-PC | WV | West Virginia Energy Users Group | Monongahela Power Company, Potomac Edison Power Company | Merger of First Energy and Allegheny Energy. |
| 10/10 | U-23327Subdocket FDirect | LA | Louisiana Public Service Commission Staff  | SWEPCO | AFUDC adjustments in Formula Rate Plan. |
| 11/10 | EL10-55Rebuttal | FERC | Louisiana Public Service Commission | Entergy Services, Inc., Entergy Operating Cos | Depreciation rates and expense input effects on System Agreement tariffs. |
| 12/10 | ER10-1350Direct | FERC | Louisiana Public Service Commission | Entergy Services, Inc. Entergy Operating Cos | Waterford 3 lease amortization, ADIT, and fuel inventory effects on System Agreement tariffs. |
| 01/11 | ER10-1350Cross-Answering | FERC | Louisiana Public Service Commission | Entergy Services, Inc., Entergy Operating Cos | Waterford 3 lease amortization, ADIT, and fuel inventory effects on System Agreement tariffs. |
| 03/1104/11 | ER10-2001DirectCross-Answering | FERC | Louisiana Public Service Commission | Entergy Services, Inc., Entergy Arkansas, Inc. | EAI depreciation rates. |
| 04/11 | U-23327Subdocket E | LA | Louisiana Public Service Commission Staff | SWEPCO | Settlement, incl resolution of S02 allowance expense, var O&M expense, sharing of OSS margins. |
| 04/1105/11 | 38306DirectSuppl Direct | TX | Cities Served by Texas-New Mexico Power Company | Texas-New Mexico Power Company | AMS deployment plan, AMS Surcharge, rate case expenses. |
| 05/11 | 11-0274-E-GI | WV | West Virginia Energy Users Group | Appalachian Power Company, Wheeling Power Company | Deferral recovery phase-in, construction surcharge. |
| 05/11 | 2011-00036 | KY | Kentucky Industrial Utility Customers, Inc. | Big Rivers Electric Corp. | Revenue requirements. |
| 06/11 | 29849 | GA | Georgia Public Service Commission Staff | Georgia Power Company | Accounting issues related to Vogtle risk-sharing mechanism. |
| 07/11 | ER11-2161Direct andAnswering | FERC | Louisiana Public Service Commission  | Entergy Services, Inc. and Entergy Texas, Inc. | ETI depreciation rates; accounting issues. |
| 07/11 | PUE-2011-00027 | VA | Virginia Committee for Fair Utility Rates | Virginia Electric and Power Company | Return on equity performance incentive. |
| 07/11 | 11-346-EL-SSO11-348-EL-SSO11-349-EL-AAM11-350-EL-AAM | OH | Ohio Energy Group | AEP-OH | Equity Stabilization Incentive Plan; actual earned returns; ADIT offsets in riders. |
| 08/11 | U-23327Subdocket FRebuttal | LA | Louisiana Public Service Commission Staff | SWEPCO | Depreciation rates and service lives; AFUDC adjustments. |
| 08/11 | 05-UR-105 | WI | Wisconsin Industrial Energy Group | WE Energies, Inc. | Suspended amortization expenses; revenue requirements. |
| 08/11 | ER11-2161 Cross-Answering | FERC | Louisiana Public Service Commission | Entergy Services, Inc. and Entergy Texas, Inc. | ETI depreciation rates; accounting issues. |
| 09/11 | PUC Docket 39504 | TX | Gulf Coast Coalition of Cities | CenterPoint Energy Houston Electric | Investment tax credit, excess deferred income taxes; normalization. |
| 09/11 | 2011-001612011-00162 | KY | Kentucky Industrial Utility Consumers, Inc. | Louisville Gas & Electric Company, Kentucky Utilities Company | Environmental requirements and financing. |
| 10/11 | 11-4571-EL-UNC11-4572-EL-UNC | OH | Ohio Energy Group | Columbus Southern Power Company, Ohio Power Company | Significantly excessive earnings. |
| 10/11 | 4220-UR-117Direct | WI | Wisconsin Industrial Energy Group | Northern States Power-Wisconsin | Nuclear O&M, depreciation. |
| 11/11 | 4220-UR-117Surrebuttal | WI | Wisconsin Industrial Energy Group | Northern States Power-Wisconsin | Nuclear O&M, depreciation. |
| 11/11 | PUC Docket 39722 | TX | Cities Served by AEP Texas Central Company | AEP Texas Central Company | Investment tax credit, excess deferred income taxes; normalization. |
| 02/12 | PUC Docket 40020 | TX | Cities Served by Oncor | Lone Star Transmission, LLC | Temporary rates. |
| 03/12 | 11AL-947E Answer | CO | Climax Molybdenum Company and CF&I Steel, L.P. d/b/a Evraz Rocky Mountain Steel | Public Service Company of Colorado | Revenue requirements, including historic test year, future test year, CACJA CWIP, contra-AFUDC. |
