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**BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION**

In re: Petition for limited proceeding for recovery of incremental storm restoration costs related to Hurricane Michael, by Gulf Power Company.

DOCKET NO.: 20190038-EI

FILED: June 11, 2020

(SUBJECT TO CLAIM OF CONFIDENTIALITY BY GULF POWER)

DIRECT TESTIMONY AND EXHIBITS

OF

LANE KOLLEN

ON BEHALF OF THE OFFICE OF PUBLIC COUNSEL

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DIRECT TESTIMONY OF LANE KOLLEN

On Behalf of the Office of Public Counsel

Before the Florida Public Service Commission

Docket No. 20190038-EI

I. QUALIFICATIONS AND SUMMARY

A. Qualifications

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. My name is Lane Kollen. My business address is J. Kennedy and Associates, Inc. ("Kennedy and Associates"), 570 Colonial Park Drive, Suite 305, Roswell, Georgia 30075.

Q. DESCRIBE YOUR EDUCATION AND PROFESSIONAL EXPERIENCE.

A. I earned a Bachelor of Business Administration degree in accounting and a Master of Business Administration degree from the University of Toledo. I also earned a Master of Arts degree in theology from Luther Rice University. I am a Certified Public Accountant, with a practice license, Certified Management Accountant, and Chartered Global Management Accountant. I am a member of numerous professional organizations, including the American Institute of Certified Public Accountants, Institute of Management Accounting, Georgia Society of CPAs, and Society of Depreciation Professionals.

I have been an active participant in the utility industry for more than forty years, initially as an employee of The Toledo Edison Company from 1976 to 1983 and as a consultant in the industry since then. I have testified as an expert witness on planning, ratemaking, accounting, finance, and tax issues in proceedings before regulatory commissions and courts at the federal and state levels on hundreds of occasions.

1 I have testified before the Florida Public Service Commission on numerous
2 occasions, including base rate, fuel adjustment clause, acquisition, and territorial
3 proceedings involving Florida Power & Light Company ("FPL"), Duke Energy Florida
4 ("DEF"), Talquin Electric Cooperative, City of Tallahassee, and City of Vero Beach.¹
5

6 **B. Purpose of Testimony**

7 **Q. ON WHOSE BEHALF ARE YOU TESTIFYING?**

8 A. I provide my testimony on behalf of the Office of Public Counsel ("OPC"). Kennedy and
9 Associates was retained by the OPC to perform a review of Gulf Power Company's ("Gulf"
10 or "Company") claim for recovery of costs incurred in response to Hurricane Michael.
11

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

13 A. The purpose of my testimony is to present my findings and recommendations to the
14 Commission based on those findings.
15

16 **C. Standards for Recovery**

17 **Q. WHAT STANDARDS DID YOU APPLY IN YOUR REVIEW OF THE**
18 **COMPANY'S CLAIMED COSTS?**

19 A. The standard for recovery of claimed costs is set forth in rule 25-6.0143, Florida
20 Administrative Code ("F.A.C."). Rule 25-6.0143, F.A.C., describes an Incremental Cost
21 and Capitalization Approach ("ICCA") methodology to defer and recover the costs of

¹ I have attached a more detailed description of my qualifications and regulatory appearances in Exhibit LK-1.

1 “storm-related damages.” Rule 25-6.0143, F.A.C., lists the types or categories of costs
2 that qualify and may be deferred to the “storm account” for recovery, but only to the extent
3 that the costs are “incremental” to costs that already are recovered through rates or that are
4 in excess of “normal” capital expenditures. Rule 25-6.0143, F.A.C., also lists the types or
5 categories of costs that do not qualify and may *not* be deferred to the “storm account.”

6 Rule 25-6.0143(1)(d), F.A.C., describes the ICCA methodology, which allows
7 costs to be charged to the storm account only if they are incremental to “those costs that
8 normally would be charged to non-cost recovery operating expenses in the absence of a
9 storm” (“incremental expenses”) or if they are incremental to the “normal cost for the
10 removal, retirement and replacement of those [damaged] facilities in the absence of a
11 storm” (“incremental capital expenditures”). Rule 25-6.0143(1)(d), F.A.C., states
12 specifically:

13 In determining the costs to be charged to cover storm-related damages, the utility
14 shall use an Incremental Cost and Capitalization Approach methodology (ICCA).
15 Under the ICCA methodology, the costs charged to cover storm-related damages
16 shall exclude those costs that normally would be charged to non-cost recovery
17 clause operating expenses in the absence of a storm. Under the ICCA methodology
18 for determining the allowable costs to be charged to cover storm-related damages,
19 the utility will be allowed to charge to Account No. 228.1 costs that are incremental
20 to costs normally charged to non-cost recovery clause operating expenses in the
21 absence of a storm. All costs charged to Account 228.1 are subject to review for
22 prudence and reasonableness by the Commission. In addition, capital expenditures
23 for the removal, retirement and replacement of damaged facilities charged to cover
24 storm-related damages shall exclude the normal cost for the removal, retirement
25 and replacement of those facilities in the absence of a storm.

26 Rule 25-6.0143(1)(e), F.A.C. lists the types of storm-related costs that are allowed
27 to be charged to the storm account under the ICCA methodology as follows:

- 28 1. Additional contract labor hired for storm restoration activities;
29 2. Logistics costs of providing meals, lodging, and linens for tents and other
30 staging areas;

3. Transportation of crews for storm restoration;
4. Vehicle costs for vehicles specifically rented for storm restoration activities;
5. Waste management costs specifically related to storm restoration activities;
6. Rental equipment specifically related to storm restoration activities;
7. Materials and supplies used to repair and restore service and facilities to pre-storm condition, such as poles, transformers, meters, light fixtures, wire, and other electrical equipment, excluding those costs that normally would be charged to non-cost recovery clause operating expenses in the absence of a storm;
8. Overtime payroll and payroll-related costs for utility personnel included in storm restoration activities;
9. Fuel cost for company and contractor vehicles used in storm restoration activities; and
10. Cost of public service announcements regarding key storm-related issues, such as safety and service restoration estimates.

Rule 25-6.0143(1)(f), F.A.C. lists the types of storm-related costs that are *prohibited* from being charged to the storm account under the ICCA methodology as follows:

1. Base rate recoverable regular payroll and regular payroll-related costs for utility managerial and non-managerial personnel;
2. Bonuses or any other special compensation for utility personnel not eligible for overtime pay;
3. Base rate recoverable depreciation expenses, insurance costs and lease expenses for utility-owned or utility-leased vehicles and aircraft;
4. Utility employee assistance costs;
5. Utility employee training costs incurred prior to 72 hours before the storm event;
6. Utility advertising, media relations or public relations costs, except for public service announcements regarding key storm-related issues as listed above in subparagraph (1)(e)10;
7. Utility call center and customer service costs, except for non-budgeted overtime

1 or other non-budgeted incremental costs associated with the storm event;

2 8. Tree trimming expenses, incurred in any month in which storm damage
3 restoration activities are conducted, that are less than the actual monthly
4 average of tree trimming costs charged to operation and maintenance expense
5 for the same month in the three previous calendar years;

6 9. Utility lost revenues from services not provided; and

7 10. Replenishment of the utility's materials and supplies inventories.

8 In addition to the standards set forth in the applicable rule, I relied on the
9 Commission's decisions adopting settlement agreements in other proceedings involving
10 DEF, Tampa Electric Company, and FPL.² Those decisions adopt specific methodologies
11 to quantify the incremental costs pursuant to rule 25-6.0143, F.A.C., and adopt specific
12 information filing requirements and review procedures that will be applicable in all future
13 storm proceedings for those utilities. While their terms do not strictly apply to the 2018
14 storm season and by their terms cannot be imposed on Gulf Power, those decisions and the
15 underlying settlement agreements provide a useful and consistent methodology and review
16 framework for the Commission to look to in order to ensure that costs are, in fact,
17 incremental and reasonable, and in accordance with the standards set forth in the rule.

18
19 **D. Summary of Findings and Recommendations**

20 **Q. PLEASE SUMMARIZE YOUR FINDINGS.**

21 A. I have separated the findings into process, methodologies, and disallowance categories.
22 Process findings relate to the Company's contracting and oversight processes that may
23 have resulted in excessive costs and the Company's inadequate filings in this proceeding.

² Docket No. 20170272-EI, Docket No. 20170271-EI, and Docket No. 20180049-EI, respectively.

1 Methodologies findings relate to the Company's failure to correctly calculate the
2 *incremental* storm-related costs pursuant to the requirements of rule 25-6.0143, F.A.C.
3 Disallowance findings relate to specific costs that should not be included in the storm
4 account and that should be denied recovery.

5 **Process Findings**

6 The Company failed to prudently manage the third-party contracting process for
7 vegetation management contractors and line contractors. It is likely that this failure led to
8 excessive costs that were charged to the storm account and are included in the Company's
9 claimed costs. The Company did not have sufficient resources available in the normal
10 course of business from affiliates, through regional mutual assistance agreements, and/or
11 otherwise under contract with independent contractors prior to the storm. As the hurricane
12 intensified and approached landfall, the Company simply offered or agreed to contracts
13 with additional independent contractors that guaranteed 16 hours per day seven days a
14 week for labor and equipment rates, with the labor at overtime or double time rates for all
15 16 hours per day in most instances.

16 The Company did not require contractor time sheets or verify that the contractor
17 employees actually provided services for 16 hours per day seven days a week, although in
18 most instances, this made no difference in the costs incurred due to the terms of the relevant
19 contracts.

20 The Company also failed to adequately support its claim for recovery of storm-
21 related costs in its filing. The filing lacks necessary information in sufficient detail to
22 support or audit the claimed costs. The OPC filed extensive discovery to obtain the
23 necessary information in sufficient detail. In response to that discovery, the Company

1 provided additional and voluminous information in support of its claimed costs. However,
2 it still refuses to provide a reconciliation of the claimed costs to the detailed information
3 after initially refusing to provide certain information necessary to correctly calculate the
4 *incremental* cost as required by the Commission's Rule. The Company's reluctance and
5 refusal to provide information that is directly relevant to its claimed costs has impaired the
6 ability to review its claimed costs and forms the basis for several of my recommendations.

7 **Methodologies Findings**

8 The Company's request for cost recovery does not comply with the Commission's Rule in
9 certain important respects and is overstated. Fundamentally, the Company failed to limit
10 its request to incremental costs, despite the assertion in its Petition that its request "was
11 calculated in strict accordance with the ICCA methodology required by Rule 25-6.0143,
12 F.A.C."

13 The Company failed to remove all straight time labor costs. The Company is
14 prohibited from including these costs in the storm account, pursuant to the specific
15 prohibitions listed in rule 25-6.0143(1)(f), F.A.C.

16 The Company failed to remove the line contractor "costs that normally would be
17 charged to non-cost recovery clause operating expenses in the absence of a storm." The
18 Company is prohibited from including these costs in the storm account, pursuant to the
19 ICCA limitations set forth in the rule. In other storm cost recovery proceedings, the
20 Commission has approved the use of an average of three historic years to calculate the
21 "costs that normally would be charged to non-cost recovery clause operating expenses in
22 the absence of a storm."

1 The Company failed to remove the materials and supplies “costs that normally
2 would be charged to non-cost recovery clause operating expenses in the absence of a
3 storm.” In other storm cost recovery proceedings, the Commission has approved the use
4 of an average of three historic years to calculate the “costs that normally would be charged
5 to non-cost recovery clause operating expenses in the absence of a storm.” This appears
6 to be a reasonable and objective standard to apply to the circumstances in this docket. The
7 calculation adopted in those proceedings relied on three years of actual annual costs to
8 calculate the historic average, which only the utility can provide from its accounting
9 records.

10 In this docket, the Company failed to justify the costs that it incurred from January
11 through August 2019, despite discovery from the OPC seeking information sufficient to
12 review whether the costs were incurred to restore service or repair damage caused by
13 Hurricane Michael.

14 **Disallowance Findings**

15 The Company’s request is excessive due to process and methodologies errors as well as
16 invoice errors that the Company failed to catch either in its payables review (before
17 payment to contractors and suppliers) or in its Internal Audit review (after payments were
18 made to contractors and suppliers). The Company has acknowledged certain of the invoice
19 errors in response to OPC discovery. The following table summarizes the excessive costs
20 included in the Company’s request and provides the basis for my recommendation to
21 disallow or otherwise remove these costs.

<p style="text-align: center;">GulfPower Company OPC's Adjustments to Hurricane Michael Claimed Costs for Storm Recovery Charge Based on Costs Accumulated through October 31, 2019 (\$000s)</p>					
	Total Costs	Expense Portion Exh MG-1	Retail Jurisdictional Factor	Reg Assessment Fee Multiplier	Adjusted Adjusted Recoverable Amount
Total Claimed Costs for Storm Recovery Charge (Per Gulf Filing Exhibit MG-1, Line 63)					295,749
OPC Recommended Adjustments*					
Remove Regular Payroll and Related Costs	(2,420)	100.0%	99.18%	1.00072	(2,402)
Reflect ICCA for Line Contractor Costs	(70)	100.0%	99.41%	1.00072	(70)
Reflect ICCA for Materials and Supplies	(4,043)	100.0%	99.36%	1.00072	(4,020)
Restate 2018 Binder 6 Invoices at 40 Hours Per Week	(163)	100.0%	99.63%	1.00072	(163)
Restate 2019 Binder 6 Invoices at 40 Hours Per Week	(505)	100.0%	99.63%	1.00072	(503)
Remove Overbillings for Overtime for Binder 115 Invoices	(6)	100.0%	99.63%	1.00072	(6)
Restate Overtime and Rate Per Hour for Binder 100 Invoices	(46)	100.0%	99.63%	1.00072	(46)
Remove Other Costs Incurred in 2019 Not Already Incl In Other Adj	(20,009)	100.0%	99.59%	1.00072	(19,941)
Remove Interest on Unamortized Reserve Balance	(8,304)	100.0%	100.00%	1.00072	(8,310)
Total Quantifiable OPC Adjustments to Claimed Costs*					(35,461)
OPC Maximum Costs for Storm Recovery Charge*					260,288
* Not all adjustments can be quantified at this time					

Q. PLEASE SUMMARIZE YOUR RECOMMENDATIONS.

A. Similar to the findings, I have separated the recommendations into process, methodologies, and disallowance categories. The process recommendations address certain problems in Gulf's contracting processes that may have resulted in excessive costs, as well as to address the Company's inadequate filing in this proceeding, and to ensure that it adequately documents its claimed costs in future proceedings. The methodologies recommendations address the Company's failure to correctly calculate the *incremental* storm-related costs pursuant to the requirements of the rule. The disallowance recommendations address specific costs that should not be included in the storm account and that should be denied recovery.

