

**BEFORE THE
GEORGIA PUBLIC SERVICE COMMISSION**

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

DOCKET NO. 29849

DIRECT TESTIMONY

AND EXHIBITS

OF

TOM NEWSOME, PE, CFA

PHILIP HAYET

LANE KOLLEN, CPA, CMA, CGMA

ON BEHALF OF THE

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

June 22, 2023

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1 **I. INTRODUCTION**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

7

8 **II. REVIEW OF GEORGIA POWER COMPANY'S VCM 28 REPORT**

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

10 A. In the VCM 28 Report, the Company reported that the commercial operation dates
11 ("COD") for Vogtle Units 3 and 4 were delayed until May or June 2023 and the first quarter
12 2024, respectively.¹ These revised commercial operation dates represent 87-month and
13 84-month delays compared to the CODs approved in the certification proceeding for
14 Vogtle Units 3 and 4, respectively.

15 In Table 1.1 of the VCM 28 Report, the Company forecasts total construction / capital costs
16 of \$11.646 billion and \$3.504 billion in financing costs for its 45.7 percent share of the
17 Project. This results in a \$9.0 billion overrun compared to the certification
18 construction/capital and financing costs shown in the table below.²

19

¹ The Unit 3 COD has been delayed until July 2023, per the Company's June 16, 2023 8-K filing with SEC.

² The \$11.646 billion value includes \$60 million of contingency.

1

Table 1

	Certification (\$ billion)	VCM 28 (\$ billion)	Overrun (\$ billion)	Overrun 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%

2

3 **Q. HOW MIGHT THE CONSTRUCTION/CAPITAL COSTS AND FINANCING**
 4 **COSTS BE ALLOCATED TO RATEPAYERS TAKING INTO ACCOUNT THE**
 5 **\$694 MILLION THE COMPANY HAS AGREED TO ABSORB?**

6 A. In all VCM proceedings since VCM 17, including this proceeding, the Company calculated
 7 the rate impacts based on construction/capital costs of \$7.3 billion plus the financing costs
 8 on that amount through the forecast CODs, which continue to increase with every schedule
 9 delay. In all VCM proceedings since VCM 17, including this proceeding, the Company
 10 has made no commitment to limit its actual rate request to the construction/capital costs of
 11 \$7.3 billion plus financing costs on that amount. Instead, the Company has consistently
 12 reserved the right to seek recovery of the entirety of costs incurred, excluding the \$0.694
 13 billion that it has agreed to absorb. If the Company seeks recovery of the entirety of its
 14 construction/capital costs, excluding the \$0.694 billion, then the Company might seek to
 15 recover as much as \$12.964 billion or more in construction/capital and financing costs from
 16 ratepayers as shown on the following table.

17

Table 2

18

	A	B	C	A-B-C
	VCM 28 (\$ billion)	Company (\$ billion)	Toshiba PG (\$ billion)	Ratepayer (\$ 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

19

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

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

8 **Table 3**

	A	B	C	A-B-C
	Overrun (\$ billion)	Toshiba PG (\$ billion)	Absorbed by Company (\$ billion)	Absorbed by Ratepayer (\$ 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

9
10 Table 3 does not include the \$1.4 billion of additional fuel replacement cost and other costs
11 that have been incurred by Georgia Power due to the repeated schedule delays.

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

14 A. Through December 31, 2022, the Company incurred \$10.9 billion in construction/capital
15 costs, plus \$3.2 billion in financing costs, for an actual total in construction/capital and
16 financing costs of \$14.1 billion (rounded).³

17
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.

1 **III. STAFF ECONOMIC ANALYSES**

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

5 A. During the construction period, the Company is currently expected to recover
6 approximately \$4.2 billion under the Nuclear Construction Cost Recovery (“NCCR”) tariff
7 from customers prior to commercial operation of the Units.⁴ This is approximately double
8 the \$2.1 billion the Company would have collected if the Units had achieved their April
9 2016 and 2017 certification CODs, respectively. For the entire delay period through the
10 most recent forecast COD for Vogtle 4 of March 2024, ratepayers will pay an additional
11 \$2.1 billion in NCCR revenue requirement due to the cost overruns and delays.⁵ Staff
12 estimates that a typical residential customer will pay \$926 through the NCCR tariff over
13 the construction period, assuming the Company’s forecast CODs in this proceeding. This
14 \$926 reflects an additional \$478 during the construction period over the \$448 that would
15 have been paid had the Units been completed on the original certification schedule of April
16 2016 / 2017.

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

20 Assuming the CODs in the Company’s forecast in this proceeding, once Units 3 and 4 are
21 in commercial service, the Company may seek to include as much as \$10.0 billion in the
22 rate base used to calculate the revenue requirement, based on Staff’s estimated

⁴ Sum of historic and projected NCCR collections as provided in STF-244-26 and STF-244-27.

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.

1 construction/capital and financing costs.⁶ Additionally, there will be related expenses,
2 including depreciation and ad valorem taxes, based on the amount allowed in the rate base.

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

10 The impact on residential customers will be approximately \$14.10 per month and \$13.20
11 per month during the first five and ten years in operation, respectively.⁸ These values are
12 significantly larger than the \$9.60 per month impact that the Company claimed at
13 certification.⁹

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

16 **Vogtle 3 And 4 Lifecycle Costs vs. Alternative Combined Cycle**

17
18 **Q. HOW HAVE THE CAPITAL AND FINANCING COST INCREASES SINCE**
19 **CERTIFICATION IMPACTED THE ECONOMIC BENEFIT OF THE UNITS**
20 **FOR RATEPAYERS?**

21 **A.** The cost increases and schedule delays have completely eliminated any benefit on a life-

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.

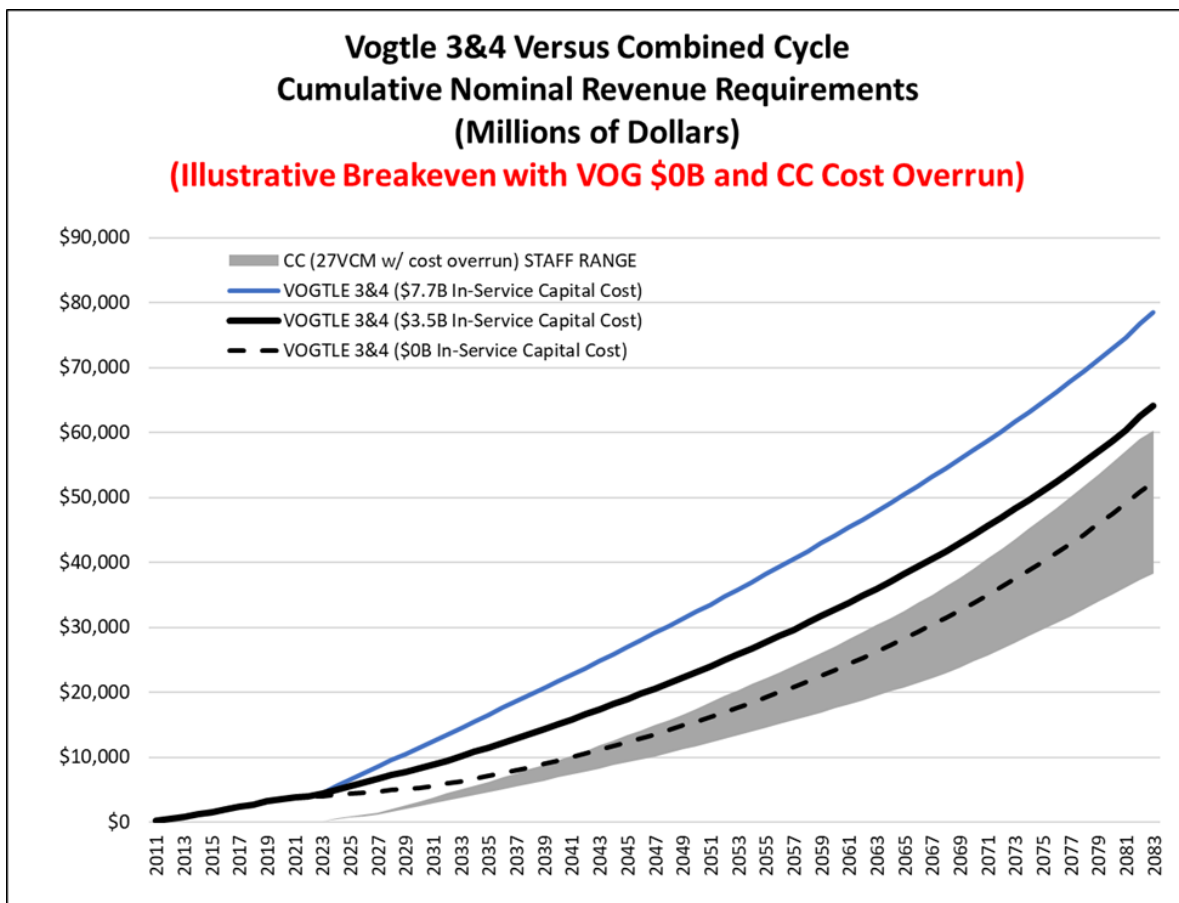
⁷ Ratepayers are responsible for both profit and income taxes on the profit.

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.

⁹ Estimated Rate impact in 2018 assuming CWIP in rate base treatment. Certification Docket No. 27800, Hearing Request 1-2 (November 26, 2008).

1 cycle cost basis. The figure below is based on VCM 27 assumptions and provides a
 2 comparison of the cumulative revenue requirements of Vogtle 3 and 4 with different in-
 3 service capital costs versus natural gas combined cycle units under different assumptions
 4 about natural gas prices and carbon dioxide (“CO₂”) emission costs.¹⁰ Nominal revenue
 5 requirements are used in this analysis to indicate the impact on ratepayer bills.

6 **Figure 1¹¹**



7

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.

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.

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

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

8 **Rate Impact**

9
10 **Q. DID STAFF REVIEW THE COMPANY'S RATE IMPACT ANALYSIS**
11 **PROVIDED ON PAGE 6 OF ITS VCM 28 REPORT?**

12 A. Yes. The Company developed its rate impact analysis based on an assumption that cost
13 recovery would be based on \$7.3 billion in construction / capital costs and the financing
14 costs on that construction / capital cost, consistent with the Company's presentation of
15 costs in Table 1.1 of the VCM Report. The Company estimates that the \$7.3 billion in
16 construction / capital costs and the \$421 million of related AFUDC included in rate base
17 and operating expenses will increase revenues by approximately 9 percent, compared to
18 the estimated increase of 10 percent that the Company presented in VCM 27. The increase
19 in revenues is smaller in this VCM proceeding on a percentage basis compared to VCM
20 27. This is because total revenues, which is the denominator in the rate impact calculation,
21 has increased in this VCM proceeding due to the substantial rate increase that the Company
22 was allowed in the recent base rate proceeding (Docket 44280). Another contributing factor
23 is that the costs associated with Vogtle Units 3 and 4, included in the numerator of the rate
24 impact calculation, reflects greater fuel savings due to the Company's natural gas price
25 forecast change since the VCM 27 proceeding. Even though the rate impact on a

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.

1 percentage basis has gone down slightly since VCM 27, total revenue requirements to be
2 collected from customers in absolute dollars have not declined since VCM 27 and represent
3 a significant increase in cost to ratepayers.

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

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

16 **Replacement Power Costs And Other Costs/Benefits**
17

18 **Q. DID STAFF REVIEW THE COMPANY'S REPLACEMENT POWER AND**
19 **OTHER COSTS/BENEFITS ANALYSIS PROVIDED IN TABLE 1.2 OF THE VCM**
20 **28 REPORT?**

21 A. Yes. As described in Staff's prior testimony, the table is fundamentally flawed and
22 significantly understates the harm to ratepayers due to the cost increases and schedule
23 delays. In this table, the Company ignores the additional financing costs recovered from
24 ratepayers during the delay period that would not have been collected had the Units been
25 completed on time. Furthermore, Table 1.2 is also flawed because the analysis improperly

¹³ VCM 8 Stipulation, Para. 7.