| 03/12 | 2011-00401 | KY | Kentucky Industrial Utility Customers, Inc. | Kentucky Power Company | Big Sandy 2 environmental retrofits and environmental surcharge recovery. |
| 4/12 | 2011-00036Direct RehearingSupplemental Rebuttal Rehearing | KY | Kentucky Industrial Utility Customers, Inc. | Big Rivers Electric Corp. | Rate case expenses, depreciation rates and expense. |
| 04/12 | 10-2929-EL-UNC | OH | Ohio Energy Group | AEP Ohio Power | State compensation mechanism, CRES capacity charges, Equity Stabilization Mechanism |
| 05/12 | 11-346-EL-SSO11-348-EL-SSO | OH | Ohio Energy Group | AEP Ohio Power | State compensation mechanism, Equity Stabilization Mechanism, Retail Stability Rider. |
| 05/12 | 11-4393-EL-RDR | OH | Ohio Energy Group | Duke Energy Ohio, Inc. | Incentives for over-compliance on EE/PDR mandates. |
| 06/12 | 40020 | TX | Cities Served by Oncor | Lone Star Transmission, LLC | Revenue requirements, including ADIT, bonus depreciation and NOL, working capital, self insurance, depreciation rates, federal income tax expense. |
| 07/12 | 120015-EI | FL | South Florida Hospital and Healthcare Association | Florida Power & Light Company | Revenue requirements, including vegetation management, nuclear outage expense, cash working capital, CWIP in rate base. |
| 07/12 | 2012-00063 | KY | Kentucky Industrial Utility Customers, Inc. | Big Rivers Electric Corp. | Environmental retrofits, including environmental surcharge recovery. |
| 09/12 | 05-UR-106 | WI | Wisconsin Industrial Energy Group, Inc. | Wisconsin Electric Power Company | Section 1603 grants, new solar facility, payroll expenses, cost of debt. |
| 10/12 | 2012-002212012-00222 | KY | Kentucky Industrial Utility Customers, Inc. | Louisville Gas and Electric Company, Kentucky Utilities Company | Revenue requirements, including off-system sales, outage maintenance, storm damage, injuries and damages, depreciation rates and expense. |
| 10/12 | 120015-EIDirect | FL | South Florida Hospital and Healthcare Association | Florida Power & Light Company | Settlement issues. |
| 11/12 | 120015-EIRebuttal | FL | South Florida Hospital and Healthcare Association | Florida Power & Light Company | Settlement issues. |
| 10/12 | 40604 | TX | Steering Committee of Cities Served by Oncor | Cross Texas Transmission, LLC | Policy and procedural issues, revenue requirements, including AFUDC, ADIT – bonus depreciation & NOL, incentive compensation, staffing, self-insurance, net salvage, depreciation rates and expense, income tax expense. |
| 11/12 | 40627Direct | TX | City of Austin d/b/a Austin Energy | City of Austin d/b/a Austin Energy | Rate case expenses. |
| 12/12 | 40443 | TX | Cities Served by SWEPCO | Southwestern Electric Power Company | Revenue requirements, including depreciation rates and service lives, O&M expenses, consolidated tax savings, CWIP in rate base, Turk plant costs. |
| 12/12 | U-29764 | LA | Louisiana Public Service Commission Staff | Entergy Gulf States Louisiana, LLC and Entergy Louisiana, LLC | Termination of purchased power contracts between EGSL and ETI, Spindletop regulatory asset. |
| 01/13 | ER12-1384Rebuttal | FERC | Louisiana Public Service Commission | Entergy Gulf States Louisiana, LLC and Entergy Louisiana, LLC | Little Gypsy 3 cancellation costs. |
| 02/13 | 40627Rebuttal | TX | City of Austin d/b/a Austin Energy | City of Austin d/b/a Austin Energy | Rate case expenses. |
| 03/13 | 12-426-EL-SSO | OH | The Ohio Energy Group | The Dayton Power and Light Company  | Capacity charges under state compensation mechanism, Service Stability Rider, Switching Tracker. |
| 04/13 | 12-2400-EL-UNC | OH | The Ohio Energy Group | Duke Energy Ohio, Inc. | Capacity charges under state compensation mechanism, deferrals, rider to recover deferrals. |
| 04/13 | 2012-00578 | KY | Kentucky Industrial Utility Customers, Inc. | Kentucky Power Company | Resource plan, including acquisition of interest in Mitchell plant. |
| 05/13 | 2012-00535 | KY | Kentucky Industrial Utility Customers, Inc. | Big Rivers Electric Corporation | Revenue requirements, excess capacity, restructuring. |
| 06/13 | 12-3254-EL-UNC | OH | The Ohio Energy Group, Inc.,Office of the Ohio Consumers’ Counsel | Ohio Power Company | Energy auctions under CBP, including reserve prices. |
| 07/13 | 2013-00144 | KY | Kentucky Industrial Utility Customers, Inc. | Kentucky Power Company  | Biomass renewable energy purchase agreement. |