Process Recommendations

My process recommendations address the process problems identified in our review and are consistent with the process requirements approved by the Commission in other recent storm cost proceedings.³ My process recommendations are as follows:

1. The Commission should direct the Company to revisit the entire contracting process before the next storm. In future storm restoration activities, the Company first should rely upon its own affiliates, then upon regional mutual assistance agreements, then upon other mutual assistance agreements, then upon regional third-party contractors, and finally upon non-regional third-party contractors.
2. The Commission should direct the Company to pre-negotiate new contracts and/or re-negotiate existing contracts with third party contractors to set reasonable hourly billing rates, convert guaranteed daily hours to caps or maximums on daily hours, require that contractors maintain timecards and invoice only actual hours worked, and set equipment charges based on daily rates as opposed to hourly rates.
3. The Commission should direct the Company to implement the process improvements that it adopted for and that were agreed to by DEF in Docket No. 20170272-EI (Hurricanes Irma and Nate), Tampa Electric Company in Docket No. 20170271-EI (Tropical Storms Erika and Colin, and Hurricanes Hermine, Matthew and Irma), and FPL in Docket No. 20180049-EI (Hurricane Irma) to resolve similar issues identified by the OPC related to recovery of incremental storm costs incurred to restore service and repair damage caused by future storms.

³ *Id.*

Methodologies Recommendations

My methodologies recommendations are as follows:

1. The Commission should direct the Company to exclude all costs that are not demonstrably “incremental to costs normally charged to non-cost recovery clause operating expenses in the absence of a storm” and incremental to “the normal cost for the removal, retirement and replacement of those facilities in the absence of a storm,” pursuant to the requirements set forth in the Rule.
2. The Commission should direct the Company to exclude all straight time labor costs in accordance with the prohibition against such costs set forth in the Rule.
3. The Commission should direct the Company to exclude the line contractor “costs that normally would be charged to non-cost recovery clause operating expenses in the absence of a storm” pursuant to the ICCA limitations set forth in the Rule.
4. The Commission should direct the Company to exclude the materials and supplies “costs that normally would be charged to non-cost recovery clause operating expenses in the absence of a storm” pursuant to the ICCA limitations set forth in the Rule.
5. The Commission should direct the Company to exclude costs incurred in 2019 unless it adequately documents and demonstrates that the costs were caused by the storm. To the extent the costs were caused by the storm, the Commission should direct the Company to exclude costs in excess of the costs necessary to return the asset to the same condition (not an improved condition) prior to the storm, exclude costs that otherwise would have been capitalized, and exclude contractor costs in excess of normal (non-storm and non-emergency restoration) straight time labor and equipment rates.

Disallowance Recommendations

I recommend that the Commission disallow or otherwise remove at least \$35.461 million in excessive costs included in the Company’s request. These costs are summarized in the table in the preceding Disallowance Findings section of my testimony.

1 **Q. IS THERE ANY EVIDENCE THAT THE COMPANY ATTEMPTED TO**
2 **NEGOTIATE BETTER TERMS ON THESE CONTRACTS?**

3 A. No. The Company's Petition, testimony, and discovery responses contain no evidence that
4 the Company attempted to negotiate better terms for these contracts. It appears from the
5 evidence that the Company simply offered third-party contractors these terms without
6 attempting to negotiate better terms due to the immediate need for their services and the
7 apparent lack of preparation in the normal course of business.

8
9 **Q. IF THE COMPANY HAD ENTERED INTO CONTRACTS WITH THIRD-PARTY**
10 **CONTRACTORS FOR STORM RESTORATION SERVICES IN THE NORMAL**
11 **COURSE OF BUSINESS AND BEFORE THE IMMEDIACY OF AN IMPENDING**
12 **STORM LANDFALL OR IN THE IMMEDIATE AFTERMATH OF THE STORM**
13 **LANDFALL, COULD IT HAVE ACHIEVED BETTER AND LOWER COST**
14 **TERMS?**

15 A. Quite possibly. Although that cannot be known with certainty, it is clear the Company
16 failed in the ordinary course of business to enter into contracts to provide sufficient
17 contingent capacity. Nevertheless, it is also clear the Company should attempt to negotiate
18 modified or new contracts for storm services with better terms before the next storm in
19 order to minimize the costs to restore service and repair damage caused by future storms.

20
21 **Q. IS THERE A SEQUENCE THAT THE COMPANY SHOULD FOLLOW IN THE**
22 **USE OF AFFILIATES, MUTUAL ASSISTANCE CONTRACTORS, REGIONAL**
23 **THIRD-PARTY CONTRACTORS, AND OTHER CONTRACTORS?**

1 A. Yes. The sequence should be based on general availability and cost, including the cost of
2 travel time and equipment and other terms and conditions of the contracts. Assuming
3 availability, the typical sequence would be affiliates first, then mutual assistance
4 contractors, then regional third-party contractors, and then other third-party contractors.
5

6 **B. Inadequate Information and Insufficient Detail**

7 **Q. DESCRIBE THE COMPANY'S FILING AND COSTS CLAIMED FOR**
8 **RECOVERY.**

9 A. The Company filed its Petition, Direct Testimony of Mr. Paul Talley describing the
10 Company's emergency preparedness and restoration process, Direct Testimony of Ms.
11 Tracy Clark describing the process for reviewing, approving, adjusting or rejecting
12 invoices related to the restoration efforts, and Direct Testimony of Mr. Mitchell Goldstein
13 describing the Company's accounting for the storm costs and its claimed costs for recovery.
14 The Company simply summarized its claimed costs on a single-page schedule attached to
15 Mr. Goldstein's Direct Testimony as Exhibit MG-1 page 1 of 2. The second page provided
16 only a calculation of the Company's claim for interest on the claimed costs.
17

18 **Q. DID THE FILING PROVIDE NECESSARY INFORMATION IN SUFFICIENT**
19 **DETAIL TO REVIEW AND AUDIT THE COSTS CLAIMED?**

20 A. No. In its filing, the Company failed to provide necessary information in sufficient detail
21 to support or audit the costs claimed in its Petition and testimony. In its Petition and
22 testimony, the Company described the progression, landfall, and damage from Hurricane
23 Michael, its pre-storm response and its post-storm response, including the restoration of

1 service, how it tracked its storm costs, and how it developed its claimed costs consistent
2 with rule 25-6.0143, F.A.C. However, the Company failed to address its contracting
3 process, explain whether it made any attempts to mitigate the costs of the storm through
4 actions prior to and after the storm, or provide the detailed information necessary to support
5 its claimed costs. In an attempt to fill the void, the OPC served extensive discovery
6 requesting information in sufficient detail to audit the Company's claimed costs in its
7 filing. In response to the OPC discovery, the Company provided voluminous information
8 in support of its claimed costs, including 173 electronic "binders" with copies of 4,533
9 invoices; a Master Log of the invoices with the amounts paid and notes regarding
10 outstanding "exceptions;" and an Excel workbook with various calculations and significant
11 detail for the lines and amounts reflected on Exhibit MG-1⁵.

12
13 **C. Reconciliation of Claimed Costs to Detailed Information**

14 **Q. DESCRIBE THE COMPANY'S FAILURE TO RECONCILE THE CLAIMED**
15 **COSTS SUMMARIZED IN ITS FILING WITH THE DETAILED INFORMATION**
16 **PROVIDED IN RESPONSE TO OPC DISCOVERY.**

17 **A.** The Company failed to provide a schedule that reconciled the invoices reflected on the
18 Master Log with the amounts shown in the specific line items on Exhibit MG-1. Further,
19 it failed to provide such a schedule in response to OPC discovery specifically on the issue.⁶
20 Such a schedule is necessary for the Company to support its claimed costs and to provide

⁵ Confidential response to POD 1 in OPC's First Request for Production of Documents and to POD 23 in OPC's Second Request for Production of Documents.

⁶ Response to Interrogatory No. 38 in OPC's Second Set of Interrogatories, a copy of which is attached as Exhibit ____ LK-2.

1 an audit trail sufficient to track the invoice amounts from the source documents to the
2 corresponding lines in Exhibit MG-1. Clearly, such a schedule must or should exist.
3

4 III. METHODOLOGIES ISSUES

5 A. ICCA Methodology Limits Recovery to Incremental Costs

6 **Q. DID THE COMPANY LIMIT ITS CLAIMED COSTS TO INCREMENTAL COSTS**
7 **PURSUANT TO THE REQUIREMENTS SET FORTH IN RULE 25-6.0143, F.A.C.?**

8 A. No. The Company failed to limit its claimed costs to *incremental* costs and failed to
9 exclude all “costs that normally would be charged to non-cost recovery clause operating
10 expenses in the absence of a storm” pursuant to the requirements of the rule. This is evident
11 based on a review of Mr. Goldstein’s Direct Testimony, the Excel workbook showing
12 certain calculations provided in response to OPC discovery, and the Company’s other
13 responses to OPC discovery.

14 The Company failed to exclude all straight time labor costs. It excluded only 30%
15 of the distribution straight time labor costs and 20% of the straight time transmission labor
16 costs based on the portions of the straight time labor costs for the distribution and
17 transmission functions that were expensed in its 2018 budget.⁷ The Company may contend
18 that it has excluded all or a portion of the remaining straight time labor costs in the
19 exclusion of capitalized costs; however, it failed to demonstrate that it did so in its filing,
20 schedules, workpapers, or responses to OPC discovery.⁸

⁷ Direct Testimony of Mitchell Goldstein at 10-11. In addition, 100% of general support labor was excluded.

⁸ Responses to Interrogatory Nos. 22 and 26 in OPC’s First Set of Interrogatories and to Interrogatory No. 85 in OPC’s Third First Set of Interrogatories, copies of the narrative portions of which are attached as Exhibit LK-3.

1 The Company also failed to exclude line contractor “costs that normally would be
2 charged to non-cost recovery clause operating expenses in the absence of a storm.”
3 Initially, the Company refused to provide this information in response to OPC discovery,
4 stating that it was not relevant, not material, and/or not reasonably calculated to lead to
5 admissible evidence.⁹ After repeated OPC attempts to obtain this information through
6 discovery, the Company finally provided historic information sufficient to calculate a
7 three-year historic average that could provide an approximation of the required offset to
8 the actual costs incurred due to the storm, despite the fact that there was an error in the
9 quantifications.¹⁰

10 The Company further failed to exclude the materials and supplies “costs that
11 normally would be charged to non-cost recovery clause operating expenses in the absence
12 of a storm” pursuant to the ICCA limitations on materials and supplies costs specifically
13 set forth in the Rule. Only in response to OPC discovery did the Company provide the
14 actual annual cost information necessary to calculate a three-year historic average of these
15 operating expenses in the absence of a storm.¹¹

⁹ Response to Interrogatory No. 66 in OPC’s Second Set of Interrogatories, a copy of the narrative portion of which is attached as Exhibit LK-4.

¹⁰ Supplemental Response to Interrogatory No. 66 in OPC’s Second Set of Interrogatories, a copy of the narrative portion of which is attached as Exhibit LK-5.

¹¹ Response to Interrogatory No. 90 in OPC’s Fourth Set of Interrogatories, a copy of the narrative portion of which is attached as Exhibit LK-6. Historic cost amounts were contained in Excel Attachment 11 of that response.

1 **B. Rule Requires Company to Demonstrate that Costs Were Caused by Storm**

2 **Q. DID THE COMPANY LIMIT THE CLAIMED COSTS TO THOSE CAUSED BY**
3 **THE STORM?**

4 A. No. The Company failed to exclude costs incurred from January 2019 through July 2019
5 that were inadequately justified or supported, even after the OPC specifically requested
6 such information in discovery.¹² It does not appear that the costs incurred in 2019 were
7 necessary to restore service. It appears that some of the costs *may* have been incurred to
8 repair damage caused by the storm, although the Company failed to document or
9 demonstrate that the storm actually caused such costs, much less that the costs were limited
10 to the costs necessary to restore service. It should be noted that the Company's Petition
11 for interim recovery, Petition for final recovery, and the Commission's Order authorizing
12 interim recovery all refer to "incremental restoration costs related to Hurricane Michael,"
13 presumably incurred for the restoration of service; they do not refer to other costs that may
14 have been incurred to repair other damage caused by the storm.

15
16 **C. Rule Requires that Costs be Prudent and Reasonable**

17 **Q. DOES RULE 25-6.0143, F.A.C., ALLOW RECOVERY OF IMPRUDENT OR**
18 **UNREASONABLE COSTS?**

19 A. No. The rule specifically states that "All costs charged to Account 228.1 are subject to
20 review for prudence and reasonableness by the Commission." Thus, all claimed costs must
21 be prudent and reasonable to qualify for ratemaking recovery.

¹² Responses to Interrogatory No. 46 and Nos. 53-64 in OPC's Second Set of Interrogatories.