1 depicts the timing when operating expenses and Production Tax Credits benefits will be
2 incurred, which leads to the inaccurate conclusion that customers have only been harmed
3 by \$568 million to date.¹⁴ When the proper analysis is performed, during the full delay
4 period of 2016 through 2024, Staff estimates the Company will collect \$3.5 billion more
5 from ratepayers due solely to the increases in NCCR tariff collections (\$2.1 billion) and
6 higher fuel expenses (\$1.4 billion) than what would have been collected had the Units been
7 completed on time.¹⁵ When the proper analysis is performed, during the full delay period
8 of 2016 through 2024, there are additional costs that have and will be imposed on
9 customers, such as the loss of bonus tax depreciation that was available on plant additions
10 through December 31, 2017, but no longer is available to the Company due to the repeated
11 schedule delays.

12 13 IV. RATEMAKING ISSUES

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

17 **A.** Yes. The Company grossly under-estimated the costs of Vogtle 3 and 4 in its filings and
18 testimony to the Commission during at least the first thirteen years of the Project. This
19 started at certification when the Company went so far as to testify that no contingency was
20 needed despite the scope and magnitude of the Project. The Company provided eleven cost
21 estimates (certification and ten revisions) prior to and during construction of the Project,

¹⁴ Table 1.2.

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.

1 and at least the first ten were materially inaccurate. Due to the fact that the Company
2 provided inaccurate cost information, both the Company's and the Staff's economic
3 analyses, conclusions, and recommendations were inaccurate. Staff and the Commission
4 relied on the Company's cost estimates and economic analyses, which were based on the
5 materially inaccurate estimates of the incremental cost to complete and CODs, to approve
6 construction expenditures and to allow the Company to continue construction.

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

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

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

17 A. Yes.

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EXHIBIT

STF-NHK-1

Summary of Educational and Professional Experience of Tom J. Newsome

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

After graduation from Georgia Tech, Mr. Newsome worked as plant/process engineer for Shaw Industries, a carpet manufacturer. In April 1988, Mr. Newsome joined Weatherly, Inc., engineering and construction firm specializing in fertilizer plants, as a process engineer. Mr. Newsome's primary responsibilities were process design and plant start-ups, including start-ups in Korea and India. Mr. Newsome joined Midrex Direct 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's 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 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 testified in Docket 29849 20th / 21st Vogtle Construction Monitoring ("VCM") on Vogtle economics. Prior to that Mr. Newsome testified in Docket 42310 Georgia

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

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EXHIBIT

STF-NHK-2

EDUCATION/CERTIFICATION

M.S., Electrical Engineering, Georgia Institute of Technology, 1980
B.S., Electrical Engineering, Purdue University, 1979
Cooperative Education Certificate, Purdue University, 1979

PROFESSIONAL AFFILIATIONS

National Society of Professional Engineers
Georgia Society of Professional Engineers
Institute of Electrical and Electronic Engineers

EXPERIENCE

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

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

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

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

**2000 to Present: J. Kennedy and Associates, Inc.
Vice President and Principal**

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

**1996 to Present: Hayet Power Systems Consulting
President and Principal**

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

**1991 to 1996: EDS Utilities Division, Atlanta, GA (Now Ventyx)
Lead Consultant, PROSCREEN (Now STRATEGIST) Department**

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

**1988 to 1991: Energy Management Associates (EMA), Atlanta, GA
Manager, Production Analysis Department**

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

1980 to **Energy Management Associates (EMA), Atlanta, GA**
1988: **Senior Consultant, PROMOD IV Department**

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

TESTIMONY AND EXPERT WITNESS APPEARANCES

Date	Case	Jurisdic	Party	Utility	Subject
09/98	97-035-01	UT	Utah Committee for Consumer Services	PacifiCorp	Utah jurisdictional Net Power Costs, PacifiCorp Rate Case Proceeding
07/01	01-035-01	UT	Utah Committee for Consumer Services	PacifiCorp	Utah Jurisdictional Net Power costs in General Rate Case
2001	ER00-2854-000	FERC	Louisiana Public Service Commission	Entergy	Proposed System Agreement Modifications
07/02	02-035-002	UT	Utah Committee for Consumer Services	PacifiCorp	Special contract for industrial consumer
2002/ 2003	U-25888	LA	Louisiana Public Service Commission	Entergy	Investigation of retail issues related to the System Agreement
2003	U-27136 Subdocket A	LA	Louisiana Public Service Commission Staff	Entergy	Aging gas steam-fired retirement study
07/03	EL01-88-000	FERC	Louisiana Public Service Commission	Entergy	Rough production cost equalization proceeding
05/04	03-035-14	UT	Utah Committee for Consumer Services	PacifiCorp	Development of a large QF avoided cost methodology
06/04	18687-U 18688-U	GA	Georgia Public Service Commission Staff	Georgia Power and Savannah Electric	2004 Integrated Resource Planning Studies
08/04	ER03-583-000	FERC	Louisiana Public Service Commission	Entergy	Affiliate power purchase agreements
11/04	03-035-19	UT	Utah Committee for Consumer Services	PacifiCorp	Industrial customer's request for a special economic development tariff
11/04	03-035-38	UT	Utah Committee for Consumer Services	PacifiCorp	Large QF proceeding.
03/05	03-035-14	UT	Utah Committee for Consumer Services	PacifiCorp	Concerning PacifiCorp's Schedule 38 avoided cost tariff and remaining unsubscribed capacity

Date	Case	Jurisdiction	Party	Utility	Subject
07/05	03-035-14	UT	Utah Committee for Consumer Services	PacifiCorp	Concerning PacifiCorp's Schedule 38 avoided cost proceeding
12/05	04-035-42	UT	Utah Committee for Consumer Services	PacifiCorp	Net power costs in General Rate Case
04/06	05-035-54	UT	Utah Committee for Consumer Services	PacifiCorp	Certification request to expand Blundell Geothermal Power Station. Related to Mid-American Energy Holding's Acquisition of PacifiCorp
05/06	22403-U	GA	Georgia Public Service Commission Staff	Georgia Power and Savannah Electric	March 2006 fuel cost recovery filing
2006	06-35-01	UT	Utah Committee for Consumer Services	PacifiCorp	2006 rate case, net power costs
08/06	U-21453	LA	Louisiana Public Service Commission Staff	Entergy Gulf States	Jurisdictional separation.
11/06	U-25116	LA	Louisiana Public Service Commission Staff	Entergy Louisiana	Fuel adjustment clause filings
01/07	23540-U	GA	Georgia Public Service Commission Staff	Georgia Power	November 2005 fuel cost recovery filing
04/07	07-035-93	UT	Utah Committee for Consumer Services	PacifiCorp	General Rate Case
06/07	24505-U	GA	Georgia Public Service Commission Staff	Georgia Power	2007 Integrated Resource Planning
10/07	U-30334	LA	Louisiana Public Service Commission Staff	Cleco Power	2008 Short-Term RFP
04/08	26794-U (FCR-20)	GA	Georgia Public Service Commission Staff	Georgia Power	Fuel cost recovery filing
2008	6630-CE-299	WI	Wisconsin Industrial Energy Group, Inc.	WEPCO	Certification Proceeding for environmental upgrades at Oak Creek power plant

Date	Case	Jurisdiction	Party	Utility	Subject
07/08	ER07-956	FERC	Louisiana Public Service Commission	Entergy	2006 rough production cost equalization compliance filing in the System Agreement case
09/08	6680-CE-180	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Power and Light	Certification proceeding concerning Nelson-Dewey coal-fired generating unit
11/08	08-1511-E-GI	WV	West Virginia Energy Users Group	Allegheny Power	Fuel cost recovery filing
12/08	27800-U	GA	Georgia Public Service Commission Staff	Georgia Power	Vogtle 3 and 4 nuclear unit certification proceeding
2008	08-035-35	UT	Utah Committee for Consumer Services	PacifiCorp	Chehalis Combine Cycle Power Plant based on a waiver of the RFP solicitation process certification proceeding
07/09	ER08-1056	FERC	Louisiana Public Service Commission	Entergy	2007 rough production cost equalization compliance filing in the System Agreement case
07/09	U-30975	LA	Louisiana Public Service Commission Staff	SWEPSCO and Cleco	Application to acquire the Oxbow Mine to supply Dolet Hills Power Station certification proceeding
09/09	E015/PA-09-526	MN	Large Power Intervenors	Minnesota Power	Request for approval to purchase Square Butte's 500 kV DC transmission line, restructure a coal based power purchase agreement
09/09	09-035-23 Direct	UT	Utah Office of Consumer Services	PacifiCorp	2009 rate case, net power costs
10/09	09A-415E	CO	Public Utilities Commission of Colorado	Black Hills/Colorado	CPCN application to construct two LMS 100 natural gas combustion turbine units
10/09	09-035-23 Surrebuttal	UT	Utah Office of Consumer Services	PacifiCorp	2009 rate case, net power costs
12/09	29849-U	GA	Georgia Public Service Commission Staff	Georgia Power	First Semi-Annual Vogtle Construction Monitoring Report
12/09	ER08-1224	FERC	Louisiana Public Service Commission	Entergy	2008 production costs used to develop bandwidth payments
2009	09-2035-01	UT	Utah Office of Consumer Services	PacifiCorp	2008 IRP

Date	Case	Jurisdiction	Party	Utility	Subject
01/10	28945-U	GA	Georgia Public Service Commission Staff	Georgia Power	Fuel cost recovery filing
2010	EL09-61	FERC	Louisiana Public Service Commission	Entergy	System Agreement, individual operating company sales
06/10	29849-U	GA	Georgia Public Service Commission Staff	Georgia Power	Second Semi-Annual Vogtle Construction Monitoring Report
12/10	29849-U	GA	Georgia Public Service Commission Staff	Georgia Power	Third Semi-Annual Vogtle Construction Monitoring Report
01/11	ER09-1350 Direct	FERC	Louisiana Public Service Commission	Entergy	2008 production costs used to develop bandwidth payments
02/11	ER09-1350 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy	2008 production costs used to develop bandwidth payments
04/11	33302-U (FCR-22)	GA	Georgia Public Service Commission Staff	Georgia Power	Fuel cost recovery filing
06/11	29849-U	GA	Georgia Public Service Commission Staff	Georgia Power	Fourth Semi-Annual Vogtle Construction Monitoring Report
09/11	U-31892	LA	Louisiana Public Service Commission Staff	Cleco Power	Settlement agreement, CPCN to upgrade Madison 3 coal unit to accommodate biomass fuel
11/11	26550-U	GA	Georgia Public Service Commission Staff	Georgia Power	Reacquisition of wholesale block capacity
11/11	34218-U	GA	Georgia Public Service Commission Staff	Georgia Power	Decertification of two aging coal units, acquire PPA resources, approve IRP update
12/11	29849-U	GA	Georgia Public Service Commission Staff	Georgia Power	Fifth Semi-Annual Vogtle Construction Monitoring Report
03/12	U-32148	LA	Louisiana Public Service Commission Staff	Entergy	Change of Control Proceeding to move to Midwest ISO

Date	Case	Jurisdiction	Party	Utility	Subject
2012	20000-EA-400-11	WY	Wyoming Industrial Energy Consumers	Rocky Mountain Power	Certification of environmental upgrades at Naughton 3
05/12	35277-U (FCR-23)	GA	Georgia Public Service Commission Staff	Georgia Power	Fuel cost recovery filing
05/12	29849-U	GA	Georgia Public Service Commission Staff	Georgia Power	Sixth Semi-Annual Vogtle Construction Monitoring Report
07/12	2012-00063	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers	Environmental upgrades in compliance with MATS and CSAPR
09/12	U-32275	LA	Louisiana Public Service Commission Staff	Dixie Electric Member Cooperative	Ten year power supply acquisition certification proceeding
12/12	EL09-61-002 Direct	FERC	Louisiana Public Service Commission	Entergy	Harm calculation, violation of System Agreement
12/12	U-32557	LA	Louisiana Public Service Commission Staff	Entergy	Certification of 28 MW PPA for renewable energy capacity (RAIN waste heat) in accordance with LPSC's Renewable Energy Pilot
12/12	U-29764	LA	Louisiana Public Service Commission Staff	Entergy	Retail proceeding regarding termination of cross-PPAs
12/12	29849-U	GA	Georgia Public Service Commission Staff	Georgia Power	Seventh Semi-Annual Vogtle Construction Monitoring Report
03/13	EL09-61-002 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy	Harm calculation, violation of System Agreement
04/13	2012-00578	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Mitchell Certificate of Public Convenience and Necessity
05/13	36498-U	GA	Georgia Public Service Commission Staff	Georgia Power	2013 IRP and request to decertify over 2,000 MW of coal-fired capacity
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

Date	Case	Jurisdiction	Party	Utility	Subject
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

Date	Case	Jurisdiction	Party	Utility	Subject
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

Date	Case	Jurisdiction	Party	Utility	Subject
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

Date	Case	Jurisdiction	Party	Utility	Subject
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 States District Court for the Middle District of North Carolina, United States v. Duke Energy Corporation, Department of Justice
- 2002 - Worked on behalf of the Utah Committee of Consumer Services to provide guidance and assist in the analysis of PacifiCorp's 2002 Integrated Resource Plan.
- July 2003 - Worked on behalf of the Oregon Public Utility Commission to Audit PacifiCorp's Net Power Costs per a Settlement Agreement accepted by the Public Utility Commission of Oregon in its Order No. 01-787. Audit report in Docket No. UE-116 filed July 2003.