| 07/13 | 2013-00221 | KY | Kentucky Industrial Utility Customers, Inc. | Big Rivers Electric Corporation | Agreements to provide Century Hawesville Smelter market access. |
| 10/13 | 2013-00199 | KY | Kentucky Industrial Utility Customers, Inc. | Big Rivers Electric Corporation | Revenue requirements, excess capacity, restructuring. |
| 12/13 | 2013-00413 | KY | Kentucky Industrial Utility Customers, Inc. | Big Rivers Electric Corporation | Agreements to provide Century Sebree Smelter market access. |
| 01/14 | ER10-1350Direct and Answering | FERC | Louisiana Public Service Commission | Entergy Services, Inc. | Waterford 3 lease accounting and treatment in annual bandwidth filings. |
| 02/14 | U-32981 | LA | Louisiana Public Service Commission | Entergy Louisiana, LLC | Montauk renewable energy PPA. |
| 04/14 | ER13-432 Direct | FERC | Louisiana Public Service Commission | Entergy Gulf States Louisiana, LLC and Entergy Louisiana, LLC | UP Settlement benefits and damages. |
| 05/14 | PUE-2013-00132 | VA | HP Hood LLC | Shenandoah Valley Electric Cooperative | Market based rate; load control tariffs. |
| 07/14 | PUE-2014-00033 | VA | Virginia Committee for Fair Utility Rates | Virginia Electric and Power Company | Fuel and purchased power hedge accounting, change in FAC Definitional Framework. |
| 08/14 | ER13-432 Rebuttal | FERC | Louisiana Public Service Commission | Entergy Gulf States Louisiana, LLC and Entergy Louisiana, LLC | UP Settlement benefits and damages. |
| 08/14 | 2014-00134 | KY | Kentucky Industrial Utility Customers, Inc. | Big Rivers Electric Corporation | Requirements power sales agreements with Nebraska entities. |
| 09/14 | E-015/CN-12-1163 Direct | MN | Large Power Intervenors | Minnesota Power | Great Northern Transmission Line; cost cap; AFUDC v. current recovery; rider v. base recovery; class cost allocation. |
| 10/14 | 2014-00225 | KY | Kentucky Industrial Utility Customers, Inc. | Kentucky Power Company | Allocation of fuel costs to off-system sales. |
| 10/14 | ER13-1508 | FERC | Louisiana Public Service Commission | Entergy Services, Inc. | Entergy service agreements and tariffs for affiliate power purchases and sales; return on equity. |
| 10/14 | 14-0702-E-42T 14-0701-E-D | WV | West Virginia Energy Users Group | First Energy-Monongahela Power, Potomac Edison | Consolidated tax savings; payroll; pension, OPEB, amortization; depreciation; environmental surcharge. |
| 11/14 | E-015/CN-12-1163 Surrebuttal | MN | Large Power Intervenors | Minnesota Power | Great Northern Transmission Line; cost cap; AFUDC v. current recovery; rider v. base recovery; class allocation. |
| 11/14 | 05-376-EL-UNC | OH | Ohio Energy Group | Ohio Power Company  | Refund of IGCC CWIP financing cost recoveries. |
| 11/14 | 14AL-0660E | CO | Climax, CF&I Steel | Public Service Company of Colorado | Historic test year v. future test year; AFUDC v. current return; CACJA rider, transmission rider; equivalent availability rider; ADIT; depreciation; royalty income; amortization. |
| 12/14 | EL14-026 | SD | Black Hills Industrial Intervenors | Black Hills Power Company | Revenue requirement issues, including depreciation expense and affiliate charges. |
| 12/14 | 14-1152-E-42T | WV | West Virginia Energy Users Group | AEP-Appalachian Power Company | Income taxes, payroll, pension, OPEB, deferred costs and write offs, depreciation rates, environmental projects surcharge. |
| 01/15 | 9400-YO-100Direct | WI | Wisconsin Industrial Energy Group | Wisconsin Energy Corporation | WEC acquisition of Integrys Energy Group, Inc. |
| 01/15 | 14F-0336EG14F-0404EG | CO | Development Recovery Company LLC | Public Service Company of Colorado | Line extension policies and refunds. |
| 02/15 | 9400-YO-100Rebuttal  | WI | Wisconsin Industrial Energy Group | Wisconsin Energy Corporation | WEC acquisition of Integrys Energy Group, Inc. |
| 03/15 | 2014-00396 | KY | Kentucky Industrial Utility Customers, Inc. | AEP-Kentucky Power Company | Base, Big Sandy 2 retirement rider, environmental surcharge, and Big Sandy 1 operation rider revenue requirements, depreciation rates, financing, deferrals. |
| 03/15 | 2014-00371 2014-00372 | KY | Kentucky Industrial Utility Customers, Inc. | Kentucky Utilities Company and Louisville Gas and Electric Company | Revenue requirements, staffing and payroll, depreciation rates. |