1 **Q. WERE ALL CLAIMED COSTS PRUDENT AND REASONABLE?**

2 A. No. Certain of the costs incurred were not prudent and reasonable due to the Company's
3 failure to enter into contracts in the normal course of business before the storm. This led
4 to numerous contracts that reflected onerous terms, including excessive hourly labor rates
5 and billable hours, regardless of hours actually worked, as well as excessive hourly
6 equipment rental rates. In addition, certain costs incurred in 2019 were not necessary to
7 restore service, were not sufficiently documented to demonstrate that the costs were related
8 to damage caused by the storm, or were unreasonable given the circumstances, including
9 travel for contractors from outside the immediate area, and overtime that was not due to
10 emergency conditions or incurred to restore service.

11
12 **D. Rule Does Not Allow Utility to Expense Costs That Otherwise Would Be**
13 **Capitalized to Plant**

14 **Q. DOES THE RULE ALLOW THE COMPANY TO EXPENSE COSTS THAT**
15 **OTHERWISE WOULD BE CAPITALIZED TO PLANT?**

16 A. No. In fact, the Company correctly excluded other capitalized costs from its claimed
17 costs.¹³

18
19 **Q. DID THE COMPANY EXCLUDE ALL COSTS THAT OTHERWISE WOULD BE**
20 **OR COULD HAVE BEEN CAPITALIZED TO PLANT?**

21 A. No. It appears that certain costs may have been incurred to restore or replace assets, which
22 should have been capitalized, and not charged to the storm account. It also appears that

¹³ Direct Testimony of Mitchell Goldstein at page 8 and Exhibit MG-1 page 1 of 2.

1 certain of these costs may have been incurred to improve plant assets compared to their
2 design, construction, and or status prior to the storm, including storm hardening costs, in
3 which case the improvement costs were not caused by the storm and should not have been
4 charged to the storm account, regardless of whether the costs were properly expensed or
5 capitalized.

7 IV. DISALLOWANCE ISSUES

8 A. Regular Payroll and Related Costs

9 **Q. DESCRIBE THE REGULAR PAYROLL AND RELATED COSTS INCLUDED BY**
10 **THE COMPANY IN ITS CLAIMED COSTS.**

11 A. The Company included \$2.420 million in regular payroll and related costs in its claimed
12 costs after reduction for "non-incremental" costs.¹⁴

14 **Q. HAVE YOU EXCLUDED THESE REMAINING REGULAR PAYROLL AND**
15 **RELATED COSTS FROM THE COMPANY'S CLAIMED COSTS?**

16 A. Yes. I excluded the revenue requirement effect of these remaining regular payroll and
17 related costs as a disallowance on the table in the Summary section of my testimony.¹⁵

¹⁴ Direct Testimony of Mitchell Goldstein at 9-11 and Exhibit MG-1 at page 1 various lines. The Company started with the assessment of total Company regular payroll and related costs on line 4 of \$6.964 million and removed its assessment of non-incremental costs on line 15 of \$4.544 million to determine incremental regular payroll and related costs of \$2.420 million as reflected on line 29.

¹⁵ The effect of my recommendation amounts to a reduction of the Company's request by \$2.402 million on a retail jurisdictional basis after gross-up for the regulatory assessment fee.

1 **B. Incremental Costs Incurred for Line Contractors**

2 **Q. DESCRIBE THE COSTS INCURRED FOR LINE CONTRACTORS INCLUDED**
3 **BY THE COMPANY IN ITS CLAIMED COSTS.**

4 A. The Company included \$237.011 million for line contractors in its claimed costs.¹⁶ The
5 Company did not reduce these claimed costs by the “costs that normally would be charged
6 to non-cost recovery clause operating expenses in the absence of a storm.” Therefore, the
7 costs claimed by the Company for the line contractors are overstated.

8
9 **Q. HAVE YOU QUANTIFIED THE LINE CONTRACTOR “COSTS THAT**
10 **NORMALLY WOULD BE CHARGED TO NON-COST RECOVERY CLAUSE**
11 **OPERATING EXPENSES IN THE ABSENCE OF A STORM”?**

12 A. Yes. I quantified this amount as \$0.070 million. I used a three-year historic average as the
13 proxy for the line contractor cost that “normally would be charged to non-cost recovery
14 clause operating expenses in the absence of a storm.” This methodology was used in other
15 recent storm cost recovery proceedings and is a reasonable standard to use for this docket.

16 I excluded the revenue requirement effect of these costs as a disallowance on the
17 table in the Summary section of my testimony.

18
19 **C. Incremental Costs Incurred for Materials and Supplies**

20 **Q. DESCRIBE THE COSTS INCURRED FOR MATERIALS AND SUPPLIES**
21 **INCLUDED IN THE COMPANY’S CLAIMED COSTS.**

¹⁶ Exhibit MG-1 at page 1, line 31. This amount does not include an adjustment to capitalize costs or to reflect on a retail jurisdictional basis after gross-up for the regulatory assessment fee.

1 A. The Company included \$24.994 million for materials and supplies costs in its claimed
2 costs.¹⁷ The Company did not reduce the costs incurred for materials and supplies by the
3 “costs that normally would be charged to non-cost recovery clause operating expenses in
4 the absence of a storm” as specifically required by the rule. Therefore, the costs claimed
5 by the Company for materials and supplies are overstated.

6
7 **Q. HAVE YOU QUANTIFIED THE MATERIALS AND SUPPLIES “COSTS THAT**
8 **NORMALLY WOULD BE CHARGED TO NON-COST RECOVERY CLAUSE**
9 **OPERATING EXPENSES IN THE ABSENCE OF A STORM”?**

10 A. Yes. I quantified this amount as \$4.043 million. I used a three-year historic average as the
11 proxy for the materials and supplies expense that would have been “charged to non-cost
12 recovery clause operating expenses in the absence of a storm.” The use of a three-year
13 historic average is consistent with the Company’s methodology used for vegetation
14 management contractor costs.

15 I excluded the revenue requirement effect of these costs as a disallowance on the
16 table in the Summary section of my testimony.

17
18 **D. Third-Party Contractor Invoices**

19 1. **Limitation of 2018 Binder 6.0 Invoices to 40 Hours Per Week**

20 **Q. DESCRIBE THE BINDER 6.0 INVOICES.**

¹⁷ Exhibit MG-1 at page 1, line 34, less reimbursements in line 39. This amount does not include an adjustment to capitalize costs or to reflect on a retail jurisdictional basis after gross-up for the regulatory assessment fee.

1 A. The Company provided electronic copies of invoices and supporting documentation in 173
2 electronic "binders." Binder 6.0, one of the 173 binders, contains copies of invoices and
3 backup materials for services provided and billed by Smith Industrial Service Inc. ("Smith
4 Industrial"), which is based out of Mobile, Alabama. The Company contracted with Smith
5 Industrial to provide locate services using a hydro-excavation process. In response to OPC
6 discovery, the Company described the hydro-excavation process and Smith Industrial's
7 involvement in the following manner:¹⁸

8 **The hydro-excavation process required Gulf to have its contractor on standby for**
9 **facility owners to locate their underground infrastructure, so that Gulf could then**
10 **make repairs to its facilities without adversely impacting the governmental and**
11 **other underground facilities. Smith Industrial was the contractor engaged to**
12 **perform the required hydro-excavation, and they performed their work, or were**
13 **required to remain in place on a daily basis to perform their work, for storm**
14 **follow-up work for Distribution and Lighting following Hurricane Michael. The**
15 **use of Smith Industrial helped to ensure that Gulf would not damage critical**
16 **communication, sewer, water, and gas facilities during repair and rebuild of**
17 **Gulf's electric facilities.**

18 The Company did not contract directly with Smith Industrial, but rather
19 piggybacked on a contract between its affiliate Alabama Power Company and Smith
20 Industrial. Binder 6.0 contains multiple weekly invoices that were related to work
21 performed from December 2018 through April 2019. The vast majority of those invoices
22 include charges at hourly labor rates and truck rates for 112 hours per week based on 16
23 hours per day seven days a week. The only exceptions to the charges on this basis were at
24 the end of the billing process in April when partial weeks for one or more trucks were
25 invoiced. The billing rates for the two hydro vacuum excavation trucks utilized were \$215
26 per hour each, which included an amount for operator labor. The billing rate for the one

¹⁸ Response to Interrogatory No. 59 in OPC's Second Set of Interrogatories.

1 pickup truck utilized was \$100 per hour, which also included an amount for operator labor.
2 These were the billing rates contained in the 2018 contract with Alabama Power
3 Company.¹⁹ These contract rates were set based on a “basic” or normal work week of 40
4 hours per week. The contract at section V. defined a work week in the following manner:²⁰

5 **The basic work week will be Monday – Thursday or Tuesday – Friday 10**
6 **hours per day or Monday – Friday 8 hours per day.**

7 **Q. WHAT WERE THE AMOUNTS INVOICED IN 2018 AND 2019 FOR THE**
8 **BINDER 6.0 INVOICES?**

9 A. Smith Industrial billed \$548,976 in October 2018 for services provided in that month. It
10 billed another \$271,045 in December 2018 for services provided in November and
11 December 2018. It then billed another \$818,605 in April 2019 for services provided in the
12 first four months of 2019. The services in November and December 2018 and in January
13 through April 2019 included billings based on 112 hours per week for approximately 17
14 weeks even though Smith Industrial did not perform work during many of those hours. For
15 each truck (with labor included), the following amounts would have been invoiced for the
16 approximate seventeen-week period.

17	Hydro Vacuum Excavation Truck #1	\$409,360 (\$215 x 112 x 17)
18	Hydro Vacuum Excavation Truck #2	\$409,360 (\$215 x 112 x 17)
19	Pickup Truck	\$190,400 (\$100 x 112 x 17)

¹⁹ Excerpts from the contract were provided in the Company’s confidential response to POD 6 in OPC’s First Request for Production of Documents at Bates pages 001382-001388.

²⁰ *Id.* at Bates pages 001385-001386.

1 In addition, Smith Industrial charged labor costs for another person each week at
2 approximately \$8,140 per week (\$55 per hour regular and \$82.50 per hour overtime). The
3 labor was invoiced at 112 hours per week regardless of the actual hours of work performed.
4

5 **Q. DURING THE DECEMBER 2018 THROUGH APRIL 2019 TIME PERIOD, WERE**
6 **THE SMITH INDUSTRIAL CREWS WORKING 112 HOURS PER WEEK?**

7 A. No. The majority of the 112-hour work weeks were required during the initial service
8 restoration period in October 2018. By December, crews were working more on a regular
9 schedule. Thus, more than half of the hours charged by Smith Industrial during the
10 December 2018 through April 2019 time period were hours in which no services were
11 performed. The Company claims that Smith Industrial charged for these hours to be
12 available. In addition, backup documentation for the invoices reported the projects being
13 completed each day. On some days, six to eight specific projects might be listed as
14 completed. On other days, only one to three specific projects were listed. Still, there were
15 a number of days invoiced for which the backup documents did not list any specific projects
16 being completed for the day. For those days, the job description was "HYDRO
17 EXCAVATE – PANAMA CITY FL" or something similarly vague.
18

19 **Q. ARE THESE CHARGES REASONABLE?**

20 A. No. The Smith Industrial charges are excessive in comparison to the actual services
21 provided to Gulf. The contract does not require the Company to pay Smith Industrial an
22 hourly retainer simply to be available; however, that is exactly what they charged and what

1 the Company paid. It is not reasonable to expect Gulf's customers to pay for charges that
2 were not required pursuant to the contract.
3

4 **Q. WHAT IS YOUR RECOMMENDATION AND THE EFFECT ON THE**
5 **COMPANY'S CLAIMED COSTS?**

6 A. I recommend that the amount of Smith Industrial charges be limited based on the "basic"
7 or normal work week for the services provided in the December 2018 through April 2019
8 time period. The effect of this recommendation is a reduction to the Company's request
9 of \$0.163 million for December 2018 alone on a retail jurisdictional basis after gross-up
10 for the regulatory assessment fee. In addition, I recommend similar limitations for 2019
11 invoices if the Commission even allows the costs incurred during 2019 as part of the overall
12 recoverable costs. The effect of this recommendation regarding 2019 invoices amounts to
13 a further reduction to the Company's request of \$0.503 million on a retail jurisdictional
14 basis after gross-up for the regulatory assessment fee.
15

16 **2. Overtime Overbillings for Binder 115.0 Invoices**

17 **Q. WERE THERE PROBLEMS WITH CERTAIN INVOICES PROCESSED AND**
18 **INCLUDED IN BINDER 115.0?**

19 A. Yes. The Company's Binder 115.0 included one consolidated invoice, number 2638L1,
20 for several weeks from Utilicon Services, a distribution contractor. The invoice backup
21 for the weeks ending October 21, 2018 and October 28, 2018 contained an incorrect split

1 between regular and overtime hours.²¹ Backup for the week ending October 21, 2018
2 shows straight-time hours billed of 15 hours and overtime hours billed of 78.5 hours for
3 most employees when the week started on a Tuesday. Backup for the week ending October
4 28, 2018 shows straight-time hours billed of 5 hours and overtime hours billed of 45 hours
5 for most employees when the week started on a Monday and lasted for three days that
6 week. There was nothing in the contract for this contractor that allowed for such a disparity
7 in the split between regular and overtime pay. Thus, there was no basis for the low number
8 of straight-time hours in each week before overtime began.

9
10 **Q. HAS THE COMPANY AGREED THAT THE ABOVE-REFERENCED CHARGES**
11 **IN BINDER 115.0 WERE EXCESSIVE AND THAT ITS REQUEST SHOULD BE**
12 **REDUCED?**

13 **A.** Yes. The Company agreed that a billing error was made and that it would seek to correct
14 its request as part of its rebuttal testimony in this proceeding. The Company responded to
15 discovery on the issue by stating the following:²²

16 **Gulf has determined that the invoice in binder 115.0 for Utilicon Services was**
17 **billed incorrectly for ST and OT labor. The overpayment of this invoice totals**
18 **\$6,004.80, which Gulf plans to remove from the total costs for which it is seeking**
19 **recovery in this proceeding. Gulf anticipates submitting a revised cost recovery**
20 **figure, which will reflect the removal of the \$6,004.80, with its rebuttal testimony.**

21 The Company's calculation of the overbilling error correction appears to be
22 reasonable.

²¹ Confidential response to POD 10 in OPC's First Request for Production of Documents for invoice binder 115.0, at Bates pages 034973-76.