- 2003 - Regulatory support to the Utah Committee of Consumer Services regarding PacifiCorp's 2003 Utah General Rate Case Docket # 03-2035-02.
- 2004 – Assistance to the Utah Committee of Consumer Services to analyze a series of power purchase agreements and special contracts between PacifiCorp and several of its industrial customers.
- 2005 - Worked on behalf of the Utah Committee of Consumer Services to help analyze PacifiCorp's restructuring proposals.
- 2005 - Assisted the Utah Committee of Consumer Services by evaluating PacifiCorp's 2005 IRP and assisted in writing comments that were filed with the Commission.
- 2007 - Assisted the Utah Committee of Consumer Services to evaluate PacifiCorp's 2007 IRP.
- 2007 - Conducted an investigation of the Southern Company interchange accounting and fuel accounting practices on behalf of the Georgia Public Service Commission Staff (Docket 21162-U).
- 2008 - Assisted the Louisiana Public Service Commission Staff with the review and evaluation of Cleco Power's 2008 Short Term RFP and its 2010 Long-Term RFP.
- 2008 - Assisted the Utah Committee of Consumer Services by participating in a collaborative process to develop an avoided cost tariff for large QFs.
- 2008 - Assisted the Louisiana Public Service Commission Staff with a rulemaking for the opportunity to implement a Renewable Portfolio Standard in Louisiana. (Docket No. R-28271 Sub-Docket B)
- April 2011 – Initial Expert Report, Civil Action No. 2:10-cv-13101-BAF-RSW, on behalf of the Department of Justice in US District Court, United States v. Detroit Edison
- June 2011 – Rebuttal Expert Report, Civil Action No. 2:10-cv-13101-BAF-RSW, on behalf of the Department of Justice in US District Court, United States v. Detroit Edison
- 2011 - Assisted the Georgia Public Service Commission Staff to investigate the acquisition of additional coal and combustion turbine capacity currently wholesale capacity (Docket 26550).
- 2012 - Assisted the Louisiana Public Service Commission Staff with a rulemaking to design Integrated Resource Planning (“IRP”) rules. (Docket No. R-30021)
- December 2013 – Expert Report, Civil action no. 4:11-cv-00077-RWS, on behalf of the Department of Justice in US District Court, United States v. Ameren Missouri.

PUBLICATIONS AND PRESENTATIONS

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

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

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

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

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

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

**BEFORE THE
GEORGIA PUBLIC SERVICE COMMISSION**

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

DOCKET NO. 29849

EXHIBIT

STF-NHK-3

QUALIFICATIONS OF LANE KOLLEN

EDUCATION

University of Toledo, BBA
Accounting

University of Toledo, MBA

Luther Rice University, MA

PROFESSIONAL CERTIFICATIONS

Certified Public Accountant (CPA)

Certified Management Accountant (CMA)

PROFESSIONAL AFFILIATIONS

American Institute of Certified Public Accountants

Georgia Society of Certified Public Accountants

Institute of Management Accountants

Society of Depreciation Professionals

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

QUALIFICATIONS OF LANE KOLLEN

EXPERIENCE

1986 to

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

1983 to

1986: **Energy Management Associates:** Lead Consultant.
Consulting in the areas of strategic and financial planning, traditional and nontraditional ratemaking, rate case support and testimony, diversification and generation expansion planning. Directed consulting and software development projects utilizing PROSCREEN II and ACUMEN proprietary software products. Utilized ACUMEN detailed corporate simulation system, PROSCREEN II strategic planning system and other custom developed software to support utility rate case filings including test year revenue requirements, rate base, operating income and pro-forma adjustments. Also utilized these software products for revenue simulation, budget preparation and cost-of-service analyses.

1976 to

1983: **The Toledo Edison Company:** Planning Supervisor.
Responsible for financial planning activities including generation expansion planning, capital and expense budgeting, evaluation of tax law changes, rate case strategy and support and computerized financial modeling using proprietary and nonproprietary software products. Directed the modeling and evaluation of planning alternatives including:

- Rate phase-ins.
- Construction project cancellations and write-offs.
- Construction project delays.
- Capacity swaps.
- Financing alternatives.
- Competitive pricing for off-system sales.
- Sale/leasebacks.

QUALIFICATIONS OF LANE KOLLEN

CLIENTS SERVED

Industrial Companies and Groups

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

QUALIFICATIONS OF LANE KOLLEN

**Regulatory Commissions and
Government Agencies**

Cities in Texas-New Mexico Power Company's Service Territory
Cities in AEP Texas Central Company's Service Territory
Cities in AEP Texas North Company's Service Territory
Cities Served by AEP Texas
Florida Office Of Public Counsel
Georgia Public Service Commission Staff
Gulf Coast Coalition of Cities
Indiana Office of Utility Consumer Counsel
Kentucky Office of the Attorney General
Louisiana Public Service Commission
Louisiana Public Service Commission Staff
Maine Office of Public Advocate
New York State Energy Office
Office of Public Utility Counsel (Texas)
South Carolina Office of Regulatory Services
Steering Committee of Cities Served by Oncor Electric Delivery Company

QUALIFICATIONS OF LANE KOLLEN

Utilities

Allegheny Power System
Atlantic City Electric Company
Carolina Power & Light Company
Delmarva Power & Light Company
Duquesne Light Company
General Public Utilities
Georgia Power Company
Middle South Services
Nevada Power Company
Niagara Mohawk Power Corporation
Otter Tail Power Company
Pacific Gas & Electric Company
Public Service Electric & Gas
Public Service of Oklahoma
Rochester Gas and Electric
Savannah Electric & Power Company
Seminole Electric Cooperative
Southern California Edison
Talquin Electric Cooperative
Tampa Electric
Texas Utilities
The Cleveland Electric Illuminating Company
The Toledo Edison Company

QUALIFICATIONS OF LANE KOLLEN

TESTIMONY AND EXPERT WITNESS APPEARANCES

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

QUALIFICATIONS OF LANE KOLLEN

Date	Case	Jurisdic.	Party	Utility	Subject
2/88	9934	KY	Kentucky Industrial Utility Customers	Louisville Gas & Electric Co.	Economics of Trimble County, completion.
2/88	10064	KY	Kentucky Industrial Utility Customers	Louisville Gas & Electric Co.	Revenue requirements, O&M expense, capital structure, excess deferred income taxes.
5/88	10217	KY	Alcan Aluminum National Southwire	Big Rivers Electric Corp.	Financial workout plan.
5/88	M-87017-1C001	PA	GPU Industrial Intervenors	Metropolitan Edison Co.	Nonutility generator deferred cost recovery.
5/88	M-87017-2C005	PA	GPU Industrial Intervenors	Pennsylvania Electric Co.	Nonutility generator deferred cost recovery.
6/88	U-17282	LA 19th Judicial District Ct.	Louisiana Public Service Commission	Gulf States Utilities	Prudence of River Bend 1 economic analyses, cancellation studies, financial modeling.
7/88	M-87017-1C001 Rebuttal	PA	GPU Industrial Intervenors	Metropolitan Edison Co.	Nonutility generator deferred cost recovery, SFAS No. 92.
7/88	M-87017-2C005 Rebuttal	PA	GPU Industrial Intervenors	Pennsylvania Electric Co.	Nonutility generator deferred cost recovery, SFAS No. 92.
9/88	88-05-25	CT	Connecticut Industrial Energy Consumers	Connecticut Light & Power Co.	Excess deferred taxes, O&M expenses.
9/88	10064 Rehearing	KY	Kentucky Industrial Utility Customers	Louisville Gas & Electric Co.	Premature retirements, interest expense.
10/88	88-170-EL-AIR	OH	Ohio Industrial Energy Consumers	Cleveland Electric Illuminating Co.	Revenue requirements, phase-in, excess deferred taxes, O&M expenses, financial considerations, working capital.
10/88	88-171-EL-AIR	OH	Ohio Industrial Energy Consumers	Toledo Edison Co.	Revenue requirements, phase-in, excess deferred taxes, O&M expenses, financial considerations, working capital.
10/88	8800-355-EI	FL	Florida Industrial Power Users' Group	Florida Power & Light Co.	Tax Reform Act of 1986, tax expenses, O&M expenses, pension expense (SFAS No. 87).
10/88	3780-U	GA	Georgia Public Service Commission Staff	Atlanta Gas Light Co.	Pension expense (SFAS No. 87).
11/88	U-17282 Remand	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Rate base exclusion plan (SFAS No. 71).
12/88	U-17970	LA	Louisiana Public Service Commission Staff	AT&T Communications of South Central States	Pension expense (SFAS No. 87).
12/88	U-17949 Rebuttal	LA	Louisiana Public Service Commission Staff	South Central Bell	Compensated absences (SFAS No. 43), pension expense (SFAS No. 87), Part 32, income tax normalization.

QUALIFICATIONS OF LANE KOLLEN

Date	Case	Jurisdic.	Party	Utility	Subject
2/89	U-17282 Phase II	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Revenue requirements, phase-in of River Bend 1, recovery of canceled plant.
6/89	881602-EU 890326-EU	FL	Talquin Electric Cooperative	Talquin/City of Tallahassee	Economic analyses, incremental cost-of-service, average customer rates.
7/89	U-17970	LA	Louisiana Public Service Commission Staff	AT&T Communications of South Central States	Pension expense (SFAS No. 87), compensated absences (SFAS No. 43), Part 32.
8/89	8555	TX	Occidental Chemical Corp.	Houston Lighting & Power Co.	Cancellation cost recovery, tax expense, revenue requirements.
8/89	3840-U	GA	Georgia Public Service Commission Staff	Georgia Power Co.	Promotional practices, advertising, economic development.
9/89	U-17282 Phase II Detailed	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Revenue requirements, detailed investigation.
10/89	8880	TX	Enron Gas Pipeline	Texas-New Mexico Power Co.	Deferred accounting treatment, sale/leaseback.
10/89	8928	TX	Enron Gas Pipeline	Texas-New Mexico Power Co.	Revenue requirements, imputed capital structure, cash working capital.
10/89	R-891364	PA	Philadelphia Area Industrial Energy Users Group	Philadelphia Electric Co.	Revenue requirements.
11/89 12/89	R-891364 Surrebuttal (2 Filings)	PA	Philadelphia Area Industrial Energy Users Group	Philadelphia Electric Co.	Revenue requirements, sale/leaseback.
1/90	U-17282 Phase II Detailed Rebuttal	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Revenue requirements, detailed investigation.
1/90	U-17282 Phase III	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Phase-in of River Bend 1, deregulated asset plan.
3/90	890319-EI	FL	Florida Industrial Power Users Group	Florida Power & Light Co.	O&M expenses, Tax Reform Act of 1986.
4/90	890319-EI Rebuttal	FL	Florida Industrial Power Users Group	Florida Power & Light Co.	O&M expenses, Tax Reform Act of 1986.
4/90	U-17282	LA 19 th Judicial District Ct.	Louisiana Public Service Commission	Gulf States Utilities	Fuel clause, gain on sale of utility assets.
9/90	90-158	KY	Kentucky Industrial Utility Customers	Louisville Gas & Electric Co.	Revenue requirements, post-test year additions, forecasted test year.
12/90	U-17282 Phase IV	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Revenue requirements.