| 04/15 | 2014-00450 | KY | Kentucky Industrial Utility Customers, Inc. and the Attorney General of the Commonwealth of Kentucky | AEP-Kentucky Power Company  | Allocation of fuel costs between native load and off-system sales. |
| 04/15 | 2014-00455  | KY | Kentucky Industrial Utility Customers, Inc. and the Attorney General of the Commonwealth of Kentucky | Big Rivers Electric Corporation | Allocation of fuel costs between native load and off-system sales. |
| 04/15 | ER2014-0370 | MO | Midwest Energy Consumers’ Group | Kansas City Power & Light Company  | Affiliate transactions, operation and maintenance expense, management audit. |
| 05/15 | PUE-2015-00022 | VA | Virginia Committee for Fair Utility Rates | Virginia Electric and Power Company | Fuel and purchased power hedge accounting; change in FAC Definitional Framework. |
| 05/1509/15 | EL10-65Direct,RebuttalComplaint | FERC | Louisiana Public Service Commission | Entergy Services, Inc. | Accounting for AFUDC Debt, related ADIT. |
| 07/15 | EL10-65Direct and AnsweringConsolidated Bandwidth Dockets | FERC | Louisiana Public Service Commission | Entergy Services, Inc. | Waterford 3 sale/leaseback ADIT, Bandwidth Formula. |
| 09/15 | 14-1693-EL-RDR | OH | Public Utilities Commission of Ohio | Ohio Energy Group | PPA rider for charges or credits for physical hedges against market. |
| 12/15 | 45188 | TX | Cities Served by Oncor Electric Delivery Company | Oncor Electric Delivery Company | Hunt family acquisition of Oncor; transaction structure; income tax savings from real estate investment trust (REIT) structure; conditions. |
| 12/1501/16 | 6680-CE-176Direct,Surrebuttal,Supplemental Rebuttal | WI | Wisconsin Industrial Energy Group, Inc. | Wisconsin Power and Light Company | Need for capacity and economics of proposed Riverside Energy Center Expansion project; ratemaking conditions. |
| 03/1603/1604/1605/1606/16 | EL01-88RemandDirectAnsweringCross-AnsweringRebuttal | FERC | Louisiana Public Service Commission | Entergy Services, Inc. | Bandwidth Formula: Capital structure, fuel inventory, Waterford 3 sale/leaseback, Vidalia purchased power, ADIT, Blythesville, Spindletop, River Bend AFUDC, property insurance reserve, nuclear depreciation expense. |
| 03/16 | 15-1673-E-T | WV | West Virginia Energy Users Group | Appalachian Power Company | Terms and conditions of utility service for commercial and industrial customers, including security deposits. |
| 04/16 | 39971Panel Direct | GA | Georgia Public Service Commission Staff | Southern Company, AGL Resources, Georgia Power Company, Atlanta Gas Light Company | Southern Company acquisition of AGL Resources, risks, opportunities, quantification of savings, ratemaking implications, conditions, settlement. |
| 04/16 | 2015-00343 | KY | Office of the Attorney General | Atmos Energy Corporation | Revenue requirements, including NOL ADIT, affiliate transactions. |
| 04/16 | 2016-00070 | KY | Office of the Attorney General | Atmos Energy Corporation | R & D Rider. |
| 05/16 | 2016-000262016-00027 | KY | Kentucky Industrial Utility Customers, Inc. | Kentucky Utilities Co., Louisville Gas & Electric Co. | Need for environmental projects, calculation of environmental surcharge rider. |
| 05/16 | 16-G-005816-G-0059 | NY | New York City | Keyspan Gas East Corp., Brooklyn Union Gas Company | Depreciation, including excess reserves, leak prone pipe. |
| 06/16 | 160088-EI | FL | South Florida Hospital and Healthcare Association | Florida Power and Light Company | Fuel Adjustment Clause Incentive Mechanism re: economy sales and purchases, asset optimization. |
| 07/16 | 160021-EI | FL | South Florida Hospital and Healthcare Association | Florida Power and Light Company | Revenue requirements, including capital recovery, depreciation, ADIT. |
| 07/16 | 16-057-01 | UT | Office of Consumer Services | Dominion Resources, Inc. / Questar Corporation | Merger, risks, harms, benefits, accounting. |
| 08/16 | 15-1022-EL-UNC16-1105-EL-UNC | OH | Ohio Energy Group | AEP Ohio Power Company | SEET earnings, effects of other pending proceedings. |
| 9/16 | 2016-00162 | KY | Office of the Attorney General | Columbia Gas Kentucky | Revenue requirements, O&M expense, depreciation, affiliate transactions. |