²² Confidential response to Interrogatory No. 82 in OPC's Third Set of Interrogatories.

1 Q. HAVE YOU INCLUDED AN ADJUSTMENT TO CORRECT THIS
2 OVERBILLING IN YOUR SUMMARY TABLE?

3 A. Yes. I recommend a reduction to the Company's request of \$0.006 million, on a retail
4 jurisdictional basis after gross-up for the regulatory assessment fee, to correct the
5 overbilling error.
6

7 3. Overbillings Due to Use of Premature 2019 Billing Rates and Improper
8 Overtime Time Rates for Binder 100.0 Invoices

9 Q. WHAT PROBLEM DID YOU IDENTIFY IN REGARD TO CERTAIN BINDER
10 100.0 INVOICES?

11 A. Binder 100.0 contained invoices for the distribution contractor PowerGrid Services, LLC.
12 The contracts for this vendor²³ indicated different rates for 2018 and 2019. The invoices
13 for December 2018, after the week ending December 1, 2018, reflected a premature
14 increase to the 2019 rates. In addition, overtime rates of 1.40 times the regular rate were
15 supposed to be paid for the crews originally contracting with Alabama Power Company,
16 while the crews originally contracting with Gulf Power Company did not have contract
17 authorization to include an escalation for overtime during 2018. For the crews working
18 under the Gulf contract, several of the invoices from earlier in 2018 included all time
19 correctly billed at the regular rates while others during the last three weeks of December
20 2018 included overtime hours billed using overtime rates.

²³ Confidential response to POD 6 in OPC's First Request for Production of Documents at Bates pages 001265-001267 and the Confidential attachment in the response to Interrogatory No. 75 in OPC's Second Set of Interrogatories.

1 Q. HAS THE COMPANY AGREED THAT THE CHARGES WERE EXCESSIVE
2 AND SHOULD BE CORRECTED?

3 A. Yes. The Company agreed that billing errors were made and that it would seek to correct
4 its request as part of its rebuttal testimony in this proceeding. The Company responded to
5 discovery on the issue by stating the following:²⁴

6 **Second, Gulf has determined that certain other invoices produced in binder**
7 **100.0 were incorrectly paid double time. Those invoices are as follows: 3149,**
8 **3162, 3163, 3167, 3227, 3230, 3229, 3265, 3264, 3266, 3313, 3320, and 3321. The**
9 **overpayment of these invoices totals \$45,871.98, which Gulf plans to remove**
10 **from the total costs for which it is seeking recovery in this proceeding. Gulf**
11 **anticipates submitting a revised cost recovery figure, which reflects the**
12 **removal of the \$45,871.98, with its rebuttal testimony.**

13 The reference above in the Company's response to "double time" should be
14 "overtime" because there was no "double time" billed on the referenced invoices. In
15 addition, OPC sought clarification concerning the premature use of 2019 rates in December
16 2018 invoicing since there was no reference to such in the Company's original response.
17 The Company confirmed that its corrected calculation also reflects the correction of the
18 premature application of 2019 billing rates. The Company responded to discovery on the
19 issue by stating the following:²⁵

20 **The second paragraph in Gulf's response to OPC's Second Set of**
21 **Interrogatories No. 75, should have stated "incorrectly paid double time and**
22 **2019 rates". The analysis resulting in the reduction of \$45,871.98, which Gulf**
23 **plans to remove from the total costs for which it is seeking recovery in this**
24 **proceeding, was initially calculated with the premature application of 2019**
25 **rates, but was corrected by utilizing the 2018 rates that were in effect when the**
26 **work was performed. As stated in Gulf's response to OPC's Second Set of**
27 **Interrogatories No. 75, Gulf will provide a revised cost recovery figure, which**
28 **reflects the removal of the \$45,871.98, with its rebuttal testimony.**

²⁴ Confidential response to Interrogatory No. 75 in OPC's Second Set of Interrogatories.

²⁵ Response to Interrogatory No. 89 in OPC's Fourth Set of Interrogatories.

1 Q. HAVE YOU INCLUDED AN ADJUSTMENT TO CORRECT THESE
2 OVERBILLINGS IN YOUR SUMMARY TABLE?

3 A. Yes. I recommend a reduction of \$0.046 million to the Company's request on a retail
4 jurisdictional basis after gross-up for the regulatory assessment fee, to correct the
5 overbillings.
6

7 **E. Other Contractor Costs Incurred In 2019**

8 Q. DESCRIBE THE OTHER COSTS THAT WERE INCURRED IN 2019 AND
9 INCLUDED IN THE COMPANY'S CLAIMED COSTS.

10 A. The Company included more than \$20 million for contractor costs incurred in 2019 in its
11 claimed costs. The Company generally characterized these costs as "rebuild costs,"
12 whereas it characterized other costs as "storm restoration costs." The Master Log of the
13 third-party invoices includes the dates that the costs were incurred for each invoice.
14 Therefore, it is possible to separately identify the claimed costs that were incurred in 2019.
15

16 Q. DID THE COMPANY DEMONSTRATE THAT THE "REBUILD COSTS"
17 INCURRED IN 2019 WERE STORM RELATED?

18 A. No. OPC requested the Company's documentation demonstrating that the costs incurred
19 in 2019 were storm related. The Company's response to OPC's relevant interrogatory is
20 quoted below; although, it should be noted that the Company repeatedly referenced this

1 response as its response to numerous other OPC requests for more specific information
2 related to specific invoices.²⁶

3 **QUESTION:**

4
5 **Refer to the "Hurricane Michael Master Log", specifically to the tab marked**
6 **with Bates number 62133. Explain and describe all criteria used to classify**
7 **2019 invoices as storm related. Provide all documents that document these**
8 **criteria. If none, then describe how these criteria were adopted and applied**
9 **and how they were communicated to the accounting and auditing personnel**
10 **who reviewed the costs.**

11
12 **RESPONSE:**

13 **Due to the intensity of Hurricane Michael and the devastation left behind, the**
14 **efforts to rebuild the service area to required construction standards, cleanup**
15 **of the system, and assist with the elevated level of customer requests as they**
16 **rebuilt their facilities carried into 2019. After the initial restoration efforts**
17 **were coming to a close, multiple system audits of Gulf's electric systems were**
18 **completed by Power Delivery and Lighting Business Units to help identify**
19 **areas where additional work was required to complete the restoration process**
20 **of the system. These areas include Lighting, Vegetation Management,**
21 **Distribution and Transmission Lines. The support of these areas included**
22 **materials, which in some cases required long lead times, warehousing,**
23 **environmental, mapping updates, and work management. The follow-up work**
24 **in 2019 was coordinated by designed Construction coordinators to ensure**
25 **proper allocation of contactor labor and material. For these reasons, the work**
26 **classified as 2019 is considered storm related and part of the storm restoration**
27 **process.**

28
29 **In addition, Transmission Substation work could not be completed until 2019**
30 **due to repairs that were not able to be completed immediately because the**
31 **work required a new design, and procurement of new equipment and/or**
32 **materials, which in some cases required long lead times and outages to install.**
33 **Temporary measures were put in place until permanent repairs could be**
34 **made. For these reasons, the work classified as 2019 is considered storm**
35 **related and part of the storm restoration process.**

²⁶ Response to Interrogatory No. 46 in OPC's Second Set of Interrogatories.

1 **Q. DID THE COMPANY CAPITALIZE ANY OF THE COSTS INCURRED IN 2019?**

2 A. No. The Company's description of its rebuild activities provided in response to OPC
3 discovery that I previously described, together with a review of the invoices for the costs
4 incurred, indicate that the costs for such activities normally would be, and should have
5 been, capitalized to plant, not expensed. For example, the Company cites "work" that
6 "required a new design, and procurement of new equipment and/or materials, which in
7 some cases required long lead times and outages to install." These activities do not appear
8 to be "expense" activities, but rather are consistent with the re-construction or betterment
9 of the existing plant assets. If the costs had been capitalized, then they would not be
10 included in the claimed costs, consistent with rule 25-6.0143, F.A.C., and consistent with
11 the Company's removal of other capitalized costs from its claimed costs.

12
13 **Q. ARE THERE OTHER CONCERNS WITH THE COSTS INCURRED IN 2019?**

14 A. Yes. In the Company's response to OPC's Interrogatory 46, quoted above, it claimed that
15 certain work "required a new design," which indicates that the scope of work went beyond
16 that necessary simply to "rebuild" the system as it existed prior to the storm. This
17 description of the scope of work particularly supports capitalization of these costs, which
18 would require that they be excluded from the claimed costs on that basis alone.

19
20 **Q. WHAT IS THE EFFECT OF YOUR RECOMMENDATIONS ON THE**
21 **COMPANY'S CLAIMED COSTS.**

22 A. I recommend a reduction of \$20.009 million in the Company's claimed costs (total
23 Company basis before any cost gross-ups) to remove the remainder of the 2019 invoiced

1 costs that I have not otherwise addressed. This equates to \$19.941 million on a retail
2 jurisdictional basis after gross-up for the regulatory assessment fee. The invoiced costs on
3 a total company basis incurred and identified as storm recovery and restoration efforts
4 during 2019 and included in the Company's requested recovery totaled \$20.514 million.
5 (The Company's requested costs exclude amounts paid to Burford's Tree Service for
6 vegetation management services due to the Company's application of the ICCA
7 methodology for all of that contractor's 2019 invoices.) From this total, I removed the
8 \$0.505 million reduction in 2019 invoiced costs from Smith Industrial that I recommended
9 above to derive the reduction amount of \$20.009 million on a total company basis before
10 cost gross-ups.

11
12 **F. Exceptions Noted By The Company On The Master Log**

13 **Q. DESCRIBE THE "EXCEPTIONS" NOTED BY THE COMPANY IN THE**
14 **MASTER LOG.**

15 A. The Company has noted "exceptions" on certain invoices listed in the Master Log where
16 the amounts require further investigation or reflect disagreement with the vendor over the
17 charges.

18
19 **Q. HAS THE COMPANY INCLUDED THE FULL COST OF THE INVOICES**
20 **INCLUDING THE ABOVE-NOTED "EXCEPTIONS" IN ITS CLAIMED COSTS?**

21 A. This appears to be the case based on the Company's responses to OPC discovery. However,
22 I cannot be certain that this is true in all instances because the Company refuses to provide

1 a reconciliation of its claimed costs summarized on Exhibit MG-1 page 1 of 2 to the sum
2 of the invoices listed in the Master Log.
3

4 **Q. ARE THERE OTHER OUTSTANDING "EXCEPTIONS" THAT ARE INCLUDED**
5 **IN THE CLAIMED COSTS? IF SO, WHAT IS THE POTENTIAL EFFECT OF**
6 **THESE "EXCEPTIONS"?**

7 **A.** Yes. The resolution of these outstanding exceptions may reduce the claimed costs. One
8 example of an outstanding exception is as follows.²⁷

9 **QUESTION:**

10
11 Refer to the "Hurricane Michael Master Log," specifically to the worksheet
12 marked with Bates number 62133 and to cell V1565 as an example of similar
13 comments in column V. Provide the support developed for each such
14 exception. In addition, describe the action taken in response to each such
15 exception and describe how each such action affected the recoverable costs
16 sought by the Company in this proceeding.
17

18 **RESPONSE:**

19
20 Gulf's invoice review found exceptions with some of the H&S invoices and
21 Gulf is working with the vendor to resolve these exceptions. The \$500K for the
22 accrual is the amount currently included in Hurricane Michael storm charges
23 based upon available information and analysis of the H&S invoices. The
24 accrual will be modified or eliminated once the exceptions related to the H&S
25 invoices have been resolved.

²⁷ Response to Interrogatory No. 50 in OPC's Second Set of Interrogatories.

1 **Q. HAVE YOU REFLECTED DISALLOWANCES FOR THE EXCEPTIONS LISTED**
2 **ON THE MASTER LOG?**

3 A. No. However, the OPC reserves the right to recommend additional disallowances for the
4 exceptions that could not be tracked from the Master Log to Exhibit MG-1 due to the
5 Company's refusal to provide a reconciliation.
6

7 **G. Interest On Unamortized Balance**

8 **Q. WHAT IS THE AMOUNT OF INTEREST INCLUDED BY THE COMPANY IN**
9 **ITS REQUEST?**

10 A. The Company included \$8.304 million in interest on the unamortized reserve balance on
11 line 54 of Exhibit MG-1. After application of the gross-up for regulatory assessment fees,
12 the amount of interest included in the Company's request is \$8.310 million.
13

14 **Q. HOW DID THE COMPANY QUANTIFY THE INTEREST COMPONENT?**

15 A. The Company calculated interest from June 2019 through the assumed payoff of the
16 recovery balance in April 2023 at a projected commercial paper rate of 1.66% for the
17 majority of future months.
18

19 **Q. IS THE COMPANY ENTITLED TO RECOVER INTEREST?**

20 A. No. Rule 25-6.0143, F.A.C., does not address or authorize interest. The initial
21 Commission Order that approved the Interim Recovery pursuant to the 2017 Stipulation
22 and Settlement Agreement did not authorize interest, although it states that it will consider

1 interest, along with final expenditures and over/under recovery, in this subsequent
2 proceeding.²⁸
3

4 **Q. ARE THERE OTHER REASONS WHY THE COMPANY SHOULD NOT**
5 **RECOVER INTEREST OR THAT IT SHOULD RECOVER A LESSER AMOUNT**
6 **THAN IT INCLUDED IN ITS CLAIMED COSTS?**

7 A. Yes. First, short term interest rates are less than the Company forecast when it filed its
8 Petition and quantified the interest included in its claimed costs. One-month Libor interest
9 rates are presently less than 0.2%. If the Commission authorizes recovery of interest, then
10 it should reflect the actual interest on the unrecovered storm costs, not an outdated and
11 excessive estimate of the interest.