QUALIFICATIONS OF LANE KOLLEN

Date	Case	Jurisdic.	Party	Utility	Subject
3/91	29327, et. al.	NY	Multiple Intervenors	Niagara Mohawk Power Corp.	Incentive regulation.
5/91	9945	TX	Office of Public Utility Counsel of Texas	El Paso Electric Co.	Financial modeling, economic analyses, prudence of Palo Verde 3.
9/91	P-910511 P-910512	PA	Allegheny Ludlum Corp., Armco Advanced Materials Co., The West Penn Power Industrial Users' Group	West Penn Power Co.	Recovery of CAAA costs, least cost financing.
9/91	91-231-E-NC	WV	West Virginia Energy Users Group	Monongahela Power Co.	Recovery of CAAA costs, least cost financing.
11/91	U-17282	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Asset impairment, deregulated asset plan, revenue requirements.
12/91	91-410-EL-AIR	OH	Air Products and Chemicals, Inc., Armco Steel Co., General Electric Co., Industrial Energy Consumers	Cincinnati Gas & Electric Co.	Revenue requirements, phase-in plan.
12/91	PUC Docket 10200	TX	Office of Public Utility Counsel of Texas	Texas-New Mexico Power Co.	Financial integrity, strategic planning, declined business affiliations.
5/92	910890-EI	FL	Occidental Chemical Corp.	Florida Power Corp.	Revenue requirements, O&M expense, pension expense, OPEB expense, fossil dismantling, nuclear decommissioning.
8/92	R-00922314	PA	GPU Industrial Intervenors	Metropolitan Edison Co.	Incentive regulation, performance rewards, purchased power risk, OPEB expense.
9/92	92-043	KY	Kentucky Industrial Utility Consumers	Generic Proceeding	OPEB expense.
9/92	920324-EI	FL	Florida Industrial Power Users' Group	Tampa Electric Co.	OPEB expense.
9/92	39348	IN	Indiana Industrial Group	Generic Proceeding	OPEB expense.
9/92	910840-PU	FL	Florida Industrial Power Users' Group	Generic Proceeding	OPEB expense.
9/92	39314	IN	Industrial Consumers for Fair Utility Rates	Indiana Michigan Power Co.	OPEB expense.
11/92	U-19904	LA	Louisiana Public Service Commission Staff	Gulf States Utilities /Entergy Corp.	Merger.
11/92	8469	MD	Westvaco Corp., Eastalco Aluminum Co.	Potomac Edison Co.	OPEB expense.
11/92	92-1715-AU-COI	OH	Ohio Manufacturers Association	Generic Proceeding	OPEB expense.

QUALIFICATIONS OF LANE KOLLEN

Date	Case	Jurisdic.	Party	Utility	Subject
12/92	R-00922378	PA	Armco Advanced Materials Co., The WPP Industrial Intervenors	West Penn Power Co.	Incentive regulation, performance rewards, purchased power risk, OPEB expense.
12/92	U-19949	LA	Louisiana Public Service Commission Staff	South Central Bell	Affiliate transactions, cost allocations, merger.
12/92	R-00922479	PA	Philadelphia Area Industrial Energy Users' Group	Philadelphia Electric Co.	OPEB expense.
1/93	8487	MD	Maryland Industrial Group	Baltimore Gas & Electric Co., Bethlehem Steel Corp.	OPEB expense, deferred fuel, CWIP in rate base.
1/93	39498	IN	PSI Industrial Group	PSI Energy, Inc.	Refunds due to over-collection of taxes on Marble Hill cancellation.
3/93	92-11-11	CT	Connecticut Industrial Energy Consumers	Connecticut Light & Power Co	OPEB expense.
3/93	U-19904 (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities /Entergy Corp.	Merger.
3/93	93-01-EL-EFC	OH	Ohio Industrial Energy Consumers	Ohio Power Co.	Affiliate transactions, fuel.
3/93	EC92-21000 ER92-806-000	FERC	Louisiana Public Service Commission Staff	Gulf States Utilities /Entergy Corp.	Merger.
4/93	92-1464-EL-AIR	OH	Air Products Armco Steel Industrial Energy Consumers	Cincinnati Gas & Electric Co.	Revenue requirements, phase-in plan.
4/93	EC92-21000 ER92-806-000 (Rebuttal)	FERC	Louisiana Public Service Commission	Gulf States Utilities /Entergy Corp.	Merger.
9/93	93-113	KY	Kentucky Industrial Utility Customers	Kentucky Utilities	Fuel clause and coal contract refund.
9/93	92-490, 92-490A, 90-360-C	KY	Kentucky Industrial Utility Customers and Kentucky Attorney General	Big Rivers Electric Corp.	Disallowances and restitution for excessive fuel costs, illegal and improper payments, recovery of mine closure costs.
10/93	U-17735	LA	Louisiana Public Service Commission Staff	Cajun Electric Power Cooperative	Revenue requirements, debt restructuring agreement, River Bend cost recovery.
1/94	U-20647	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	Audit and investigation into fuel clause costs.
4/94	U-20647 (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	Nuclear and fossil unit performance, fuel costs, fuel clause principles and guidelines.
4/94	U-20647 (Supplemental Surrebuttal)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	Audit and investigation into fuel clause costs.

QUALIFICATIONS OF LANE KOLLEN

Date	Case	Jurisdic.	Party	Utility	Subject
5/94	U-20178	LA	Louisiana Public Service Commission Staff	Louisiana Power & Light Co.	Planning and quantification issues of least cost integrated resource plan.
9/94	U-19904 Initial Post-Merger Earnings Review	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	River Bend phase-in plan, deregulated asset plan, capital structure, other revenue requirement issues.
9/94	U-17735	LA	Louisiana Public Service Commission Staff	Cajun Electric Power Cooperative	G&T cooperative ratemaking policies, exclusion of River Bend, other revenue requirement issues.
10/94	3905-U	GA	Georgia Public Service Commission Staff	Southern Bell Telephone Co.	Incentive rate plan, earnings review.
10/94	5258-U	GA	Georgia Public Service Commission Staff	Southern Bell Telephone Co.	Alternative regulation, cost allocation.
11/94	U-19904 Initial Post-Merger Earnings Review (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	River Bend phase-in plan, deregulated asset plan, capital structure, other revenue requirement issues.
11/94	U-17735 (Rebuttal)	LA	Louisiana Public Service Commission Staff	Cajun Electric Power Cooperative	G&T cooperative ratemaking policy, exclusion of River Bend, other revenue requirement issues.
4/95	R-00943271	PA	PP&L Industrial Customer Alliance	Pennsylvania Power & Light Co.	Revenue requirements. Fossil dismantling, nuclear decommissioning.
6/95	3905-U Rebuttal	GA	Georgia Public Service Commission	Southern Bell Telephone Co.	Incentive regulation, affiliate transactions, revenue requirements, rate refund.
6/95	U-19904 (Direct)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	Gas, coal, nuclear fuel costs, contract prudence, base/fuel realignment.
10/95	95-02614	TN	Tennessee Office of the Attorney General Consumer Advocate	BellSouth Telecommunications, Inc.	Affiliate transactions.
10/95	U-21485 (Direct)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	Nuclear O&M, River Bend phase-in plan, base/fuel realignment, NOL and AltMin asset deferred taxes, other revenue requirement issues.
11/95	U-19904 (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co. Division	Gas, coal, nuclear fuel costs, contract prudence, base/fuel realignment.
11/95	U-21485 (Supplemental Direct)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	Nuclear O&M, River Bend phase-in plan, base/fuel realignment, NOL and AltMin asset deferred taxes, other revenue requirement issues.
12/95	U-21485 (Surrebuttal)				
1/96	95-299-EL-AIR 95-300-EL-AIR	OH	Industrial Energy Consumers	The Toledo Edison Co., The Cleveland Electric Illuminating Co.	Competition, asset write-offs and revaluation, O&M expense, other revenue requirement issues.
2/96	PUC Docket 14965	TX	Office of Public Utility Counsel	Central Power & Light	Nuclear decommissioning.

QUALIFICATIONS OF LANE KOLLEN

Date	Case	Jurisdiction	Party	Utility	Subject
5/96	95-485-LCS	NM	City of Las Cruces	El Paso Electric Co.	Stranded cost recovery, municipalization.
7/96	8725	MD	The Maryland Industrial Group and Redland Genstar, Inc.	Baltimore Gas & Electric Co., Potomac Electric Power Co., and Constellation Energy Corp.	Merger savings, tracking mechanism, earnings sharing plan, revenue requirement issues.
9/96 11/96	U-22092 U-22092 (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	River Bend phase-in plan, base/fuel realignment, NOL and AltMin asset deferred taxes, other revenue requirement issues, allocation of regulated/nonregulated costs.
10/96	96-327	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Environmental surcharge recoverable costs.
2/97	R-00973877	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy Co.	Stranded cost recovery, regulatory assets and liabilities, intangible transition charge, revenue requirements.
3/97	96-489	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Co.	Environmental surcharge recoverable costs, system agreements, allowance inventory, jurisdictional allocation.
6/97	TO-97-397	MO	MCI Telecommunications Corp., Inc., MCImetro Access Transmission Services, Inc.	Southwestern Bell Telephone Co.	Price cap regulation, revenue requirements, rate of return.
6/97	R-00973953	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning.
7/97	R-00973954	PA	PP&L Industrial Customer Alliance	Pennsylvania Power & Light Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning.
7/97	U-22092	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Depreciation rates and methodologies, River Bend phase-in plan.
8/97	97-300	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas & Electric Co., Kentucky Utilities Co.	Merger policy, cost savings, surcredit sharing mechanism, revenue requirements, rate of return.
8/97	R-00973954 (Surrebuttal)	PA	PP&L Industrial Customer Alliance	Pennsylvania Power & Light Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning.
10/97	97-204	KY	Alcan Aluminum Corp. Southwire Co.	Big Rivers Electric Corp.	Restructuring, revenue requirements, reasonableness.
10/97	R-974008	PA	Metropolitan Edison Industrial Users Group	Metropolitan Edison Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning, revenue requirements.

QUALIFICATIONS OF LANE KOLLEN

Date	Case	Jurisdic.	Party	Utility	Subject
10/97	R-974009	PA	Penelec Industrial Customer Alliance	Pennsylvania Electric Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning, revenue requirements.
11/97	97-204 (Rebuttal)	KY	Alcan Aluminum Corp. Southwire Co.	Big Rivers Electric Corp.	Restructuring, revenue requirements, reasonableness of rates, cost allocation.
11/97	U-22491	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, other revenue requirement issues.
11/97	R-00973953 (Surrebuttal)	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning.
11/97	R-973981	PA	West Penn Power Industrial 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.

QUALIFICATIONS OF LANE KOLLEN

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

QUALIFICATIONS OF LANE KOLLEN

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

QUALIFICATIONS OF LANE KOLLEN

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

QUALIFICATIONS OF LANE KOLLEN

Date	Case	Jurisdic.	Party	Utility	Subject
12/00	U-21453, U-20925, U-22092 (Subdocket C) Surrebuttal	LA	Louisiana Public Service Commission Staff	SWEPCO	Stranded costs, regulatory assets.
01/01	U-24993 Direct	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, tax issues, and other revenue requirement issues.
01/01	U-21453, U-20925, U-22092 (Subdocket B) Surrebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Industry restructuring, business separation plan, organization structure, hold harmless conditions, financing.
01/01	Case No. 2000-386	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas & Electric Co.	Recovery of environmental costs, surcharge mechanism.
01/01	Case No. 2000-439	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Recovery of environmental costs, surcharge mechanism.
02/01	A-110300F0095 A-110400F0040	PA	Met-Ed Industrial Users Group, Penelec Industrial Customer Alliance	GPU, Inc. FirstEnergy Corp.	Merger, savings, reliability.
03/01	P-00001860 P-00001861	PA	Met-Ed Industrial Users Group, Penelec Industrial Customer Alliance	Metropolitan Edison Co., Pennsylvania Electric Co.	Recovery of costs due to provider of last resort obligation.
04/01	U-21453, U-20925, U-22092 (Subdocket B) Settlement Term Sheet	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Business separation plan: settlement agreement on overall plan structure.
04/01	U-21453, U-20925, U-22092 (Subdocket B) Contested Issues	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Business separation plan: agreements, hold harmless conditions, separations methodology.
05/01	U-21453, U-20925, U-22092 (Subdocket B) Contested Issues Transmission and Distribution Rebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Business separation plan: agreements, hold harmless conditions, separations methodology.