| 09/16 | E-22 Sub 519, 532, 533 | NC | Nucor Steel | Dominion North Carolina Power Company | Revenue requirements, deferrals and amortizations. |
| 09/1610/16 | 15-1256-G-390P (Reopened)16-0922-G-390P10-2929-EL-UNC11-346-EL-SSO11-348-EL-SSO11-349-EL-SSO11-350-EL-SSO14-1186-EL-RDR | WVOH | West Virginia Energy Users GroupOhio Energy Group | Mountaineer Gas CompanyAEP Ohio Power Company  | Infrastructure rider, including NOL ADIT and other income tax normalization and calculation issues.State compensation mechanism, capacity cost, Retail Stability Rider deferrals, refunds, SEET. |
| 11/16 | 16-0395-EL-SSODirect | OH | Ohio Energy Group | Dayton Power & Light Company | Credit support and other riders; financial stability of Utility, holding company. |
| 12/16 | Formal Case 1139 | DC | Healthcare Council of the National Capital Area | Potomac Electric Power Company | Post test year adjust, merger costs, NOL ADIT, incentive compensation, rent. |
| 01/17 | 46238 | TX | Steering Committee of Cities Served by Oncor | Oncor Electric Delivery Company | Next Era acquisition of Oncor; goodwill, transaction costs, transition costs, cost deferrals, ratemaking issues. |
| 02/17 | 16-0395-EL-SSODirect(Stipulation) | OH | Ohio Energy Group | Dayton Power & Light Company | Non-unanimous stipulation re: credit support and other riders; financial stability of utility, holding company. |
| 02/17 | 45414 | TX | Cities of Midland, McAllen, and Colorado City | Sharyland Utilities, LP, Sharyland Distribution & Transmission Services, LLC | Income taxes, depreciation, deferred costs, affiliate expenses. |
| 03/17 | 2016-003702016-00371 | KY | Kentucky Industrial Utility Customers, Inc. | Kentucky Utilities Company, Louisville Gas and Electric Company  | AMS, capital expenditures, maintenance expense, amortization expense, depreciation rates and expense. |
| 06/17 | 29849(Panel with Philip Hayet) | GA | Georgia Public Service Commission Staff | Georgia Power Company  | Vogtle 3 and 4 economics. |
| 08/1710/17 | 17-0296-E-PC2017-00179 | WVKY | Public Service Commission of West Virginia CharlestonKentucky Industrial Utility Customers, Inc. | Monongahela Power Company, The Potomac Edison Power CompanyKentucky Power Company | ADIT, OPEB.Weather normalization, Rockport lease, O&M, incentive compensation, depreciation, income taxes. |
| 10/17 | 2017-00287 | KY | Kentucky Industrial Utility Customers, Inc. | Big Rivers Electric Corporation | Fuel cost allocation to native load customers. |
| 12/17 | 2017-00321 | KY | Attorney General | Duke Energy Kentucky (Electric) | Revenues, depreciation, income taxes, O&M, regulatory assets, environmental surcharge rider, FERC transmission cost reconciliation rider. |
| 12/17 | 29849(Panel with Philip Hayet, Tom Newsome) | GA | Georgia Public Service Commission Staff | Georgia Power Company | Vogtle 3 and 4 economics, tax abandonment loss. |
| 01/18 | 2017-00349 | KY | Kentucky Attorney General | Atmos Energy Kentucky | O&M expense, depreciation, regulatory assets and amortization, Annual Review Mechanism, Pipeline Replacement Program and Rider, affiliate expenses. |
| 06/18 | 18-0047 | OH | Ohio Energy Group | Ohio Electric Utilities | Tax Cuts and Jobs Act. Reduction in income tax expense; amortization of excess ADIT. |
| 07/18 | T-34695 | LA | LPSC Staff | Crimson Gulf, LLC | Revenues, depreciation, income taxes, O&M, ADIT. |
| 08/18 | 48325 | TX | Cities Served by Oncor | Oncor Electric Delivery Company | Tax Cuts and Jobs Act; amortization of excess ADIT. |
| 08/18 | 48401 | TX | Cities Served by TNMP | Texas-New Mexico Power Company | Revenues, payroll, income taxes, amortization of excess ADIT, capital structure. |
| 08/18 | 2018-00146 | KY | KIUC | Big Rivers Electric Corporation | Station Two contracts termination, regulatory asset, regulatory liability for savings |
| 09/1810/18 | 20170235-EI20170236-EUDirectSupplemental Direct | FL | Office of Public Counsel | Florida Power & Light Company | FP&L acquisition of City of Vero Beach municipal electric utility systems. |
| 09/1810/18 | 2017-370-EDirect2017-207, 305, 370-ESurrebuttalSupplemental Surrebuttal | SC | Office of Regulatory Staff | South Carolina Electric & Gas Company and Dominion Energy, Inc. | Recovery of Summer 2 and 3 new nuclear development costs, related regulatory liabilities, securitization, NOL carryforward and ADIT, TCJA savings, merger conditions and savings. |