12 Second, the Company has been able to reduce its current income tax expense and
13 therefore its financing requirements due to its ability to deduct the remaining tax basis of
14 assets that were replaced (due to the casualty loss deduction) and its ability to deduct the
15 claimed costs before recovery through the storm surcharge. These savings were due to
16 avoided financing costs at its grossed-up rate of return. If the Commission authorizes
17 recovery of interest, then the amount authorized should reflect an offset for the avoided
18 financing costs, even if the net result is negative.

²⁸ Order No. PSC-2019-0221-PCO-EI at page 2, implementing Paragraph 7 of the Stipulation and Settlement Agreement approved in Order No. PSC-17-0178-S-EI.

1 **Q. WHAT IS YOUR RECOMMENDATION?**

2 A. I recommend that the full interest component, \$8.304 million, be removed from the
3 Company's claimed costs. Alternatively, I recommend that the interest expense be
4 recalculated each month based on the actual expense on the unrecovered cost offset by the
5 grossed-up return on tax savings from the casualty losses and deductions of other costs
6 prior to revenue recoveries.

7

8 **Q. DOES THIS COMPLETE YOUR PREPARED DIRECT TESTIMONY?**

9 A. Yes.

EXHIBITS
OF
LANE KOLLEN

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10-10-10 10-10-10 10-10-10 10-10-10 10-10-10 10-10-10 10-10-10 10-10-10

10-10-10 10-10-10 10-10-10

RESUME OF LANE KOLLEN, VICE PRESIDENT

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.

RESUME OF LANE KOLLEN, VICE PRESIDENT

EXPERIENCE

1986 to

Present:

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

1983 to

1986:

Energy Management Associates: Lead Consultant.

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

1976 to

1983:

The Toledo Edison Company: Planning Supervisor.

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

Rate phase-ins.

Construction project cancellations and write-offs.

Construction project delays.

Capacity swaps.

Financing alternatives.

Competitive pricing for off-system sales.

Sale/leasebacks.

RESUME OF LANE KOLLEN, VICE PRESIDENT

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	

Regulatory Commissions and
Government Agencies

Cities in Texas-New Mexico Power Company's Service Territory
Cities in AEP Texas Central Company's Service Territory
Cities in AEP Texas North Company's Service Territory
Georgia Public Service Commission Staff
Kentucky Attorney General's Office, Division of Consumer Protection
Louisiana Public Service Commission Staff
Maine Office of Public Advocate
New York State Energy Office
Office of Public Utility Counsel (Texas)

RESUME OF LANE KOLLEN, VICE PRESIDENT

Utilities

Allegheny Power System
Atlantic City Electric Company
Carolina Power & Light Company
Cleveland Electric Illuminating Company
Delmarva Power & Light Company
Duquesne Light Company
General Public Utilities
Georgia Power Company
Middle South Services
Nevada Power Company
Niagara Mohawk Power Corporation

Otter Tail Power Company
Pacific Gas & Electric Company
Public Service Electric & Gas
Public Service of Oklahoma
Rochester Gas and Electric
Savannah Electric & Power Company
Seminole Electric Cooperative
Southern California Edison
Talquin Electric Cooperative
Tampa Electric
Texas Utilities
Toledo Edison Company

**Expert Testimony Appearances
of
Lane Kollen
As of June 2020**

Date	Case	Jurisdct.	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 Intervenor	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.

**Expert Testimony Appearances
of
Lane Kollen
As of June 2020**

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 Intervenor	Metropolitan Edison Co.	Nonutility generator deferred cost recovery.
5/88	M-87017-2C005	PA	GPU Industrial Intervenor	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 Intervenor	Metropolitan Edison Co.	Nonutility generator deferred cost recovery, SFAS No. 92.
7/88	M-87017-2C005 Rebuttal	PA	GPU Industrial Intervenor	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).

**Expert Testimony Appearances
of
Lane Kollen
As of June 2020**

Date	Case	Jurisdct.	Party	Utility	Subject
12/88	U-17949 Rebuttal	LA	Louisiana Public Service Commission Staff	South Central Bell	Compensated absences (SFAS No. 43), pension expense (SFAS No. 87), Part 32, income tax normalization.
2/89	U-17282 Phase II	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Revenue requirements, phase-in of River Bend 1, recovery of canceled plant.
6/89	881602-EU 890326-EU	FL	Talquin Electric Cooperative	Talquin/City of Tallahassee	Economic analyses, incremental cost-of-service, average customer rates.
7/89	U-17970	LA	Louisiana Public Service Commission Staff	AT&T Communications of South Central States	Pension expense (SFAS No. 87), compensated absences (SFAS No. 43), Part 32.
8/89	8555	TX	Occidental Chemical Corp.	Houston Lighting & Power Co.	Cancellation cost recovery, tax expense, revenue requirements.
8/89	3840-U	GA	Georgia Public Service Commission Staff	Georgia Power Co.	Promotional practices, advertising, economic development.
9/89	U-17282 Phase II Detailed	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Revenue requirements, detailed investigation.
10/89	8880	TX	Enron Gas Pipeline	Texas-New Mexico Power Co.	Deferred accounting treatment, sale/leaseback.
10/89	8928	TX	Enron Gas Pipeline	Texas-New Mexico Power Co.	Revenue requirements, imputed capital structure, cash working capital.
10/89	R-891364	PA	Philadelphia Area Industrial Energy Users Group	Philadelphia Electric Co.	Revenue requirements.
11/89 12/89	R-891364 Surrebuttal (2 Filings)	PA	Philadelphia Area Industrial Energy Users Group	Philadelphia Electric Co.	Revenue requirements, sale/leaseback.
1/90	U-17282 Phase II Detailed Rebuttal	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Revenue requirements, detailed investigation.
1/90	U-17282 Phase III	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Phase-in of River Bend 1, deregulated asset plan.
3/90	890319-EI	FL	Florida Industrial Power Users Group	Florida Power & Light Co.	O&M expenses, Tax Reform Act of 1986.
4/90	890319-EI Rebuttal	FL	Florida Industrial Power Users Group	Florida Power & Light Co.	O&M expenses, Tax Reform Act of 1986.
4/90	U-17282	LA 19 th Judicial District Ct.	Louisiana Public Service Commission	Gulf States Utilities	Fuel clause, gain on sale of utility assets.

**Expert Testimony Appearances
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Lane Kollen
As of June 2020**

Date	Case	Jurisdic.	Party	Utility	Subject
9/90	90-158	KY	Kentucky Industrial Utility Customers	Louisville Gas & Electric Co.	Revenue requirements, post-test year additions, forecasted test year.
12/90	U-17282 Phase IV	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Revenue requirements.
3/91	29327, et. al.	NY	Multiple Intervenors	Niagara Mohawk Power Corp.	Incentive regulation.
5/91	9945	TX	Office of Public Utility Counsel of Texas	El Paso Electric Co.	Financial modeling, economic analyses, prudence of Palo Verde 3.
9/91	P-910511 P-910512	PA	Allegheny Ludlum Corp., Armco Advanced Materials Co., The West Penn Power Industrial Users' Group	West Penn Power Co.	Recovery of CAAA costs, least cost financing.
9/91	91-231-E-NC	WV	West Virginia Energy Users Group	Monongahela Power Co.	Recovery of CAAA costs, least cost financing.
11/91	U-17282	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Asset impairment, deregulated asset plan, revenue requirements.
12/91	91-410-EL-AIR	OH	Air Products and Chemicals, Inc., Armco Steel Co., General Electric Co., Industrial Energy Consumers	Cincinnati Gas & Electric Co.	Revenue requirements, phase-in plan.
12/91	PUC Docket 10200	TX	Office of Public Utility Counsel of Texas	Texas-New Mexico Power Co.	Financial integrity, strategic planning, declined business affiliations.
5/92	910890-EI	FL	Occidental Chemical Corp.	Florida Power Corp.	Revenue requirements, O&M expense, pension expense, OPEB expense, fossil dismantling, nuclear decommissioning.
8/92	R-00922314	PA	GPU Industrial Intervenors	Metropolitan Edison Co.	Incentive regulation, performance rewards, purchased power risk, OPEB expense.
9/92	92-043	KY	Kentucky Industrial Utility Consumers	Generic Proceeding	OPEB expense.
9/92	920324-EI	FL	Florida Industrial Power Users' Group	Tampa Electric Co.	OPEB expense.
9/92	39348	IN	Indiana Industrial Group	Generic Proceeding	OPEB expense.
9/92	910840-PU	FL	Florida Industrial Power Users' Group	Generic Proceeding	OPEB expense.
9/92	39314	IN	Industrial Consumers for Fair Utility Rates	Indiana Michigan Power Co.	OPEB expense.

**Expert Testimony Appearances
of
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As of June 2020**

Date	Case	Jurisdct.	Party	Utility	Subject
11/92	U-19904	LA	Louisiana Public Service Commission Staff	Gulf States Utilities /Entergy Corp.	Merger.
11/92	8469	MD	Westvaco Corp., Eastalco Aluminum Co.	Potomac Edison Co.	OPEB expense.
11/92	92-1715-AU-COI	OH	Ohio Manufacturers Association	Generic Proceeding	OPEB expense.
12/92	R-00922378	PA	Armco Advanced Materials Co., The WPP Industrial Intervenor	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 (Surebuttal)	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.

**Expert Testimony Appearances
of
Lane Kollen
As of June 2020**

Date	Case	Jurisdic.	Party	Utility	Subject
10/93	U-17735	LA	Louisiana Public Service Commission Staff	Cajun Electric Power Cooperative	Revenue requirements, debt restructuring agreement, River Bend cost recovery.
1/94	U-20647	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	Audit and investigation into fuel clause costs.
4/94	U-20647 (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	Nuclear and fossil unit performance, fuel costs, fuel clause principles and guidelines.
4/94	U-20647 (Supplemental Surrebuttal)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	Audit and investigation into fuel clause costs.
5/94	U-20178	LA	Louisiana Public Service Commission Staff	Louisiana Power & Light Co.	Planning and quantification issues of least cost integrated resource plan.
9/94	U-19904 Initial Post-Merger Earnings Review	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	River Bend phase-in plan, deregulated asset plan, capital structure, other revenue requirement issues.
9/94	U-17735	LA	Louisiana Public Service Commission Staff	Cajun Electric Power Cooperative	G&T cooperative ratemaking policies, exclusion of River Bend, other revenue requirement issues.
10/94	3905-U	GA	Georgia Public Service Commission Staff	Southern Bell Telephone Co.	Incentive rate plan, earnings review.
10/94	5258-U	GA	Georgia Public Service Commission Staff	Southern Bell Telephone Co.	Alternative regulation, cost allocation.
11/94	U-19904 Initial Post-Merger Earnings Review (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	River Bend phase-in plan, deregulated asset plan, capital structure, other revenue requirement issues.
11/94	U-17735 (Rebuttal)	LA	Louisiana Public Service Commission Staff	Cajun Electric Power Cooperative	G&T cooperative ratemaking policy, exclusion of River Bend, other revenue requirement issues.
4/95	R-00943271	PA	PP&L Industrial Customer Alliance	Pennsylvania Power & Light Co.	Revenue requirements. Fossil dismantling, nuclear decommissioning.
6/95	3905-U Rebuttal	GA	Georgia Public Service Commission	Southern Bell Telephone Co.	Incentive regulation, affiliate transactions, revenue requirements, rate refund.
6/95	U-19904 (Direct)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	Gas, coal, nuclear fuel costs, contract prudence, base/fuel realignment.
10/95	95-02614	TN	Tennessee Office of the Attorney General Consumer Advocate	BellSouth Telecommunications, Inc.	Affiliate transactions.
10/95	U-21485 (Direct)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	Nuclear O&M, River Bend phase-in plan, base/fuel realignment, NOL and AltMin asset deferred taxes, other revenue requirement issues.

**Expert Testimony Appearances
of
Lane Kollen
As of June 2020**

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

**Expert Testimony Appearances
of
Lane Kollen
As of June 2020**

Date	Case	Jurisdic.	Party	Utility	Subject
7/97	U-22092	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Depreciation rates and methodologies, River Bend phase-in plan.
8/97	97-300	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas & Electric Co., Kentucky Utilities Co.	Merger policy, cost savings, surcredit sharing mechanism, revenue requirements, rate of return.
8/97	R-00973954 (Surrebuttal)	PA	PP&L Industrial Customer Alliance	Pennsylvania Power & Light Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning.
10/97	97-204	KY	Alcan Aluminum Corp. Southwire Co.	Big Rivers Electric Corp.	Restructuring, revenue requirements, reasonableness.
10/97	R-974008	PA	Metropolitan Edison Industrial Users Group	Metropolitan Edison Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning, revenue requirements.
10/97	R-974009	PA	Penelec Industrial Customer Alliance	Pennsylvania Electric Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning, revenue requirements.
11/97	97-204 (Rebuttal)	KY	Alcan Aluminum Corp. Southwire Co.	Big Rivers Electric Corp.	Restructuring, revenue requirements, reasonableness of rates, cost allocation.
11/97	U-22491	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, other revenue requirement issues.
11/97	R-00973953 (Surrebuttal)	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning.
11/97	R-973981	PA	West Penn Power Industrial Intervenor	West Penn Power Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, fossil decommissioning, revenue requirements, securitization.
11/97	R-974104	PA	Duquesne Industrial Intervenor	Duquesne Light Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning, revenue requirements, securitization.
12/97	R-973981 (Surrebuttal)	PA	West Penn Power Industrial Intervenor	West Penn Power Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, fossil decommissioning, revenue requirements.
12/97	R-974104 (Surrebuttal)	PA	Duquesne Industrial Intervenor	Duquesne Light Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning, revenue requirements, securitization.
1/98	U-22491 (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, other revenue requirement issues.