QUALIFICATIONS OF LANE KOLLEN

Date	Case	Jurisdiction	Party	Utility	Subject
07/01	U-21453, U-20925, U-22092 (Subdocket B) Transmission and Distribution Term Sheet	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Business separation plan: settlement agreement on T&D issues, agreements necessary to implement T&D separations, hold harmless conditions, separations methodology.
10/01	14000-U	GA	Georgia Public Service Commission Adversary Staff	Georgia Power Company	Revenue requirements, Rate Plan, fuel clause recovery.
11/01	14311-U Direct Panel with Bolin Killings	GA	Georgia Public Service Commission Adversary Staff	Atlanta Gas Light Co	Revenue requirements, revenue forecast, O&M expense, depreciation, plant additions, cash working capital.
11/01	U-25687 Direct	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Revenue requirements, capital structure, allocation of regulated and nonregulated costs, River Bend uprate.
02/02	PUC Docket 25230	TX	The Dallas-Fort Worth Hospital Council and the Coalition of Independent Colleges and Universities	TXU Electric	Stipulation. Regulatory assets, securitization financing.
02/02	U-25687 Surrebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Revenue requirements, corporate franchise tax, conversion to LLC, River Bend uprate.
03/02	14311-U Rebuttal Panel with Bolin Killings	GA	Georgia Public Service Commission Adversary Staff	Atlanta Gas Light Co.	Revenue requirements, earnings sharing plan, service quality standards.
03/02	14311-U Rebuttal Panel with Michelle L. Thebert	GA	Georgia Public Service Commission Adversary Staff	Atlanta Gas Light Co.	Revenue requirements, revenue forecast, O&M expense, depreciation, plant additions, cash working capital.
03/02	001148-EI	FL	South Florida Hospital and Healthcare Assoc.	Florida Power & Light Co.	Revenue requirements. Nuclear life extension, storm damage accruals and reserve, capital structure, O&M expense.
04/02	U-25687 (Suppl. Surrebuttal)	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Revenue requirements, corporate franchise tax, conversion to LLC, River Bend uprate.
04/02	U-21453, U-20925 U-22092 (Subdocket C)	LA	Louisiana Public Service Commission	SWEPCO	Business separation plan, T&D Term Sheet, separations methodologies, hold harmless conditions.
08/02	EL01-88-000	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	System Agreement, production cost equalization, tariffs.
08/02	U-25888	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc. and Entergy Louisiana, Inc.	System Agreement, production cost disparities, prudence.

QUALIFICATIONS OF LANE KOLLEN

Date	Case	Jurisdic.	Party	Utility	Subject
09/02	2002-00224 2002-00225	KY	Kentucky Industrial Utilities Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric Co.	Line losses and fuel clause recovery associated with off-system sales.
11/02	2002-00146 2002-00147	KY	Kentucky Industrial Utilities Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric Co.	Environmental compliance costs and surcharge recovery.
01/03	2002-00169	KY	Kentucky Industrial Utilities Customers, Inc.	Kentucky Power Co.	Environmental compliance costs and surcharge recovery.
04/03	2002-00429 2002-00430	KY	Kentucky Industrial Utilities Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric Co.	Extension of merger surcredit, flaws in Companies' studies.
04/03	U-26527	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Revenue requirements, corporate franchise tax, conversion to LLC, capital structure, post-test year adjustments.
06/03	EL01-88-000 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	System Agreement, production cost equalization, tariffs.
06/03	2003-00068	KY	Kentucky Industrial Utility Customers	Kentucky Utilities Co.	Environmental cost recovery, correction of base rate error.
11/03	ER03-753-000	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Unit power purchases and sale cost-based tariff pursuant to System Agreement.
11/03	ER03-583-000, ER03-583-001, ER03-583-002 ER03-681-000, ER03-681-001 ER03-682-000, ER03-682-001, ER03-682-002 ER03-744-000, ER03-744-001 (Consolidated)	FERC	Louisiana Public Service Commission	Entergy Services, Inc., the Entergy Operating Companies, EWO Marketing, L.P, and Entergy Power, Inc.	Unit power purchases and sale agreements, contractual provisions, projected costs, leveled rates, and formula rates.
12/03	U-26527 Surrebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Revenue requirements, corporate franchise tax, conversion to LLC, capital structure, post-test year adjustments.
12/03	2003-0334 2003-0335	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric Co.	Earnings Sharing Mechanism.
12/03	U-27136	LA	Louisiana Public Service Commission Staff	Entergy Louisiana, Inc.	Purchased power contracts between affiliates, terms and conditions.

QUALIFICATIONS OF LANE KOLLEN

Date	Case	Jurisdic.	Party	Utility	Subject
03/04	U-26527 Supplemental Surrebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Revenue requirements, corporate franchise tax, conversion to LLC, capital structure, post-test year adjustments.
03/04	2003-00433	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas & Electric Co.	Revenue requirements, depreciation rates, O&M expense, deferrals and amortization, earnings sharing mechanism, merger surcredit, VDT surcredit.
03/04	2003-00434	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Revenue requirements, depreciation rates, O&M expense, deferrals and amortization, earnings sharing mechanism, merger surcredit, VDT surcredit.
03/04	SOAH Docket 473-04-2459 PUC Docket 29206	TX	Cities Served by Texas- New Mexico Power Co.	Texas-New Mexico Power Co.	Stranded costs true-up, including valuation issues, ITC, ADIT, excess earnings.
05/04	04-169-EL-UNC	OH	Ohio Energy Group, Inc.	Columbus Southern Power Co. & Ohio Power Co.	Rate stabilization plan, deferrals, T&D rate increases, earnings.
06/04	SOAH Docket 473-04-4555 PUC Docket 29526	TX	Houston Council for Health and Education	CenterPoint Energy Houston Electric	Stranded costs true-up, including valuation issues, ITC, EDIT, excess mitigation credits, capacity auction true-up revenues, interest.
08/04	SOAH Docket 473-04-4555 PUC Docket 29526 (Suppl Direct)	TX	Houston Council for Health and Education	CenterPoint Energy Houston Electric	Interest on stranded cost pursuant to Texas Supreme Court remand.
09/04	U-23327 Subdocket B	LA	Louisiana Public Service Commission Staff	SWEPCO	Fuel and purchased power expenses recoverable through fuel adjustment clause, trading activities, compliance with terms of various LPSC Orders.
10/04	U-23327 Subdocket A	LA	Louisiana Public Service Commission Staff	SWEPCO	Revenue requirements.
12/04	Case Nos. 2004-00321, 2004-00372	KY	Gallatin Steel Co.	East Kentucky Power Cooperative, Inc., Big Sandy Recc, et al.	Environmental cost recovery, qualified costs, TIER requirements, cost allocation.
01/05	30485	TX	Houston Council for Health and Education	CenterPoint Energy Houston Electric, LLC	Stranded cost true-up including regulatory Central Co. assets and liabilities, ITC, EDIT, capacity auction, proceeds, excess mitigation credits, retrospective and prospective ADIT.
02/05	18638-U	GA	Georgia Public Service Commission Adversary Staff	Atlanta Gas Light Co.	Revenue requirements.
02/05	18638-U Panel with Tony Wackerly	GA	Georgia Public Service Commission Adversary Staff	Atlanta Gas Light Co.	Comprehensive rate plan, pipeline replacement program surcharge, performance based rate plan.

QUALIFICATIONS OF LANE KOLLEN

Date	Case	Jurisdic.	Party	Utility	Subject
02/05	18638-U Panel with Michelle Thebert	GA	Georgia Public Service Commission Adversary Staff	Atlanta Gas Light Co.	Energy conservation, economic development, and tariff issues.
03/05	Case Nos. 2004-00426, 2004-00421	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric	Environmental cost recovery, Jobs Creation Act of 2004 and §199 deduction, excess common equity ratio, deferral and amortization of nonrecurring O&M expense.
06/05	2005-00068	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Co.	Environmental cost recovery, Jobs Creation Act of 2004 and §199 deduction, margins on allowances used for AEP system sales.
06/05	050045-EI	FL	South Florida Hospital and Healthcare Assoc.	Florida Power & Light Co.	Storm damage expense and reserve, RTO costs, O&M expense projections, return on equity performance incentive, capital structure, selective second phase post-test year rate increase.
08/05	31056	TX	Alliance for Valley Healthcare	AEP Texas Central Co.	Stranded cost true-up including regulatory assets and liabilities, ITC, EDIT, capacity auction, proceeds, excess mitigation credits, retrospective and prospective ADIT.
09/05	20298-U	GA	Georgia Public Service Commission Adversary Staff	Atmos Energy Corp.	Revenue requirements, roll-in of surcharges, cost recovery through surcharge, reporting requirements.
09/05	20298-U Panel with Victoria Taylor	GA	Georgia Public Service Commission Adversary Staff	Atmos Energy Corp.	Affiliate transactions, cost allocations, capitalization, cost of debt.
10/05	04-42	DE	Delaware Public Service Commission Staff	Artesian Water Co.	Allocation of tax net operating losses between regulated and unregulated.
11/05	2005-00351 2005-00352	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric	Workforce Separation Program cost recovery and shared savings through VDT surcredit.
01/06	2005-00341	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Co.	System Sales Clause Rider, Environmental Cost Recovery Rider. Net Congestion Rider, Storm damage, vegetation management program, depreciation, off-system sales, maintenance normalization, pension and OPEB.
03/06	PUC Docket 31994	TX	Cities	Texas-New Mexico Power Co.	Stranded cost recovery through competition transition or change.
05/06	31994 Supplemental	TX	Cities	Texas-New Mexico Power Co.	Retrospective ADFIT, prospective ADFIT.
03/06	U-21453, U-20925, U-22092 (Subdocket B)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Jurisdictional separation plan.

QUALIFICATIONS OF LANE KOLLEN

Date	Case	Jurisd.ict.	Party	Utility	Subject
03/06	NOPR Reg 104385-OR	IRS	Alliance for Valley Health Care and Houston Council for Health Education	AEP Texas Central Company and CenterPoint Energy Houston Electric	Proposed Regulations affecting flow- through to ratepayers of excess deferred income taxes and investment tax credits on generation plant that is sold or deregulated.
04/06	U-25116	LA	Louisiana Public Service Commission Staff	Entergy Louisiana, Inc.	2002-2004 Audit of Fuel Adjustment Clause Filings. Affiliate transactions.
07/06	R-00061366, Et. al.	PA	Met-Ed Ind. Users Group Pennsylvania Ind. Customer Alliance	Metropolitan Edison Co., Pennsylvania Electric Co.	Recovery of NUG-related stranded costs, government mandated program costs, storm damage costs.
07/06	U-23327	LA	Louisiana Public Service Commission Staff	Southwestern Electric Power Co.	Revenue requirements, formula rate plan, banking proposal.
08/06	U-21453, U-20925, U-22092 (Subdocket J)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Jurisdictional separation plan.
11/06	05CVH03-3375 Franklin County Court Affidavit	OH	Various Taxing Authorities (Non-Utility Proceeding)	State of Ohio Department of Revenue	Accounting for nuclear fuel assemblies as manufactured equipment and capitalized plant.
12/06	U-23327 Subdocket A Reply Testimony	LA	Louisiana Public Service Commission Staff	Southwestern Electric Power Co.	Revenue requirements, formula rate plan, banking proposal.
03/07	U-29764	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc., Entergy Louisiana, LLC	Jurisdictional allocation of Entergy System Agreement equalization remedy receipts.
03/07	PUC Docket 33309	TX	Cities	AEP Texas Central Co.	Revenue requirements, including functionalization of transmission and distribution costs.
03/07	PUC Docket 33310	TX	Cities	AEP Texas North Co.	Revenue requirements, including functionalization of transmission and distribution costs.
03/07	2006-00472	KY	Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative	Interim rate increase, RUS loan covenants, credit facility requirements, financial condition.
03/07	U-29157	LA	Louisiana Public Service Commission Staff	Cleco Power, LLC	Permanent (Phase II) storm damage cost recovery.
04/07	U-29764 Supplemental and Rebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc., Entergy Louisiana, LLC	Jurisdictional allocation of Entergy System Agreement equalization remedy receipts.
04/07	ER07-682-000 Affidavit	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Allocation of intangible and general plant and A&G expenses to production and state income tax effects on equalization remedy receipts.
04/07	ER07-684-000 Affidavit	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Fuel hedging costs and compliance with FERC USOA.