| 12/18 | 2018-00261 | KY | Attorney General | Duke Energy Kentucky (Gas) | Revenues, O&M, regulatory assets, payroll, integrity management, incentive compensation, cash working capital. |
| 01/19 | 2018-002942018-00295 | KY | Kentucky Industrial Utility Customers, Inc. | Kentucky Utilities Company, Louisville Gas & Electric Company | AFUDC v. CWIP in rate base, transmission and distribution plant additions, capitalization, revenues generation outage expense, depreciation rates and expenses, cost of debt. |
| 01/19 | 2018-00281 | KY | Attorney General | Atmos Energy Group | AFUDC v. CWIP in rate base, ALG v. ELG depreciation rates, cash working capital, PRP Rider, forecast plant additions, forecast expenses, cost of debt, corporate cost allocation. |
| 02/1904/19 | UD-18-17DirectSurrebuttal and Cross-Answering | New Orleans | Crescent City Power Users Group | Entergy New Orleans, LLC | Post-test year adjustments, storm reserve fund, NOL ADIT, FIN48 ADIT, cash working capital, depreciation, amortization, capital structure, formula rate plans, purchased power rider. |
| 03/19 | 2018-0358 | KY | Attorney General | Kentucky American Water Company | Capital expenditures, cash working capital, payroll expense, incentive compensation, chemicals expense, electricity expense, water losses, rate case expense, excess deferred income taxes. |
| 03/19 | 48929 | TX | Steering Committee of Cities Served by Oncor | Oncor Electric Delivery Company LLC, Sempra Energy, Sharyland Distribution & Transmission Services, L.L.C.., Sharyland Utilities, L.P. | Sale, transfer, merger transactions, hold harmless and other regulatory conditions. |
| 06/19 | 49421 | TX | Gulf Coast Coalition of Cities | CenterPoint Energy Houston Electric | Prepaid pension asset, accrued OPEB liability, regulatory assets and liabilities, merger savings, storm damage expense, excess deferred income taxes. |
| 07/19 | 49494 | TX | Cities Served by AEP Texas | AEP Texas, Inc. | Plant in service, prepaid pension asset, O&M, ROW costs, incentive compensation, self-insurance expense, excess deferred income taxes. |
| 08/19 | 19-G-030919-G-0310 | NY | New York City | National Grid | Depreciation rates, net negative salvage. |
| 10/19 | 42315 | GA | Atlanta Gas Light Company | Public Interest Advocacy Staff | Capital expenditures, O&M expense, prepaid pension asset, incentive compensation, merger savings, affiliate expenses, excess deferred income taxes.  |
| 10/19 | 45253 | IN | Duke Energy Indiana | Office of Utility Consumer Counselor | Prepaid pension asset, inventories, regulatory assets and labilities, unbilled revenues, incentive compensation, income tax expense, affiliate charges, ADIT, riders. |
| 12/19 | 2019-00271 | KY | Attorney General | Duke Energy Kentucky | ADIT, EDIT, CWC, payroll expense, incentive compensation expense, depreciation rates, pilot programs |
| 05/20 | 202000067-EI | FL | Office of Public Counsel | Tampa Electric Company | Storm Protection Plan. |
| 06/20 | 20190038-EI | FL | Office of Public Counsel | Gulf Power Company | Hurricane Michael costs. |
| 07/2009/20 | PUR-2020-00015DirectSurrebuttal | VA | Old Dominion Committee for Fair Utility Rates | Appalachian Power Company | Coal Amortization Rider, storm damage, prepaid pension and OPEB assets, return on joint-use assets. |
| 07/2009/20 | 2019-226-EDirectSurrebbutal | SC | Office of Regulatory Staff | Dominion Energy South Carolina | Integrated Resource Plan. |
| 10/20 | 2020-00160 | KY | Attorney General | Water Service Corporation of Kentucky | Return on rate base v. operating ratio. |
| 10/20 | 2020-00174 | KY | Attorney General and Kentucky Industrial Utility Customers, Inc. | Kentucky Power Company | Rate base v. capitalization, Rockport UPA, prepaid pension and OPEB, cash working capital, incentive compensation, Rockport 2 depreciation expense, EDIT, AMI, grid modernization rider. |
| 11/2012/20 | 2020-125-EDirectSurrebuttal | SC | Office of Regulatory Staff | Dominion Energy South Carolina | Summer 2 and 3 cancelled plant and transmission cost recovery; TCJA; regulatory assets. |
| 12/20 | 2020172-EI | FL | Office of Public Counsel | Florida Power & Light Company | Hurricane Dorian costs. |