**Expert Testimony Appearances
of
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As of June 2020**

Date	Case	Jurisdic.	Party	Utility	Subject
2/98	8774	MD	Westvaco	Potomac Edison Co.	Merger of Duquesne, AE, customer safeguards, savings sharing.
3/98	U-22092 (Allocated Stranded Cost Issues)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Restructuring, stranded costs, regulatory assets, securitization, regulatory mitigation.
3/98	8390-U	GA	Georgia Natural Gas Group, Georgia Textile Manufacturers Assoc.	Atlanta Gas Light Co.	Restructuring, unbundling, stranded costs, incentive regulation, revenue requirements.
3/98	U-22092 (Allocated Stranded Cost Issues) (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Restructuring, stranded costs, regulatory assets, securitization, regulatory mitigation.
3/98	U-22491 (Supplemental Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, other revenue requirement issues.
10/98	97-596	ME	Maine Office of the Public Advocate	Bangor Hydro-Electric Co.	Restructuring, unbundling, stranded costs, T&D revenue requirements.
10/98	9355-U	GA	Georgia Public Service Commission Adversary Staff	Georgia Power Co.	Affiliate transactions.
10/98	U-17735 Rebuttal	LA	Louisiana Public Service Commission Staff	Cajun Electric Power Cooperative	G&T cooperative ratemaking policy, other revenue requirement issues.
11/98	U-23327	LA	Louisiana Public Service Commission Staff	SWEPCO, CSW and AEP	Merger policy, savings sharing mechanism, affiliate transaction conditions.
12/98	U-23358 (Direct)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, tax issues, and other revenue requirement issues.
12/98	98-577	ME	Maine Office of Public Advocate	Maine Public Service Co.	Restructuring, unbundling, stranded cost, T&D revenue requirements.
1/99	98-10-07	CT	Connecticut Industrial Energy Consumers	United Illuminating Co.	Stranded costs, investment tax credits, accumulated deferred income taxes, excess deferred income taxes.
3/99	U-23358 (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, tax issues, and other revenue requirement issues.
3/99	98-474	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co.	Revenue requirements, alternative forms of regulation.
3/99	98-426	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Revenue requirements, alternative forms of regulation.

**Expert Testimony Appearances
of
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As of June 2020**

Date	Case	Jurisdic.	Party	Utility	Subject
3/99	99-082	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co.	Revenue requirements.
3/99	99-083	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Revenue requirements.
4/99	U-23358 (Supplemental Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, tax issues, and other revenue requirement issues.
4/99	99-03-04	CT	Connecticut Industrial Energy Consumers	United Illuminating Co.	Regulatory assets and liabilities, stranded costs, recovery mechanisms.
4/99	99-02-05	CT	Connecticut Industrial Utility Customers	Connecticut Light and Power Co.	Regulatory assets and liabilities, stranded costs, recovery mechanisms.
5/99	98-426 99-082 (Additional Direct)	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co.	Revenue requirements.
5/99	98-474 99-083 (Additional Direct)	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Revenue requirements.
5/99	98-426 98-474 (Response to Amended Applications)	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co., Kentucky Utilities Co.	Alternative regulation.
6/99	97-596	ME	Maine Office of Public Advocate	Bangor Hydro-Electric Co.	Request for accounting order regarding electric industry restructuring costs.
7/99	U-23358	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Affiliate transactions, cost allocations.
7/99	99-03-35	CT	Connecticut Industrial Energy Consumers	United Illuminating Co.	Stranded costs, regulatory assets, tax effects of asset divestiture.
7/99	U-23327	LA	Louisiana Public Service Commission Staff	Southwestern Electric Power Co., Central and South West Corp, American Electric Power Co.	Merger Settlement and Stipulation.
7/99	97-596 Surrebuttal	ME	Maine Office of Public Advocate	Bangor Hydro-Electric Co.	Restructuring, unbundling, stranded cost, T&D revenue requirements.
7/99	98-0452-E-GI	WV	West Virginia Energy Users Group	Monongahela Power, Potomac Edison, Appalachian Power, Wheeling Power	Regulatory assets and liabilities.

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8/99	98-577 Surrebuttal	ME	Maine Office of Public Advocate	Maine Public Service Co.	Restructuring, unbundling, stranded costs, T&D revenue requirements.
8/99	98-426 99-082 Rebuttal	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co.	Revenue requirements.
8/99	98-474 98-083 Rebuttal	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Revenue requirements.
8/99	98-0452-E-GI Rebuttal	WV	West Virginia Energy Users Group	Monongahela Power, Potomac Edison, Appalachian Power, Wheeling Power	Regulatory assets and liabilities.
10/99	U-24182 Direct	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, affiliate transactions, tax issues, and other revenue requirement issues.
11/99	PUC Docket 21527	TX	The Dallas-Fort Worth Hospital Council and Coalition of Independent Colleges and Universities	TXU Electric	Restructuring, stranded costs, taxes, securitization.
11/99	U-23358 Surrebuttal Affiliate Transactions Review	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Service company affiliate transaction costs.
01/00	U-24182 Surrebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, affiliate transactions, tax issues, and other revenue requirement issues.
04/00	99-1212-EL-ETP 99-1213-EL-ATA 99-1214-EL-AAM	OH	Greater Cleveland Growth Association	First Energy (Cleveland Electric Illuminating, Toledo Edison)	Historical review, stranded costs, regulatory assets, liabilities.
05/00	2000-107	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Co.	ECR surcharge roll-in to base rates.
05/00	U-24182 Supplemental Direct	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Affiliate expense proforma adjustments.
05/00	A-110550F0147	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy	Merger between PECO and Unicom.
05/00	99-1658-EL-ETP	OH	AK Steel Corp.	Cincinnati Gas & Electric Co.	Regulatory transition costs, including regulatory assets and liabilities, SFAS 109, ADIT, EDIT, ITC.

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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 Intervenor	Duquesne Light Co.	Final accounting for stranded costs, including treatment of auction proceeds, taxes, capital costs, switchback costs, and excess pension funding.
11/00	P-00001837 R-00974008 P-00001838 R-00974009	PA	Metropolitan Edison Industrial Users Group Penelec Industrial Customer Alliance	Metropolitan Edison Co., Pennsylvania Electric Co.	Final accounting for stranded costs, including treatment of auction proceeds, taxes, regulatory assets and liabilities, transaction costs.
12/00	U-21453, U-20925, U-22092 (Subdocket C) Surrebuttal	LA	Louisiana Public Service Commission Staff	SWEPCO	Stranded costs, regulatory assets.
01/01	U-24993 Direct	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, tax issues, and other revenue requirement issues.
01/01	U-21453, U-20925, U-22092 (Subdocket B) Surrebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Industry restructuring, business separation plan, organization structure, hold harmless conditions, financing.
01/01	Case No. 2000-386	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas & Electric Co.	Recovery of environmental costs, surcharge mechanism.
01/01	Case No. 2000-439	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Recovery of environmental costs, surcharge mechanism.
02/01	A-110300F0095 A-110400F0040	PA	Met-Ed Industrial Users Group, Penelec Industrial Customer Alliance	GPU, Inc. FirstEnergy Corp.	Merger, savings, reliability.

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Date	Case	Jurisdct.	Party	Utility	Subject
03/01	P-00001860 P-00001861	PA	Met-Ed Industrial Users Group, Penelec Industrial Customer Alliance	Metropolitan Edison Co., Pennsylvania Electric Co.	Recovery of costs due to provider of last resort obligation.
04/01	U-21453, U-20925, U-22092 (Subdocket B) Settlement Term Sheet	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Business separation plan: settlement agreement on overall plan structure.
04/01	U-21453, U-20925, U-22092 (Subdocket B) Contested Issues	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Business separation plan: agreements, hold harmless conditions, separations methodology.
05/01	U-21453, U-20925, U-22092 (Subdocket B) Contested Issues Transmission and Distribution Rebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Business separation plan: agreements, hold harmless conditions, separations methodology.
07/01	U-21453, U-20925, U-22092 (Subdocket B) Transmission and Distribution Term Sheet	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Business separation plan: settlement agreement on T&D issues, agreements necessary to implement T&D separations, hold harmless conditions, separations methodology.
10/01	14000-U	GA	Georgia Public Service Commission Adversary Staff	Georgia Power Company	Revenue requirements, Rate Plan, fuel clause recovery.
11/01	14311-U Direct Panel with Bolin Killings	GA	Georgia Public Service Commission Adversary Staff	Atlanta Gas Light Co	Revenue requirements, revenue forecast, O&M expense, depreciation, plant additions, cash working capital.
11/01	U-25687 Direct	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Revenue requirements, capital structure, allocation of regulated and nonregulated costs, River Bend uprate.
02/02	PUC Docket 25230	TX	The Dallas-Fort Worth Hospital Council and the Coalition of Independent Colleges and Universities	TXU Electric	Stipulation. Regulatory assets, securitization financing.
02/02	U-25687 Surrebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Revenue requirements, corporate franchise tax, conversion to LLC, River Bend uprate.

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Date	Case	Jurisdic.	Party	Utility	Subject
03/02	14311-U Rebuttal Panel with Bolin Killings	GA	Georgia Public Service Commission Adversary Staff	Atlanta Gas Light Co.	Revenue requirements, earnings sharing plan, service quality standards.
03/02	14311-U Rebuttal Panel with Michelle L. Thebert	GA	Georgia Public Service Commission Adversary Staff	Atlanta Gas Light Co.	Revenue requirements, revenue forecast, O&M expense, depreciation, plant additions, cash working capital.
03/02	001148-EI	FL	South Florida Hospital and Healthcare Assoc.	Florida Power & Light Co.	Revenue requirements. Nuclear life extension, storm damage accruals and reserve, capital structure, O&M expense.
04/02	U-25687 (Suppl. Surrebuttal)	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Revenue requirements, corporate franchise tax, conversion to LLC, River Bend uprate.
04/02	U-21453, U-20925 U-22092 (Subdocket C)	LA	Louisiana Public Service Commission	SWEPCO	Business separation plan, T&D Term Sheet, separations methodologies, hold harmless conditions.
08/02	EL01-88-000	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	System Agreement, production cost equalization, tariffs.
08/02	U-25888	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc. and Entergy Louisiana, Inc.	System Agreement, production cost disparities, prudence.
09/02	2002-00224 2002-00225	KY	Kentucky Industrial Utilities Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric Co.	Line losses and fuel clause recovery associated with off-system sales.
11/02	2002-00146 2002-00147	KY	Kentucky Industrial Utilities Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric Co.	Environmental compliance costs and surcharge recovery.
01/03	2002-00169	KY	Kentucky Industrial Utilities Customers, Inc.	Kentucky Power Co.	Environmental compliance costs and surcharge recovery.
04/03	2002-00429 2002-00430	KY	Kentucky Industrial Utilities Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric Co.	Extension of merger surcredit, flaws in Companies' studies.
04/03	U-26527	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Revenue requirements, corporate franchise tax, conversion to LLC, capital structure, post-test year adjustments.
06/03	EL01-88-000 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	System Agreement, production cost equalization, tariffs.

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

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Date	Case	Jurisdic.	Party	Utility	Subject
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 Reco, et al.	Environmental cost recovery, qualified costs, TIER requirements, cost allocation.
01/05	30485	TX	Houston Council for Health and Education	CenterPoint Energy Houston Electric, LLC	Stranded cost true-up including regulatory Central Co. assets and liabilities, ITC, EDIT, capacity auction, proceeds, excess mitigation credits, retrospective and prospective ADIT.
02/05	18638-U	GA	Georgia Public Service Commission Adversary Staff	Atlanta Gas Light Co.	Revenue requirements.
02/05	18638-U Panel with Tony Wackerly	GA	Georgia Public Service Commission Adversary Staff	Atlanta Gas Light Co.	Comprehensive rate plan, pipeline replacement program surcharge, performance based rate plan.
02/05	18638-U Panel with Michelle Thebert	GA	Georgia Public Service Commission Adversary Staff	Atlanta Gas Light Co.	Energy conservation, economic development, and tariff issues.
03/05	Case Nos. 2004-00426, 2004-00421	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric	Environmental cost recovery, Jobs Creation Act of 2004 and §199 deduction, excess common equity ratio, deferral and amortization of nonrecurring O&M expense.
06/05	2005-00068	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Co.	Environmental cost recovery, Jobs Creation Act of 2004 and §199 deduction, margins on allowances used for AEP system sales.
06/05	050045-EI	FL	South Florida Hospital and Healthcare Assoc.	Florida Power & Light Co.	Storm damage expense and reserve, RTO costs, O&M expense projections, return on equity performance incentive, capital structure, selective second phase post-test year rate increase.
08/05	31056	TX	Alliance for Valley	AEP Texas Central	Stranded cost true-up including regulatory assets and

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

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Date	Case	Jurisdickt.	Party	Utility	Subject
08/06	U-21453, U-20925, U-22092 (Subdocket J)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Jurisdictional separation plan.
11/06	05CVH03-3375 Franklin County Court Affidavit	OH	Various Taxing Authorities (Non-Utility Proceeding)	State of Ohio Department of Revenue	Accounting for nuclear fuel assemblies as manufactured equipment and capitalized plant.
12/06	U-23327 Subdocket A Reply Testimony	LA	Louisiana Public Service Commission Staff	Southwestern Electric Power Co.	Revenue requirements, formula rate plan, banking proposal.
03/07	U-29764	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc., Entergy Louisiana, LLC	Jurisdictional allocation of Entergy System Agreement equalization remedy receipts.
03/07	PUC Docket 33309	TX	Cities	AEP Texas Central Co.	Revenue requirements, including functionalization of transmission and distribution costs.
03/07	PUC Docket 33310	TX	Cities	AEP Texas North Co.	Revenue requirements, including functionalization of transmission and distribution costs.
03/07	2006-00472	KY	Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative	Interim rate increase, RUS loan covenants, credit facility requirements, financial condition.
03/07	U-29157	LA	Louisiana Public Service Commission Staff	Cleco Power, LLC	Permanent (Phase II) storm damage cost recovery.
04/07	U-29764 Supplemental and Rebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc., Entergy Louisiana, LLC	Jurisdictional allocation of Entergy System Agreement equalization remedy receipts.
04/07	ER07-682-000 Affidavit	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Allocation of intangible and general plant and A&G expenses to production and state income tax effects on equalization remedy receipts.
04/07	ER07-684-000 Affidavit	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Fuel hedging costs and compliance with FERC USOA.
05/07	ER07-682-000 Supplemental Affidavit	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Allocation of intangible and general plant and A&G expenses to production and account 924 effects on MSS-3 equalization remedy payments and receipts.
06/07	U-29764	LA	Louisiana Public Service Commission Staff	Entergy Louisiana, LLC, Entergy Gulf States, Inc.	Show cause for violating LPSC Order on fuel hedging costs.