QUALIFICATIONS OF LANE KOLLEN

Date	Case	Jurisdic.	Party	Utility	Subject
05/07	ER07-682-000 Supplemental Affidavit	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Allocation of intangible and general plant and A&G expenses to production and account 924 effects on MSS-3 equalization remedy payments and receipts.
06/07	U-29764	LA	Louisiana Public Service Commission Staff	Entergy Louisiana, LLC, Entergy Gulf States, Inc.	Show cause for violating LPSC Order on fuel hedging costs.
07/07	2006-00472	KY	Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative	Revenue requirements, post-test year adjustments, TIER, surcharge revenues and costs, financial need.
07/07	ER07-956-000 Affidavit	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Storm damage costs related to Hurricanes Katrina and Rita and effects of MSS-3 equalization payments and receipts.
10/07	05-UR-103 Direct	WI	Wisconsin Industrial Energy Group	Wisconsin Electric Power Company, Wisconsin Gas, LLC	Revenue requirements, carrying charges on CWIP, amortization and return on regulatory assets, working capital, incentive compensation, use of rate base in lieu of capitalization, quantification and use of Point Beach sale proceeds.
10/07	05-UR-103 Surrebuttal	WI	Wisconsin Industrial Energy Group	Wisconsin Electric Power Company, Wisconsin Gas, LLC	Revenue requirements, carrying charges on CWIP, amortization and return on regulatory assets, working capital, incentive compensation, use of rate base in lieu of capitalization, quantification and use of Point Beach sale proceeds.
10/07	25060-U Direct	GA	Georgia Public Service Commission Public Interest Adversary Staff	Georgia Power Company	Affiliate costs, incentive compensation, consolidated income taxes, §199 deduction.
11/07	06-0033-E-CN Direct	WV	West Virginia Energy Users Group	Appalachian Power Company	IGCC surcharge during construction period and post-in-service date.
11/07	ER07-682-000 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Functionalization and allocation of intangible and general plant and A&G expenses.
01/08	ER07-682-000 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Functionalization and allocation of intangible and general plant and A&G expenses.
01/08	07-551-EL-AIR Direct	OH	Ohio Energy Group, Inc.	Ohio Edison Company, Cleveland Electric Illuminating Company, Toledo Edison Company	Revenue requirements.
02/08	ER07-956-000 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Functionalization of expenses, storm damage expense and reserves, tax NOL carrybacks in accounts, ADIT, nuclear service lives and effects on depreciation and decommissioning.

QUALIFICATIONS OF LANE KOLLEN

Date	Case	Jurisdic.	Party	Utility	Subject
03/08	ER07-956-000 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Functionalization of expenses, storm damage expense and reserves, tax NOL carrybacks in accounts, ADIT, nuclear service lives and effects on depreciation and decommissioning.
04/08	2007-00562, 2007-00563	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co., Louisville Gas and Electric Co.	Merger surcredit.
04/08	26837 Direct Bond, Johnson, Thebert, Kollen Panel	GA	Georgia Public Service Commission Staff	SCANA Energy Marketing, Inc.	Rule Nisi complaint.
05/08	26837 Rebuttal Bond, Johnson, Thebert, Kollen Panel	GA	Georgia Public Service Commission Staff	SCANA Energy Marketing, Inc.	Rule Nisi complaint.
05/08	26837 Suppl Rebuttal Bond, Johnson, Thebert, Kollen Panel	GA	Georgia Public Service Commission Staff	SCANA Energy Marketing, Inc.	Rule Nisi complaint.
06/08	2008-00115	KY	Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative, Inc.	Environmental surcharge recoveries, including costs recovered in existing rates, TIER.
07/08	27163 Direct	GA	Georgia Public Service Commission Public Interest Advocacy Staff	Atmos Energy Corp.	Revenue requirements, including projected test year rate base and expenses.
07/08	27163 Taylor, Kollen Panel	GA	Georgia Public Service Commission Public Interest Advocacy Staff	Atmos Energy Corp.	Affiliate transactions and division cost allocations, capital structure, cost of debt.
08/08	6680-CE-170 Direct	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Power and Light Company	Nelson Dewey 3 or Colombia 3 fixed financial parameters.
08/08	6680-UR-116 Direct	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Power and Light Company	CWIP in rate base, labor expenses, pension expense, financing, capital structure, decoupling.
08/08	6680-UR-116 Rebuttal	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Power and Light Company	Capital structure.
08/08	6690-UR-119 Direct	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Public Service Corp.	Prudence of Weston 3 outage, incentive compensation, Crane Creek Wind Farm incremental revenue requirement, capital structure.
09/08	6690-UR-119 Surrebuttal	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Public Service Corp.	Prudence of Weston 3 outage, Section 199 deduction.
09/08	08-935-EL-SSO, 08-918-EL-SSO	OH	Ohio Energy Group, Inc.	First Energy	Standard service offer rates pursuant to electric security plan, significantly excessive earnings test.

QUALIFICATIONS OF LANE KOLLEN

Date	Case	Jurisdic.	Party	Utility	Subject
10/08	08-917-EL-SSO	OH	Ohio Energy Group, Inc.	AEP	Standard service offer rates pursuant to electric security plan, significantly excessive earnings test.
10/08	2007-00564, 2007-00565, 2008-00251 2008-00252	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co., Kentucky Utilities Company	Revenue forecast, affiliate costs, ELG v ASL depreciation procedures, depreciation expenses, federal and state income tax expense, capitalization, cost of debt.
11/08	EL08-51	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Spindletop gas storage facilities, regulatory asset and bandwidth remedy.
11/08	35717	TX	Cities Served by Oncor Delivery Company	Oncor Delivery Company	Recovery of old meter costs, asset AD FIT, cash working capital, recovery of prior year restructuring costs, levelized recovery of storm damage costs, prospective storm damage accrual, consolidated tax savings adjustment.
12/08	27800	GA	Georgia Public Service Commission	Georgia Power Company	AFUDC versus CWIP in rate base, mirror CWIP, certification cost, use of short term debt and trust preferred financing, CWIP recovery, regulatory incentive.
01/09	ER08-1056	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Entergy System Agreement bandwidth remedy calculations, including depreciation expense, ADIT, capital structure.
01/09	ER08-1056 Supplemental Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Blytheville leased turbines; accumulated depreciation.
02/09	EL08-51 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Spindletop gas storage facilities regulatory asset and bandwidth remedy.
02/09	2008-00409 Direct	KY	Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative, Inc.	Revenue requirements.
03/09	ER08-1056 Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Entergy System Agreement bandwidth remedy calculations, including depreciation expense, ADIT, capital structure.
03/09	U-21453, U-20925 U-22092 (Sub J) Direct	LA	Louisiana Public Service Commission Staff	Entergy Gulf States Louisiana, LLC	Violation of EGSI separation order, ETI and EGSL separation accounting, Spindletop regulatory asset.
04/09	Rebuttal				
04/09	2009-00040 Direct-Interim (Oral)	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Emergency interim rate increase; cash requirements.
04/09	PUC Docket 36530	TX	State Office of Administrative Hearings	Oncor Electric Delivery Company, LLC	Rate case expenses.

QUALIFICATIONS OF LANE KOLLEN

Date	Case	Jurisdic.	Party	Utility	Subject
05/09	ER08-1056 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Entergy System Agreement bandwidth remedy calculations, including depreciation expense, ADIT, capital structure.
06/09	2009-00040 Direct- Permanent	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Revenue requirements, TIER, cash flow.
07/09	080677-EI	FL	South Florida Hospital and Healthcare Association	Florida Power & Light Company	Multiple test years, GBRA rider, forecast assumptions, revenue requirement, O&M expense, depreciation expense, Economic Stimulus Bill, capital structure.
08/09	U-21453, U- 20925, U-22092 (Subdocket J) Supplemental Rebuttal	LA	Louisiana Public Service Commission	Entergy Gulf States Louisiana, LLC	Violation of EGSI separation order, ETI and EGSL separation accounting, Spindletop regulatory asset.
08/09	8516 and 29950	GA	Georgia Public Service Commission Staff	Atlanta Gas Light Company	Modification of PRP surcharge to include infrastructure costs.
09/09	05-UR-104 Direct and Surrebuttal	WI	Wisconsin Industrial Energy Group	Wisconsin Electric Power Company	Revenue requirements, incentive compensation, depreciation, deferral mitigation, capital structure, cost of debt.
09/09	09AL-299E Answer	CO	CF&I Steel, Rocky Mountain Steel Mills LP, Climax Molybdenum Company	Public Service Company of Colorado	Forecasted test year, historic test year, proforma adjustments for major plant additions, tax depreciation.
09/09	6680-UR-117 Direct and Surrebuttal	WI	Wisconsin Industrial Energy Group	Wisconsin Power and Light Company	Revenue requirements, CWIP in rate base, deferral mitigation, payroll, capacity shutdowns, regulatory assets, rate of return.
10/09	09A-415E Answer	CO	Cripple Creek & Victor Gold Mining Company, et al.	Black Hills/CO Electric Utility Company	Cost prudence, cost sharing mechanism.
10/09	EL09-50 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Waterford 3 sale/leaseback accumulated deferred income taxes, Entergy System Agreement bandwidth remedy calculations.
10/09	2009-00329	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Company, Kentucky Utilities Company	Trimble County 2 depreciation rates.
12/09	PUE-2009-00030	VA	Old Dominion Committee for Fair Utility Rates	Appalachian Power Company	Return on equity incentive.
12/09	ER09-1224 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Hypothetical versus actual costs, out of period costs, Spindletop deferred capital costs, Waterford 3 sale/leaseback ADIT.

QUALIFICATIONS OF LANE KOLLEN

Date	Case	Jurisdiction	Party	Utility	Subject
01/10	ER09-1224 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Hypothetical versus actual costs, out of period costs, Spindletop deferred capital costs, Waterford 3 sale/leaseback ADIT.
01/10	EL09-50 Rebuttal Supplemental Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Waterford 3 sale/leaseback accumulated deferred income taxes, Entergy System Agreement bandwidth remedy calculations.
02/10	ER09-1224 Final	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Hypothetical versus actual costs, out of period costs, Spindletop deferred capital costs, Waterford 3 sale/leaseback ADIT.
02/10	30442 Wackerly-Kollen Panel	GA	Georgia Public Service Commission Staff	Atmos Energy Corporation	Revenue requirement issues.
02/10	30442 McBride-Kollen Panel	GA	Georgia Public Service Commission Staff	Atmos Energy Corporation	Affiliate/division transactions, cost allocation, capital structure.
02/10	2009-00353	KY	Kentucky Industrial Utility Customers, Inc., Attorney General	Louisville Gas and Electric Company, Kentucky Utilities Company	Ratemaking recovery of wind power purchased power agreements.
03/10	2009-00545	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Ratemaking recovery of wind power purchased power agreement.
03/10	E015/GR-09-1151	MN	Large Power Interveners	Minnesota Power	Revenue requirement issues, cost overruns on environmental retrofit project.
04/10	2009-00459	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Revenue requirement issues.
04/10	2009-00548, 2009-00549	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Company, Louisville Gas and Electric Company	Revenue requirement issues.
08/10	31647	GA	Georgia Public Service Commission Staff	Atlanta Gas Light Company	Revenue requirement and synergy savings issues.
08/10	31647 Wackerly-Kollen Panel	GA	Georgia Public Service Commission Staff	Atlanta Gas Light Company	Affiliate transaction and Customer First program issues.
08/10	2010-00204	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Company, Kentucky Utilities Company	PPL acquisition of E.ON U.S. (LG&E and KU) conditions, acquisition savings, sharing deferral mechanism.
09/10	38339 Direct and Cross-Rebuttal	TX	Gulf Coast Coalition of Cities	CenterPoint Energy Houston Electric	Revenue requirement issues, including consolidated tax savings adjustment, incentive compensation FIN 48; AMS surcharge including roll-in to base rates; rate case expenses.