| 12/20 | 29849(Panel with Philip Hayet, Tom Newsome) | GA | Georgia Public Service Commission Staff | Georgia Power Company | VCM23, Vogtle 3 and 4 rate impact analyses. |
| 02/2104/21 | 2019-224-E2019-225-EDirectSurrebuttal | SC | Office of Regulatory Staff | Duke Energy Carolinas, LLC, Duke Energy Progress, LLC | Integrated Resource Plans. |
| 03/21 | 51611 | TX | Steering Committee of Cities Served by Oncor | Sharyland Utilities, L.L.C. | ADIT, capital structure, return on equity. |
| 03/21 | 2020-003492020-00350 | KY | Attorney General and Kentucky Industrial Utility Customers, Inc. | Kentucky Utilities Company and Louisville Gas and Electric Company | Rate base v. capitalization, retired plant costs, depreciation, securitization, staffing + payroll, pension + OPEB, AMI, off-system sales margins. |
| 04/21Direct07/21 | 18-857-EL-UNC19-1338-EL-UNC20-1034-EL-UNC20-1476-EL-UNCSupplemental Direct | OH | The Ohio Energy Group | First Energy Ohio Companies | Significantly Excessive Earnings Test; legacy nuclear plant costs. |
| 05/2106/21 | 2021-00004DirectSupplemental Direct | KY | Attorney General and Kentucky Industrial Utility Customers, Inc. | Kentucky Power Company | CPCN for CCR/ELG Projects at Mitchell Plant. |
| 06/21 | 29849(Panel with Philip Hayet, Tom Newsome) | GA | Georgia Public Service Commission Staff | Georgia Power Company | VCM24, Vogtle 3 and 4 rate impact analyses. |
| 06/21 | 2021-00103 | KY | Attorney General and Nucor Steel Gallatin | East Kentucky Power Cooperative, Inc. | Revenues, depreciation, interest, TIER, O&M, regulatory asset. |
| 07/2108/2110/21 | U-35441DirectCross-AnsweringSurrebuttal | LA | Louisiana Public Service Commission Staff | Southwestern Electric Power Company | Revenues, O&M expense, depreciation, retirement rider. |
| 09/21 | 2021-00190 | KY | Attorney General | Duke Energy Kentucky | Revenues, O&M expense, depreciation, capital structure, cost of long-term debt, government mandate rider. |
| 09/21 | 43838 | GA | Public Interest Advocacy Staff | Georgia Power Company | Vogtle 3 base rates, NCCR rates; deferrals. |
| 09/21 | 2021-00214 | KY | Attorney General | Atmos Energy Corp. | NOL ADIT, working capital, affiliate expenses, amortization EDIT, capital structure, cost of debt, accelerated replacement Aldyl-A pipe, PRP Rider, Tax Act Adjustment Rider. |
| 12/21 | 29849(Panel with Philip Hayet, Tom Newsome) | GA | Georgia Public Service Commission Staff | Georgia Power Company | VCM24, Vogtle 3 and 4 rate impact analyses. |
| 01/22 | 2021-00358 | KY | Attorney General | Jackson Purchase Energy Corporation | Revenues, nonrecurring expenses, normalized expenses, interest expense, TIER. |
| 01/22 | 2021-00421 | KY | Attorney General and Kentucky Industrial Utility Customers, Inc. | Kentucky Power Company | Proposed Mitchell Plant Operations and Maintenance and Ownership Agreements; sale of Mitchell Plant interest. |
| 02/22 | 2021-00481 | kY | Attorney General and Kentucky Industrial Utility Customers, Inc. | Kentucky Power Company | Proposed Liberty Utilities, Inc. acquisition of Kentucky Power Company; harm to customers; conditions to mitigate harm. |
| 03/22 | 2021-00407 | KY | Attorney General | South Kentucky Rural Electric Cooperative Corporation | Revenues, interest income, interest expense, TIER, payroll. |
| 03/2204/22 | U-36190DirectCross-Answering | LA | Louisiana Public Service Commission Staff | Entergy Louisiana, LLC | Certification of solar resources. |
| 05/22 | 20200241-EI20210078-EI20210079-EI | FL | Office of Public Counsel | Florida Power & Light Company, Gulf Power Company | Hurricanes Sally, Zeta, Isaias; Tropical Storm Eta, pre-planning, restoration and repair, costs, ratemaking recovery. |
| 05/22 | U-36268 | LA | Louisiana Public Service Commission Staff | 1803 Electric Cooperative, Inc. | Wholesale power contracts, wholesale rate tariffs, wholesale rates. |
| 06/22 | 20220048-EI20220049-EI20220050-EI20220051-EI | FL | Office of Public Counsel | Tampa Electric Company, Florida Public Utilities Company, Duke Energy Florida, LLC, Florida Power & Light Company | Storm Protection Plans. prudence, reasonableness, cost recovery, including deferred return on CWIP. |