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Date	Case	Jurisdct.	Party	Utility	Subject
07/07	2006-00472	KY	Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative	Revenue requirements, post-test year adjustments, TIER, surcharge revenues and costs, financial need.
07/07	ER07-956-000 Affidavit	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Storm damage costs related to Hurricanes Katrina and Rita and effects of MSS-3 equalization payments and receipts.
10/07	05-UR-103 Direct	WI	Wisconsin Industrial Energy Group	Wisconsin Electric Power Company, Wisconsin Gas, LLC	Revenue requirements, carrying charges on CWIP, amortization and return on regulatory assets, working capital, incentive compensation, use of rate base in lieu of capitalization, quantification and use of Point Beach sale proceeds.
10/07	05-UR-103 Surrebuttal	WI	Wisconsin Industrial Energy Group	Wisconsin Electric Power Company, Wisconsin Gas, LLC	Revenue requirements, carrying charges on CWIP, amortization and return on regulatory assets, working capital, incentive compensation, use of rate base in lieu of capitalization, quantification and use of Point Beach sale proceeds.
10/07	25060-U Direct	GA	Georgia Public Service Commission Public Interest Adversary Staff	Georgia Power Company	Affiliate costs, incentive compensation, consolidated income taxes, \$199 deduction.
11/07	06-0033-E-CN Direct	WV	West Virginia Energy Users Group	Appalachian Power Company	IGCC surcharge during construction period and post-in-service date.
11/07	ER07-682-000 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Functionalization and allocation of intangible and general plant and A&G expenses.
01/08	ER07-682-000 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Functionalization and allocation of intangible and general plant and A&G expenses.
01/08	07-551-EL-AIR Direct	OH	Ohio Energy Group, Inc.	Ohio Edison Company, Cleveland Electric Illuminating Company, Toledo Edison Company	Revenue requirements.
02/08	ER07-956-000 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Functionalization of expenses, storm damage expense and reserves, tax NOL carrybacks in accounts, ADIT, nuclear service lives and effects on depreciation and decommissioning.
03/08	ER07-956-000 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Functionalization of expenses, storm damage expense and reserves, tax NOL carrybacks in accounts, ADIT, nuclear service lives and effects on depreciation and decommissioning.

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Date	Case	Jurisdic.	Party	Utility	Subject
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.

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Date	Case	Jurisdct.	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 ADIT, cash working capital, recovery of prior year restructuring costs, levelized recovery of storm damage costs, prospective storm damage accrual, consolidated tax savings adjustment.
12/08	27800	GA	Georgia Public Service Commission	Georgia Power Company	AFUDC versus CWIP in rate base, mirror CWIP, certification cost, use of short term debt and trust preferred financing, CWIP recovery, regulatory incentive.
01/09	ER08-1056	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Entergy System Agreement bandwidth remedy calculations, including depreciation expense, ADIT, capital structure.
01/09	ER08-1056 Supplemental Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Blytheville leased turbines; accumulated depreciation.
02/09	EL08-51 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Spindletop gas storage facilities regulatory asset and bandwidth remedy.
02/09	2008-00409 Direct	KY	Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative, Inc.	Revenue requirements.
03/09	ER08-1056 Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Entergy System Agreement bandwidth remedy calculations, including depreciation expense, ADIT, capital structure.
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.

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Date	Case	Jurisdct.	Party	Utility	Subject
04/09	PUC Docket 36530	TX	State Office of Administrative Hearings	Oncor Electric Delivery Company, LLC	Rate case expenses.
05/09	ER08-1056 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Entergy System Agreement bandwidth remedy calculations, including depreciation expense, ADIT, capital structure.
06/09	2009-00040 Direct-Permanent	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Revenue requirements, TIER, cash flow.
07/09	080677-EI	FL	South Florida Hospital and Healthcare Association	Florida Power & Light Company	Multiple test years, GBRA rider, forecast assumptions, revenue requirement, O&M expense, depreciation expense, Economic Stimulus Bill, capital structure.
08/09	U-21453, U-20925, U-22092 (Subdocket J) Supplemental Rebuttal	LA	Louisiana Public Service Commission	Entergy Gulf States Louisiana, LLC	Violation of EGSI separation order, ETI and EGSL separation accounting, Spindletop regulatory asset.
08/09	8516 and 29950	GA	Georgia Public Service Commission Staff	Atlanta Gas Light Company	Modification of PRP surcharge to include infrastructure costs.
09/09	05-UR-104 Direct and Surrebuttal	WI	Wisconsin Industrial Energy Group	Wisconsin Electric Power Company	Revenue requirements, incentive compensation, depreciation, deferral mitigation, capital structure, cost of debt.
09/09	09AL-299E Answer	CO	CF&I Steel, Rocky Mountain Steel Mills LP, Climax Molybdenum Company	Public Service Company of Colorado	Forecasted test year, historic test year, proforma adjustments for major plant additions, tax depreciation.
09/09	6680-UR-117 Direct and Surrebuttal	WI	Wisconsin Industrial Energy Group	Wisconsin Power and Light Company	Revenue requirements, CWIP in rate base, deferral mitigation, payroll, capacity shutdowns, regulatory assets, rate of return.
10/09	09A-415E Answer	CO	Cripple Creek & Victor Gold Mining Company, et al.	Black Hills/CO Electric Utility Company	Cost prudence, cost sharing mechanism.
10/09	EL09-50 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Waterford 3 sale/leaseback accumulated deferred income taxes, Entergy System Agreement bandwidth remedy calculations.
10/09	2009-00329	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Company, Kentucky Utilities Company	Trimble County 2 depreciation rates.
12/09	PUE-2009-00030	VA	Old Dominion Committee for Fair Utility Rates	Appalachian Power Company	Return on equity incentive.

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12/09	ER09-1224 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Hypothetical versus actual costs, out of period costs, Spindletop deferred capital costs, Waterford 3 sale/leaseback ADIT.
01/10	ER09-1224 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Hypothetical versus actual costs, out of period costs, Spindletop deferred capital costs, Waterford 3 sale/leaseback ADIT.
01/10	EL09-50 Rebuttal Supplemental Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Waterford 3 sale/leaseback accumulated deferred income taxes, Entergy System Agreement bandwidth remedy calculations.
02/10	ER09-1224 Final	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Hypothetical versus actual costs, out of period costs, Spindletop deferred capital costs, Waterford 3 sale/leaseback ADIT.
02/10	30442 Wackerly-Kollen Panel	GA	Georgia Public Service Commission Staff	Atmos Energy Corporation	Revenue requirement issues.
02/10	30442 McBride-Kollen Panel	GA	Georgia Public Service Commission Staff	Atmos Energy Corporation	Affiliate/division transactions, cost allocation, capital structure.
02/10	2009-00353	KY	Kentucky Industrial Utility Customers, Inc., Attorney General	Louisville Gas and Electric Company, Kentucky Utilities Company	Ratemaking recovery of wind power purchased power agreements.
03/10	2009-00545	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Ratemaking recovery of wind power purchased power agreement.
03/10	E015/GR-09-1151	MN	Large Power Interveners	Minnesota Power	Revenue requirement issues, cost overruns on environmental retrofit project.
04/10	2009-00459	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Revenue requirement issues.
04/10	2009-00548, 2009-00549	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Company, Louisville Gas and Electric Company	Revenue requirement issues.
08/10	31647	GA	Georgia Public Service Commission Staff	Atlanta Gas Light Company	Revenue requirement and synergy savings issues.
08/10	31647 Wackerly-Kollen Panel	GA	Georgia Public Service Commission Staff	Atlanta Gas Light Company	Affiliate transaction and Customer First program issues.

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08/10	2010-00204	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Company, Kentucky Utilities Company	PPL acquisition of E.ON U.S. (LG&E and KU) conditions, acquisition savings, sharing deferral mechanism.
09/10	38339 Direct and Cross-Rebuttal	TX	Gulf Coast Coalition of Cities	CenterPoint Energy Houston Electric	Revenue requirement issues, including consolidated tax savings adjustment, incentive compensation FIN 48; AMS surcharge including roll-in to base rates; rate case expenses.
09/10	EL10-55	FERC	Louisiana Public Service Commission	Entergy Services, Inc., Entergy Operating Cos	Depreciation rates and expense input effects on System Agreement tariffs.
09/10	2010-00167	KY	Gallatin Steel	East Kentucky Power Cooperative, Inc.	Revenue requirements.
09/10	U-23327 Subdocket E Direct	LA	Louisiana Public Service Commission	SWEPCO	Fuel audit: SO2 allowance expense, variable O&M expense, off-system sales margin sharing.
11/10	U-23327 Rebuttal	LA	Louisiana Public Service Commission	SWEPCO	Fuel audit: SO2 allowance expense, variable O&M expense, off-system sales margin sharing.
09/10	U-31351	LA	Louisiana Public Service Commission Staff	SWEPCO and Valley Electric Membership Cooperative	Sale of Valley assets to SWEPCO and dissolution of Valley.
10/10	10-1261-EL-UNC	OH	Ohio OCC, Ohio Manufacturers Association, Ohio Energy Group, Ohio Hospital Association, Appalachian Peace and Justice Network	Columbus Southern Power Company	Significantly excessive earnings test.
10/10	10-0713-E-PC	WV	West Virginia Energy Users Group	Monongahela Power Company, Potomac Edison Power Company	Merger of First Energy and Allegheny Energy.
10/10	U-23327 Subdocket F Direct	LA	Louisiana Public Service Commission Staff	SWEPCO	AFUDC adjustments in Formula Rate Plan.
11/10	EL10-55 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc., Entergy Operating Cos	Depreciation rates and expense input effects on System Agreement tariffs.
12/10	ER10-1350 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc. Entergy Operating Cos	Waterford 3 lease amortization, ADIT, and fuel inventory effects on System Agreement tariffs.

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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	U-23327 Subdocket E	LA	Louisiana Public Service Commission Staff	SWEPCO	Settlement, incl resolution of SO2 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	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.

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09/11	2011-00161 2011-00162	KY	Kentucky Industrial Utility Consumers, Inc.	Louisville Gas & Electric Company, Kentucky Utilities Company	Environmental requirements and financing.
10/11	11-4571-EL-UNC 11-4572-EL-UNC	OH	Ohio Energy Group	Columbus Southern Power Company, Ohio Power Company	Significantly excessive earnings.
10/11	4220-UR-117 Direct	WI	Wisconsin Industrial Energy Group	Northern States Power-Wisconsin	Nuclear O&M, depreciation.
11/11	4220-UR-117 Surrebuttal	WI	Wisconsin Industrial Energy Group	Northern States Power-Wisconsin	Nuclear O&M, depreciation.
11/11	PUC Docket 39722	TX	Cities Served by AEP Texas Central Company	AEP Texas Central Company	Investment tax credit, excess deferred income taxes; normalization.
02/12	PUC Docket 40020	TX	Cities Served by Oncor	Lone Star Transmission, LLC	Temporary rates.
03/12	11AL-947E Answer	CO	Climax Molybdenum Company and CF&I Steel, L.P. d/b/a Evraz Rocky Mountain Steel	Public Service Company of Colorado	Revenue requirements, including historic test year, future test year, CACJA CWIP, contra-AFUDC.
03/12	2011-00401	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Big Sandy 2 environmental retrofits and environmental surcharge recovery.
4/12	2011-00036 Direct Rehearing Supplemental Rebuttal Rehearing	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Rate case expenses, depreciation rates and expense.
04/12	10-2929-EL-UNC	OH	Ohio Energy Group	AEP Ohio Power	State compensation mechanism, CRES capacity charges, Equity Stabilization Mechanism
05/12	11-346-EL-SSO 11-348-EL-SSO	OH	Ohio Energy Group	AEP Ohio Power	State compensation mechanism, Equity Stabilization Mechanism, Retail Stability Rider.
05/12	11-4393-EL-RDR	OH	Ohio Energy Group	Duke Energy Ohio, Inc.	Incentives for over-compliance on EE/PDR mandates.
06/12	40020	TX	Cities Served by Oncor	Lone Star Transmission, LLC	Revenue requirements, including ADIT, bonus depreciation and NOL, working capital, self insurance, depreciation rates, federal income tax expense.