QUALIFICATIONS OF LANE KOLLEN

Date	Case	Jurisdic.	Party	Utility	Subject
09/10	EL10-55	FERC	Louisiana Public Service Commission	Entergy Services, Inc., Entergy Operating Cos	Depreciation rates and expense input effects on System Agreement tariffs.
09/10	2010-00167	KY	Gallatin Steel	East Kentucky Power Cooperative, Inc.	Revenue requirements.
09/10	U-23327 Subdocket E Direct	LA	Louisiana Public Service Commission	SWEPCO	Fuel audit: S02 allowance expense, variable O&M expense, off-system sales margin sharing.
11/10	U-23327 Rebuttal	LA	Louisiana Public Service Commission	SWEPCO	Fuel audit: S02 allowance expense, variable O&M expense, off-system sales margin sharing.
09/10	U-31351	LA	Louisiana Public Service Commission Staff	SWEPCO and Valley Electric Membership Cooperative	Sale of Valley assets to SWEPCO and dissolution of Valley.
10/10	10-1261-EL-UNC	OH	Ohio OCC, Ohio Manufacturers Association, Ohio Energy Group, Ohio Hospital Association, Appalachian Peace and Justice Network	Columbus Southern Power Company	Significantly excessive earnings test.
10/10	10-0713-E-PC	WV	West Virginia Energy Users Group	Monongahela Power Company, Potomac Edison Power Company	Merger of First Energy and Allegheny Energy.
10/10	U-23327 Subdocket F Direct	LA	Louisiana Public Service Commission Staff	SWEPCO	AFUDC adjustments in Formula Rate Plan.
11/10	EL10-55 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc., Entergy Operating Cos	Depreciation rates and expense input effects on System Agreement tariffs.
12/10	ER10-1350 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc. Entergy Operating Cos	Waterford 3 lease amortization, ADIT, and fuel inventory effects on System Agreement tariffs.
01/11	ER10-1350 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc., Entergy Operating Cos	Waterford 3 lease amortization, ADIT, and fuel inventory effects on System Agreement tariffs.
03/11	ER10-2001 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc., Entergy Arkansas, Inc.	EAI depreciation rates.
04/11	Cross-Answering				
04/11	U-23327 Subdocket E	LA	Louisiana Public Service Commission Staff	SWEPCO	Settlement, incl resolution of S02 allowance expense, var O&M expense, sharing of OSS margins.
04/11	38306 Direct	TX	Cities Served by Texas-New Mexico Power Company	Texas-New Mexico Power Company	AMS deployment plan, AMS Surcharge, rate case expenses.
05/11	Suppl Direct				

QUALIFICATIONS OF LANE KOLLEN

Date	Case	Jurisdic.	Party	Utility	Subject
05/11	11-0274-E-GI	WV	West Virginia Energy Users Group	Appalachian Power Company, Wheeling Power Company	Deferral recovery phase-in, construction surcharge.
05/11	2011-00036	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Revenue requirements.
06/11	29849	GA	Georgia Public Service Commission Staff	Georgia Power Company	Accounting issues related to Vogtle risk-sharing mechanism.
07/11	ER11-2161 Direct and Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and Entergy Texas, Inc.	ETI depreciation rates; accounting issues.
07/11	PUE-2011-00027	VA	Virginia Committee for Fair Utility Rates	Virginia Electric and Power Company	Return on equity performance incentive.
07/11	11-346-EL-SSO 11-348-EL-SSO 11-349-EL-AAM 11-350-EL-AAM	OH	Ohio Energy Group	AEP-OH	Equity Stabilization Incentive Plan; actual earned returns; ADIT offsets in riders.
08/11	U-23327 Subdocket F Rebuttal	LA	Louisiana Public Service Commission Staff	SWEPCO	Depreciation rates and service lives; AFUDC adjustments.
08/11	05-UR-105	WI	Wisconsin Industrial Energy Group	WE Energies, Inc.	Suspended amortization expenses; revenue requirements.
08/11	ER11-2161 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and Entergy Texas, Inc.	ETI depreciation rates; accounting issues.
09/11	PUC Docket 39504	TX	Gulf Coast Coalition of Cities	CenterPoint Energy Houston Electric	Investment tax credit, excess deferred income taxes; normalization.
09/11	2011-00161 2011-00162	KY	Kentucky Industrial Utility Consumers, Inc.	Louisville Gas & Electric Company, Kentucky Utilities Company	Environmental requirements and financing.
10/11	11-4571-EL-UNC 11-4572-EL-UNC	OH	Ohio Energy Group	Columbus Southern Power Company, Ohio Power Company	Significantly excessive earnings.
10/11	4220-UR-117 Direct	WI	Wisconsin Industrial Energy Group	Northern States Power-Wisconsin	Nuclear O&M, depreciation.
11/11	4220-UR-117 Surrebuttal	WI	Wisconsin Industrial Energy Group	Northern States Power-Wisconsin	Nuclear O&M, depreciation.

QUALIFICATIONS OF LANE KOLLEN

Date	Case	Jurisdic.	Party	Utility	Subject
11/11	PUC Docket 39722	TX	Cities Served by AEP Texas Central Company	AEP Texas Central Company	Investment tax credit, excess deferred income taxes; normalization.
02/12	PUC Docket 40020	TX	Cities Served by Oncor	Lone Star Transmission, LLC	Temporary rates.
03/12	11AL-947E Answer	CO	Climax Molybdenum Company and CF&I Steel, L.P. d/b/a Evraz Rocky Mountain Steel	Public Service Company of Colorado	Revenue requirements, including historic test year, future test year, CACJA CWIP, contra-AFUDC.
03/12	2011-00401	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Big Sandy 2 environmental retrofits and environmental surcharge recovery.
4/12	2011-00036 Direct Rehearing Supplemental Rebuttal Rehearing	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Rate case expenses, depreciation rates and expense.
04/12	10-2929-EL-UNC	OH	Ohio Energy Group	AEP Ohio Power	State compensation mechanism, CRES capacity charges, Equity Stabilization Mechanism
05/12	11-346-EL-SSO 11-348-EL-SSO	OH	Ohio Energy Group	AEP Ohio Power	State compensation mechanism, Equity Stabilization Mechanism, Retail Stability Rider.
05/12	11-4393-EL-RDR	OH	Ohio Energy Group	Duke Energy Ohio, Inc.	Incentives for over-compliance on EE/PDR mandates.
06/12	40020	TX	Cities Served by Oncor	Lone Star Transmission, LLC	Revenue requirements, including ADIT, bonus depreciation and NOL, working capital, self insurance, depreciation rates, federal income tax expense.
07/12	120015-EI	FL	South Florida Hospital and Healthcare Association	Florida Power & Light Company	Revenue requirements, including vegetation management, nuclear outage expense, cash working capital, CWIP in rate base.
07/12	2012-00063	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Environmental retrofits, including environmental surcharge recovery.
09/12	05-UR-106	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Electric Power Company	Section 1603 grants, new solar facility, payroll expenses, cost of debt.
10/12	2012-00221 2012-00222	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Company, Kentucky Utilities Company	Revenue requirements, including off-system sales, outage maintenance, storm damage, injuries and damages, depreciation rates and expense.
10/12	120015-EI Direct	FL	South Florida Hospital and Healthcare Association	Florida Power & Light Company	Settlement issues.
11/12	120015-EI Rebuttal	FL	South Florida Hospital and Healthcare Association	Florida Power & Light Company	Settlement issues.

QUALIFICATIONS OF LANE KOLLEN

Date	Case	Jurisdiction	Party	Utility	Subject
10/12	40604	TX	Steering Committee of Cities Served by Oncor	Cross Texas Transmission, LLC	Policy and procedural issues, revenue requirements, including AFUDC, ADIT – bonus depreciation & NOL, incentive compensation, staffing, self-insurance, net salvage, depreciation rates and expense, income tax expense.
11/12	40627 Direct	TX	City of Austin d/b/a Austin Energy	City of Austin d/b/a Austin Energy	Rate case expenses.
12/12	40443	TX	Cities Served by SWEPCO	Southwestern Electric Power Company	Revenue requirements, including depreciation rates and service lives, O&M expenses, consolidated tax savings, CWIP in rate base, Turk plant costs.
12/12	U-29764	LA	Louisiana Public Service Commission Staff	Entergy Gulf States Louisiana, LLC and Entergy Louisiana, LLC	Termination of purchased power contracts between EGSL and ETI, Spindletop regulatory asset.
01/13	ER12-1384 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Gulf States Louisiana, LLC and Entergy Louisiana, LLC	Little Gypsy 3 cancellation costs.
02/13	40627 Rebuttal	TX	City of Austin d/b/a Austin Energy	City of Austin d/b/a Austin Energy	Rate case expenses.
03/13	12-426-EL-SSO	OH	The Ohio Energy Group	The Dayton Power and Light Company	Capacity charges under state compensation mechanism, Service Stability Rider, Switching Tracker.
04/13	12-2400-EL-UNC	OH	The Ohio Energy Group	Duke Energy Ohio, Inc.	Capacity charges under state compensation mechanism, deferrals, rider to recover deferrals.
04/13	2012-00578	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Resource plan, including acquisition of interest in Mitchell plant.
05/13	2012-00535	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Revenue requirements, excess capacity, restructuring.
06/13	12-3254-EL-UNC	OH	The Ohio Energy Group, Inc., Office of the Ohio Consumers' Counsel	Ohio Power Company	Energy auctions under CBP, including reserve prices.
07/13	2013-00144	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Biomass renewable energy purchase agreement.
07/13	2013-00221	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Agreements to provide Century Hawesville Smelter market access.
10/13	2013-00199	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Revenue requirements, excess capacity, restructuring.
12/13	2013-00413	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Agreements to provide Century Sebree Smelter market access.

QUALIFICATIONS OF LANE KOLLEN

Date	Case	Jurisdic.	Party	Utility	Subject
01/14	ER10-1350 Direct and Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Waterford 3 lease accounting and treatment in annual bandwidth filings.
02/14	U-32981	LA	Louisiana Public Service Commission	Entergy Louisiana, LLC	Montauk renewable energy PPA.
04/14	ER13-432 Direct	FERC	Louisiana Public Service Commission	Entergy Gulf States Louisiana, LLC and Entergy Louisiana, LLC	UP Settlement benefits and damages.
05/14	PUE-2013-00132	VA	HP Hood LLC	Shenandoah Valley Electric Cooperative	Market based rate; load control tariffs.
07/14	PUE-2014-00033	VA	Virginia Committee for Fair Utility Rates	Virginia Electric and Power Company	Fuel and purchased power hedge accounting, change in FAC Definitional Framework.
08/14	ER13-432 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Gulf States Louisiana, LLC and Entergy Louisiana, LLC	UP Settlement benefits and damages.
08/14	2014-00134	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Requirements power sales agreements with Nebraska entities.
09/14	E-015/CN-12- 1163 Direct	MN	Large Power Intervenors	Minnesota Power	Great Northern Transmission Line; cost cap; AFUDC v. current recovery; rider v. base recovery; class cost allocation.
10/14	2014-00225	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Allocation of fuel costs to off-system sales.
10/14	ER13-1508	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Entergy service agreements and tariffs for affiliate power purchases and sales; return on equity.
10/14	14-0702-E-42T 14-0701-E-D	WV	West Virginia Energy Users Group	First Energy- Monongahela Power, Potomac Edison	Consolidated tax savings; payroll; pension, OPEB, amortization; depreciation; environmental surcharge.
11/14	E-015/CN-12- 1163 Surrebuttal	MN	Large Power Intervenors	Minnesota Power	Great Northern Transmission Line; cost cap; AFUDC v. current recovery; rider v. base recovery; class allocation.
11/14	05-376-EL-UNC	OH	Ohio Energy Group	Ohio Power Company	Refund of IGCC CWIP financing cost recoveries.
11/14	14AL-0660E	CO	Climax, CF&I Steel	Public Service Company of Colorado	Historic test year v. future test year; AFUDC v. current return; CACJA rider, transmission rider; equivalent availability rider; ADIT; depreciation; royalty income; amortization.
12/14	EL14-026	SD	Black Hills Industrial Intervenors	Black Hills Power Company	Revenue requirement issues, including depreciation expense and affiliate charges.