| 06/22 | 29849(Panel with Philip Hayet, Tom Newsome) | GA | Georgia Public Service Commission Staff | Georgia Power Company | VCM24, Vogtle 3 and 4 rate impact analyses. |
| 07/22 | S-36267 | LA | Louisiana Public Service Commission Staff | 1803 Electric Cooperative, Inc. | Non-opposition to establish revolving LOC and supporting guarantees by member cooperatives. |
| 08/22 | 53601 | TX | Steering Committee of Cities Served by Oncor | Oncor Electric Delivery Company, LLC | Vendor financing, customer advances, cash working capital, ADFIT and temporary differences, depreciation expense, amortization expense. |
| 09/22 | 20220010-EI | FL | Office of Public Counsel | Tampa Electric Company, Florida Public Utilities Company, Duke Energy Florida, LLC, Florida Power & Light Company | Storm Protection Plan, Cost Recovery Clause, prudence, reasonableness, deferred return on CWIP. |
| 10/22 | 5-UR-110 | WI | Wisconsin Industrial Energy Group | Wisconsin Electric Power Company | Levelized recovery of retired plan costs, securitization financing. |
| 10/22 | 2022-00283 | KY | Attorney General and Kentucky Industrial Utility Customers, Inc. | Kentucky Power Company | Rockport deferrals and recoveries. |
| 12/22 | 2022-00263 | KY | Attorney General and Kentucky Industrial Utility Customers, Inc. | Kentucky Power Company | Fuel adjustment clause methodology and disallowances. |

1. The Unit 3 COD has been delayed until July 2023, per the Company’s June 16, 2023 8-K filing with SEC. [↑](#footnote-ref-2)
2. The $11.646 billion value includes $60 million of contingency. [↑](#footnote-ref-3)
3. Table 1.1 of Georgia Power VCM 28 Report at page 9. The $10.9 billion of capital cost would be partially offset by $1.5 billion Toshiba Parental Guarantee and $694 million the Company has agreed to absorb. The $3.2 billion in financing cost does not include the additional gross-up for income tax already charged to ratepayers. [↑](#footnote-ref-4)
4. Sum of historic and projected NCCR collections as provided in STF-244-26 and STF-244-27. [↑](#footnote-ref-5)
5. The $2.1 billion value reflects the difference in the current estimate of the NCCR revenue requirement that customers will have to pay, which is $4.2 billion, and the estimate of $2.1 billion that would have been paid had the Project been completed in 2016/2017 based on the original Certification. [↑](#footnote-ref-6)
6. The $10.0 billion (rounded) represents $11,646 million of capital cost incurred less $1,492 million TPG and $694 million Company has agreed to absorb plus $421 million in accrued AFUDC plus an additional $95 million accrued AFUDC on capital above $7.3 billion that the Company may request. [↑](#footnote-ref-7)
7. Ratepayers are responsible for both profit and income taxes on the profit. [↑](#footnote-ref-8)
8. These values include the impact on base rate tariff and fuel tariff. There would be an offset of approximately $1.85 per month from lower fuel cost. [↑](#footnote-ref-9)
9. Estimated Rate impact in 2018 assuming CWIP in rate base treatment. Certification Docket No. 27800, Hearing Request 1-2 (November 26, 2008). [↑](#footnote-ref-10)
10. These results are based on Staff’s Aurora cases using Staff’s 26th/27th VCM gas price forecast and CO2 forecast assumptions, and include combinations of Low, Mod, and High gas forecasts, and $0/Ton, $10/Ton, and $20/Ton CO2 forecasts. [↑](#footnote-ref-11)
11. The included figure reflects the 27th VCM hearing request and response provided by this panel on March 15, 2023 consistent with the assumptions described therein. [↑](#footnote-ref-12)
12. The $7.7 billion capital cost case represents the $7.3 billion approved by the Commission in VCM 17 plus the associated AFUDC and is consistent with the Company’s VCM 28 models. [↑](#footnote-ref-13)
13. VCM 8 Stipulation, Para. 7. [↑](#footnote-ref-14)
14. Table 1.2. [↑](#footnote-ref-15)
15. Replacement fuel charges will be higher than $1.4 billion as there is another 15 months of construction prior to Unit 4 projected commercial operation date of March 2024. In addition, the Company’s calculation of replacement fuel charges excludes interest on the excess fuel expenses recovered from customers through the Fuel Clause Recovery (“FCR”) rider. At a minimum, such interest would be calculated at the short-term debt interest rate applied to over/under recoveries in the FCR. [↑](#footnote-ref-16)