QUALIFICATIONS OF LANE KOLLEN

Date	Case	Jurisdic.	Party	Utility	Subject
12/14	14-1152-E-42T	WV	West Virginia Energy Users Group	AEP-Appalachian Power Company	Income taxes, payroll, pension, OPEB, deferred costs and write offs, depreciation rates, environmental projects surcharge.
01/15	9400-YO-100 Direct	WI	Wisconsin Industrial Energy Group	Wisconsin Energy Corporation	WEC acquisition of Integrys Energy Group, Inc.
01/15	14F-0336EG 14F-0404EG	CO	Development Recovery Company LLC	Public Service Company of Colorado	Line extension policies and refunds.
02/15	9400-YO-100 Rebuttal	WI	Wisconsin Industrial Energy Group	Wisconsin Energy Corporation	WEC acquisition of Integrys Energy Group, Inc.
03/15	2014-00396	KY	Kentucky Industrial Utility Customers, Inc.	AEP-Kentucky Power Company	Base, Big Sandy 2 retirement rider, environmental surcharge, and Big Sandy 1 operation rider revenue requirements, depreciation rates, financing, deferrals.
03/15	2014-00371 2014-00372	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Company and Louisville Gas and Electric Company	Revenue requirements, staffing and payroll, depreciation rates.
04/15	2014-00450	KY	Kentucky Industrial Utility Customers, Inc. and the Attorney General of the Commonwealth of Kentucky	AEP-Kentucky Power Company	Allocation of fuel costs between native load and off-system sales.
04/15	2014-00455	KY	Kentucky Industrial Utility Customers, Inc. and the Attorney General of the Commonwealth of Kentucky	Big Rivers Electric Corporation	Allocation of fuel costs between native load and off-system sales.
04/15	ER2014-0370	MO	Midwest Energy Consumers' Group	Kansas City Power & Light Company	Affiliate transactions, operation and maintenance expense, management audit.
05/15	PUE-2015-00022	VA	Virginia Committee for Fair Utility Rates	Virginia Electric and Power Company	Fuel and purchased power hedge accounting; change in FAC Definitional Framework.
05/15 09/15	EL10-65 Direct, Rebuttal Complaint	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Accounting for AFUDC Debt, related ADIT.
07/15	EL10-65 Direct and Answering Consolidated Bandwidth Dockets	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Waterford 3 sale/leaseback ADIT, Bandwidth Formula.
09/15	14-1693-EL-RDR	OH	Public Utilities Commission of Ohio	Ohio Energy Group	PPA rider for charges or credits for physical hedges against market.

QUALIFICATIONS OF LANE KOLLEN

Date	Case	Jurisdic.	Party	Utility	Subject
12/15	45188	TX	Cities Served by Oncor Electric Delivery Company	Oncor Electric Delivery Company	Hunt family acquisition of Oncor; transaction structure; income tax savings from real estate investment trust (REIT) structure; conditions.
12/15	6680-CE-176	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.
01/16	Direct, Surrebuttal, Supplemental Rebuttal				
03/16	EL01-88	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	Remand				
04/16	Direct				
05/16	Answering				
06/16	Cross-Answering Rebuttal				
03/16	15-1673-E-T	WV	West Virginia Energy Users Group	Appalachian Power Company	Terms and conditions of utility service for commercial and industrial customers, including security deposits.
04/16	39971	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.
	Panel Direct				
04/16	2015-00343	KY	Office of the Attorney General	Atmos Energy Corporation	Revenue requirements, including NOL ADIT, affiliate transactions.
04/16	2016-00070	KY	Office of the Attorney General	Atmos Energy Corporation	R & D Rider.
05/16	2016-00026	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric Co.	Need for environmental projects, calculation of environmental surcharge rider.
	2016-00027				
05/16	16-G-0058	NY	New York City	Keyspan Gas East Corp., Brooklyn Union Gas Company	Depreciation, including excess reserves, leak prone pipe.
	16-G-0059				
06/16	160088-EI	FL	South Florida Hospital and Healthcare Association	Florida Power and Light Company	Fuel Adjustment Clause Incentive Mechanism re: economy sales and purchases, asset optimization.
07/16	160021-EI	FL	South Florida Hospital and Healthcare Association	Florida Power and Light Company	Revenue requirements, including capital recovery, depreciation, ADIT.
07/16	16-057-01	UT	Office of Consumer Services	Dominion Resources, Inc. / Questar Corporation	Merger, risks, harms, benefits, accounting.
08/16	15-1022-EL-UNC	OH	Ohio Energy Group	AEP Ohio Power Company	SEET earnings, effects of other pending proceedings.
	16-1105-EL-UNC				

QUALIFICATIONS OF LANE KOLLEN

Date	Case	Jurisdic.	Party	Utility	Subject
9/16	2016-00162	KY	Office of the Attorney General	Columbia Gas Kentucky	Revenue requirements, O&M expense, depreciation, affiliate transactions.
09/16	E-22 Sub 519, 532, 533	NC	Nucor Steel	Dominion North Carolina Power Company	Revenue requirements, deferrals and amortizations.
09/16	15-1256-G-390P (Reopened) 16-0922-G-390P	WV	West Virginia Energy Users Group	Mountaineer Gas Company	Infrastructure rider, including NOL ADIT and other income tax normalization and calculation issues.
10/16	10-2929-EL-UNC 11-346-EL-SSO 11-348-EL-SSO 11-349-EL-SSO 11-350-EL-SSO 14-1186-EL-RDR	OH	Ohio Energy Group	AEP Ohio Power Company	State compensation mechanism, capacity cost, Retail Stability Rider deferrals, refunds, SEET.
11/16	16-0395-EL-SSO Direct	OH	Ohio Energy Group	Dayton Power & Light Company	Credit support and other riders; financial stability of Utility, holding company.
12/16	Formal Case 1139	DC	Healthcare Council of the National Capital Area	Potomac Electric Power Company	Post test year adjust, merger costs, NOL ADIT, incentive compensation, rent.
01/17	46238	TX	Steering Committee of Cities Served by Oncor	Oncor Electric Delivery Company	Next Era acquisition of Oncor; goodwill, transaction costs, transition costs, cost deferrals, ratemaking issues.
02/17	16-0395-EL-SSO Direct (Stipulation)	OH	Ohio Energy Group	Dayton Power & Light Company	Non-unanimous stipulation re: credit support and other riders; financial stability of utility, holding company.
02/17	45414	TX	Cities of Midland, McAllen, and Colorado City	Sharyland Utilities, LP, Sharyland Distribution & Transmission Services, LLC	Income taxes, depreciation, deferred costs, affiliate expenses.
03/17	2016-00370 2016-00371	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Company, Louisville Gas and Electric Company	AMS, capital expenditures, maintenance expense, amortization expense, depreciation rates and expense.
06/17	29849 (Panel with Philip Hayet)	GA	Georgia Public Service Commission Staff	Georgia Power Company	Vogtle 3 and 4 economics.
08/17	17-0296-E-PC	WV	Public Service Commission of West Virginia Charleston	Monongahela Power Company, The Potomac Edison Power Company	ADIT, OPEB.
10/17	2017-00179	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Weather normalization, Rockport lease, O&M, incentive compensation, depreciation, income taxes.

QUALIFICATIONS OF LANE KOLLEN

Date	Case	Jurisdic.	Party	Utility	Subject
10/17	2017-00287	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Fuel cost allocation to native load customers.
12/17	2017-00321	KY	Attorney General	Duke Energy Kentucky (Electric)	Revenues, depreciation, income taxes, O&M, regulatory assets, environmental surcharge rider, FERC transmission cost reconciliation rider.
12/17	29849 (Panel with Philip Hayet, Tom Newsome)	GA	Georgia Public Service Commission Staff	Georgia Power Company	Vogtle 3 and 4 economics, tax abandonment loss.
01/18	2017-00349	KY	Kentucky Attorney General	Atmos Energy Kentucky	O&M expense, depreciation, regulatory assets and amortization, Annual Review Mechanism, Pipeline Replacement Program and Rider, affiliate expenses.
06/18	18-0047	OH	Ohio Energy Group	Ohio Electric Utilities	Tax Cuts and Jobs Act. Reduction in income tax expense; amortization of excess ADIT.
07/18	T-34695	LA	LPSC Staff	Crimson Gulf, LLC	Revenues, depreciation, income taxes, O&M, ADIT.
08/18	48325	TX	Cities Served by Oncor	Oncor Electric Delivery Company	Tax Cuts and Jobs Act; amortization of excess ADIT.
08/18	48401	TX	Cities Served by TNMP	Texas-New Mexico Power Company	Revenues, payroll, income taxes, amortization of excess ADIT, capital structure.
08/18	2018-00146	KY	KIUC	Big Rivers Electric Corporation	Station Two contracts termination, regulatory asset, regulatory liability for savings
09/18	20170235-EI 20170236-EU Direct Supplemental Direct	FL	Office of Public Counsel	Florida Power & Light Company	FP&L acquisition of City of Vero Beach municipal electric utility systems.
10/18					
09/18	2017-370-E Direct	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.
10/18	2017-207, 305, 370-E Surrebuttal Supplemental Surrebuttal				
12/18	2018-00261	KY	Attorney General	Duke Energy Kentucky (Gas)	Revenues, O&M, regulatory assets, payroll, integrity management, incentive compensation, cash working capital.
01/19	2018-00294 2018-00295	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Company, Louisville Gas & Electric Company	AFUDC v. CWIP in rate base, transmission and distribution plant additions, capitalization, revenues generation outage expense, depreciation rates and expenses, cost of debt.

QUALIFICATIONS OF LANE KOLLEN

Date	Case	Jurisdic.	Party	Utility	Subject
01/19	2018-00281	KY	Attorney General	Atmos Energy Group	AFUDC v. CWIP in rate base, ALG v. ELG depreciation rates, cash working capital, PRP Rider, forecast plant additions, forecast expenses, cost of debt, corporate cost allocation.
02/19	UD-18-17 Direct	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.
04/19	Surrebuttal and Cross-Answering				
03/19	2018-0358	KY	Attorney General	Kentucky American Water Company	Capital expenditures, cash working capital, payroll expense, incentive compensation, chemicals expense, electricity expense, water losses, rate case expense, excess deferred income taxes.
03/19	48929	TX	Steering Committee of Cities Served by Oncor	Oncor Electric Delivery Company LLC, Sempra Energy, Sharyland Distribution & Transmission Services, L.L.C., Sharyland Utilities, L.P.	Sale, transfer, merger transactions, hold harmless and other regulatory conditions.
06/19	49421	TX	Gulf Coast Coalition of Cities	CenterPoint Energy Houston Electric	Prepaid pension asset, accrued OPEB liability, regulatory assets and liabilities, merger savings, storm damage expense, excess deferred income taxes.
07/19	49494	TX	Cities Served by AEP Texas	AEP Texas, Inc.	Plant in service, prepaid pension asset, O&M, ROW costs, incentive compensation, self-insurance expense, excess deferred income taxes.
08/19	19-G-0309 19-G-0310	NY	New York City	National Grid	Depreciation rates, net negative salvage.
10/19	42315	GA	Atlanta Gas Light Company	Public Interest Advocacy Staff	Capital expenditures, O&M expense, prepaid pension asset, incentive compensation, merger savings, affiliate expenses, excess deferred income taxes.
10/19	45253	IN	Duke Energy Indiana	Office of Utility Consumer Counselor	Prepaid pension asset, inventories, regulatory assets and liabilities, 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.

QUALIFICATIONS OF LANE KOLLEN

Date	Case	Jurisdic.	Party	Utility	Subject
07/20 09/20	PUR-2020-00015 Direct Surrebuttal	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.
07/20 09/20	2019-226-E Direct Surrebuttal	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.
11/20 12/20	2020-125-E Direct Surrebuttal	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-El	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.
02/21 04/21	2019-224-E 2019-225-E Direct Surrebuttal	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	2020-00349 2020-00350	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.
04/21 Direct 07/21	18-857-EL-UNC 19-1338-EL-UNC 20-1034-EL-UNC 20-1476-EL-UNC Supplemental Direct	OH	The Ohio Energy Group	First Energy Ohio Companies	Significantly Excessive Earnings Test; legacy nuclear plant costs.
05/21 06/21	2021-00004 Direct Supplemental Direct	KY	Attorney General and Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	CPCN for CCR/ELG Projects at Mitchell Plant.

QUALIFICATIONS OF LANE KOLLEN

Date	Case	Jurisdic.	Party	Utility	Subject
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.
07/21	U-35441 Direct	LA	Louisiana Public Service Commission Staff	Southwestern Electric Power Company	Revenues, O&M expense, depreciation, retirement rider.
08/21 10/21	Cross-Answering Surrebuttal				
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.
03/22 04/22	U-36190 Direct Cross-Answering	LA	Louisiana Public Service Commission Staff	Entergy Louisiana, LLC	Certification of solar resources.
05/22	20200241-EI 20210078-EI 20210079-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.

QUALIFICATIONS OF LANE KOLLEN

Date	Case	Jurisdic.	Party	Utility	Subject
06/22	20220048-EI 20220049-EI 20220050-EI 20220051-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.