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07/12	120015-EI	FL	South Florida Hospital and Healthcare Association	Florida Power & Light Company	Revenue requirements, including vegetation management, nuclear outage expense, cash working capital, CWIP in rate base.
07/12	2012-00063	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Environmental retrofits, including environmental surcharge recovery.
09/12	05-UR-106	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Electric Power Company	Section 1603 grants, new solar facility, payroll expenses, cost of debt.
10/12	2012-00221 2012-00222	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Company, Kentucky Utilities Company	Revenue requirements, including off-system sales, outage maintenance, storm damage, injuries and damages, depreciation rates and expense.
10/12	120015-EI Direct	FL	South Florida Hospital and Healthcare Association	Florida Power & Light Company	Settlement issues.
11/12	120015-EI Rebuttal	FL	South Florida Hospital and Healthcare Association	Florida Power & Light Company	Settlement issues.
10/12	40604	TX	Steering Committee of Cities Served by Oncor	Cross Texas Transmission, LLC	Policy and procedural issues, revenue requirements, including AFUDC, ADIT – bonus depreciation & NOL, incentive compensation, staffing, self-insurance, net salvage, depreciation rates and expense, income tax expense.
11/12	40627 Direct	TX	City of Austin d/b/a Austin Energy	City of Austin d/b/a Austin Energy	Rate case expenses.
12/12	40443	TX	Cities Served by SWEPCO	Southwestern Electric Power Company	Revenue requirements, including depreciation rates and service lives, O&M expenses, consolidated tax savings, CWIP in rate base, Turk plant costs.
12/12	U-29764	LA	Louisiana Public Service Commission Staff	Entergy Gulf States Louisiana, LLC and Entergy Louisiana, LLC	Termination of purchased power contracts between EGSL and ETI, Spindletop regulatory asset.
01/13	ER12-1384 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Gulf States Louisiana, LLC and Entergy Louisiana, LLC	Little Gypsy 3 cancellation costs.
02/13	40627 Rebuttal	TX	City of Austin d/b/a Austin Energy	City of Austin d/b/a Austin Energy	Rate case expenses.
03/13	12-426-EL-SSO	OH	The Ohio Energy Group	The Dayton Power and Light Company	Capacity charges under state compensation mechanism, Service Stability Rider, Switching Tracker.

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04/13	12-2400-EL-UNC	OH	The Ohio Energy Group	Duke Energy Ohio, Inc.	Capacity charges under state compensation mechanism, deferrals, rider to recover deferrals.
04/13	2012-00578	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Resource plan, including acquisition of interest in Mitchell plant.
05/13	2012-00535	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Revenue requirements, excess capacity, restructuring.
06/13	12-3254-EL-UNC	OH	The Ohio Energy Group, Inc., Office of the Ohio Consumers' Counsel	Ohio Power Company	Energy auctions under CBP, including reserve prices.
07/13	2013-00144	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Biomass renewable energy purchase agreement.
07/13	2013-00221	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Agreements to provide Century Hawesville Smelter market access.
10/13	2013-00199	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Revenue requirements, excess capacity, restructuring.
12/13	2013-00413	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Agreements to provide Century Sebree Smelter market access.
01/14	ER10-1350 Direct and Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Waterford 3 lease accounting and treatment in annual bandwidth filings.
02/14	U-32981	LA	Louisiana Public Service Commission	Entergy Louisiana, LLC	Montauk renewable energy PPA.
04/14	ER13-432 Direct	FERC	Louisiana Public Service Commission	Entergy Gulf States Louisiana, LLC and Entergy Louisiana, LLC	UP Settlement benefits and damages.
05/14	PUE-2013-00132	VA	HP Hood LLC	Shenandoah Valley Electric Cooperative	Market based rate; load control tariffs.
07/14	PUE-2014-00033	VA	Virginia Committee for Fair Utility Rates	Virginia Electric and Power Company	Fuel and purchased power hedge accounting, change in FAC Definitional Framework.
08/14	ER13-432 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Gulf States Louisiana, LLC and Entergy Louisiana, LLC	UP Settlement benefits and damages.
08/14	2014-00134	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Requirements power sales agreements with Nebraska entities.

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09/14	E-015/CN-12-1163 Direct	MN	Large Power Intervenor	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 Intervenor	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 Intervenor	Black Hills Power Company	Revenue requirement issues, including depreciation expense and affiliate charges.
12/14	14-1152-E-42T	WV	West Virginia Energy Users Group	AEP-Appalachian Power Company	Income taxes, payroll, pension, OPEB, deferred costs and write offs, depreciation rates, environmental projects surcharge.
01/15	9400-YO-100 Direct	WI	Wisconsin Industrial Energy Group	Wisconsin Energy Corporation	WEC acquisition of Integrys Energy Group, Inc.
01/15	14F-0336EG 14F-0404EG	CO	Development Recovery Company LLC	Public Service Company of Colorado	Line extension policies and refunds.
02/15	9400-YO-100 Rebuttal	WI	Wisconsin Industrial Energy Group	Wisconsin Energy Corporation	WEC acquisition of Integrys Energy Group, Inc.
03/15	2014-00396	KY	Kentucky Industrial Utility Customers, Inc.	AEP-Kentucky Power Company	Base, Big Sandy 2 retirement rider, environmental surcharge, and Big Sandy 1 operation rider revenue requirements, depreciation rates, financing, deferrals.
03/15	2014-00371 2014-00372	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Company and Louisville Gas and Electric Company	Revenue requirements, staffing and payroll, depreciation rates.

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04/15	2014-00450	KY	Kentucky Industrial Utility Customers, Inc. and the Attorney General of the Commonwealth of Kentucky	AEP-Kentucky Power Company	Allocation of fuel costs between native load and off-system sales.
04/15	2014-00455	KY	Kentucky Industrial Utility Customers, Inc. and the Attorney General of the Commonwealth of Kentucky	Big Rivers Electric Corporation	Allocation of fuel costs between native load and off-system sales.
04/15	ER2014-0370	MO	Midwest Energy Consumers' Group	Kansas City Power & Light Company	Affiliate transactions, operation and maintenance expense, management audit.
05/15	PUE-2015-00022	VA	Virginia Committee for Fair Utility Rates	Virginia Electric and Power Company	Fuel and purchased power hedge accounting; change in FAC Definitional Framework.
05/15 09/15	EL10-65 Direct, Rebuttal Complaint	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Accounting for AFUDC Debt, related ADIT.
07/15	EL10-65 Direct and Answering Consolidated Bandwidth Dockets	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Waterford 3 sale/leaseback ADIT, Bandwidth Formula.
09/15	14-1693-EL-RDR	OH	Public Utilities Commission of Ohio	Ohio Energy Group	PPA rider for charges or credits for physical hedges against market.
12/15	45188	TX	Cities Served by Oncor Electric Delivery Company	Oncor Electric Delivery Company	Hunt family acquisition of Oncor; transaction structure; income tax savings from real estate investment trust (REIT) structure; conditions.
12/15 01/16	6680-CE-176 Direct, Surrebuttal, Supplemental Rebuttal	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Power and Light Company	Need for capacity and economics of proposed Riverside Energy Center Expansion project; ratemaking conditions.
03/16 03/16 04/16 05/16 06/16	EL01-88 Remand Direct Answering Cross-Answering Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Bandwidth Formula: Capital structure, fuel inventory, Waterford 3 sale/leaseback, Vidalia purchased power, ADIT, Blythesville, Spindletop, River Bend AFUDC, property insurance reserve, nuclear depreciation expense.

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03/16	15-1673-E-T	WV	West Virginia Energy Users Group	Appalachian Power Company	Terms and conditions of utility service for commercial and industrial customers, including security deposits.
04/16	39971 Panel Direct	GA	Georgia Public Service Commission Staff	Southern Company, AGL Resources, Georgia Power Company, Atlanta Gas Light Company	Southern Company acquisition of AGL Resources, risks, opportunities, quantification of savings, ratemaking implications, conditions, settlement.
04/16	2015-00343	KY	Office of the Attorney General	Atmos Energy Corporation	Revenue requirements, including NOL ADIT, affiliate transactions.
04/16	2016-00070	KY	Office of the Attorney General	Atmos Energy Corporation	R & D Rider.
05/16	2016-00026 2016-00027	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric Co.	Need for environmental projects, calculation of environmental surcharge rider.
05/16	16-G-0058 16-G-0059	NY	New York City	Keyspan Gas East Corp., Brooklyn Union Gas Company	Depreciation, including excess reserves, leak prone pipe.
06/16	160088-EI	FL	South Florida Hospital and Healthcare Association	Florida Power and Light Company	Fuel Adjustment Clause Incentive Mechanism re: economy sales and purchases, asset optimization.
07/16	160021-EI	FL	South Florida Hospital and Healthcare Association	Florida Power and Light Company	Revenue requirements, including capital recovery, depreciation, ADIT.
07/16	16-057-01	UT	Office of Consumer Services	Dominion Resources, Inc. / Questar Corporation	Merger, risks, harms, benefits, accounting.
08/16	15-1022-EL-UNC 16-1105-EL-UNC	OH	Ohio Energy Group	AEP Ohio Power Company	SEET earnings, effects of other pending proceedings.
9/16	2016-00162	KY	Office of the Attorney General	Columbia Gas Kentucky	Revenue requirements, O&M expense, depreciation, affiliate transactions.
09/16	E-22 Sub 519, 532, 533	NC	Nucor Steel	Dominion North Carolina Power Company	Revenue requirements, deferrals and amortizations.
09/16	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.

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Date	Case	Jurisdct.	Party	Utility	Subject
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.
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.

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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.
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.
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				

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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

Exhibit LK-2

QUESTION:

Refer to the "Hurricane Michael Master Log" produced as part of Gulf's response to POD 10 of OPC's First Request for Production of Documents (hereinafter "Hurricane Michael Master Log"), specifically to the tab marked with Bates number 62134 with the amount for Materials and the associated footnote.

- a. Please identify all invoices listed on the tab marked with Bates number 61233 and the amounts from each such invoice that were aggregated to establish the total amount shown in the line item Materials & Supplies shown in Exhibit MG-1 to the petition in this docket at page 1, Line 9. If none, then so state.
- b. Please reconcile the total found in cell B10 of the tab marked with Bates number 62134 in the Hurricane Michael Master Log with the total costs found on line 12, in column 6, on Page 1 of Exhibit MG-1 to the testimony of Mitchell Goldstein (hereinafter referred to as "Exhibit MG-1," which is also found at Bates number 62135), and explain the basis and/or cause of any differences. Include in the explanations differences between invoice dollars reviewed in cell B5 and the invoice amounts ultimately included as part of the costs reflected in Exhibit MG-1, including, but not limited to, invoice exceptions either credited in credit memos or separately refunded by the vendors.

RESPONSE:

- a. Please see Gulf's response to OPC's Amended Second Request for Production of Documents No. 24, which are confidential.
- b. The Hurricane Michael Master Log reflects every invoice Gulf reviewed in connection with the Hurricane Michael storm restoration effort and is separated by vendor type. Page 1 of Exhibit MG-1 to the testimony of Mitchell Goldstein refines the total storm restoration costs into specific line items that are separated by cost element. Although the Master Log summarizes all of the Hurricane Michael storm restoration invoices, the "Total Storm Cost" tab in that document does not reflect Gulf's application of the ICCA methodology and was provided only for informational purposes. As a result, certain costs on the "Total Storm Costs" tab, including the total found in cell B10 do not tie to the costs found on Exhibit MG-1.

Exhibit LK-3

QUESTION:

Payroll. Please provide the amount of straight time payroll included in O&M expense in each of the years 2012-2018 and provide the amount of straight time payroll charged to storm costs in each of the years 2012-2018.

RESPONSE:

For 2018, Gulf charged straight time payroll of \$60,733,717.09 to base O&M and \$5,110,034.04 to storms of which \$3,345,471.41 was cleared back to base O&M as an ICCA adjustment.

QUESTION:

Payroll. For Hurricane Michael restoration work, provide a detailed explanation as to how the Company calculated what is identified as incremental payroll expense and provide the calculations showing exactly how the incremental and non-incremental amounts were determined.

RESPONSE:

Gulf establishes unique work orders for each storm to capture storm restoration costs. The Company uses these work orders to account for all costs, including payroll, directly associated with restoration. All storm restoration costs charged to storm work orders are captured in Federal Energy Regulatory Commission ("FERC") Account 186, Miscellaneous Deferred Debits. Any non-incremental payroll expenses are then removed from the total storm cost accounts. Regular payroll costs and budgeted overtime payroll costs recovered through base O&M are non-incremental and were excluded. The capital portion of regular payroll and non-budgeted overtime payroll costs were included as incremental costs. The non-incremental payroll was calculated by applying the Company's payroll budget O&M percentage by function to payroll costs incurred for employees supporting storm restoration. As it relates to the Distribution function, the 2018 budgeted payroll allocation between base O&M and capital was 30 percent and 70 percent, respectively. Therefore, 30 percent was removed as non-incremental base O&M payroll. As it relates to the Transmission function, the 2018 budgeted payroll allocation between base O&M and capital was 20 percent and 80 percent, respectively. Therefore, 20 percent was removed as non-incremental base O&M payroll. The regular payroll costs for all other functions were removed as non-incremental. The allocation of non-incremental payroll by function can be seen in the attachments to OPC's First Request for Production of Documents No. 1, which is confidential.

QUESTION:

What was the straight-time payroll charged to distribution and transmission (separately for each function) expense by O&M and A&G expense account and payroll tax expense account and provide the straight-time payroll costs, including loadings, charged to deferred storm costs for each month January 2014 through December 2019?

RESPONSE:

As set forth in its general objections, Gulf objects to each and every discovery request that seeks information and/or documentation about costs incurred by Gulf prior to the year 2018, with the exception of certain vegetation management information, on the basis that such information is irrelevant, immaterial, and not reasonably calculated to lead to the discovery of admissible evidence in this proceeding, and is overbroad and unduly burdensome. Subject to its objections Gulf responds to Interrogatory No. 85 with information for the years 2016, 2017, 2018, and 2019.

Gulf Power Company adheres to the Uniform System of Accounts prescribed for all public utilities regulated by the Federal Energy Regulatory Commission (FERC). The FERC chart of accounts requires that all distribution and transmission O&M expenses are booked to the appropriate account within the 500-599 series of accounts, all administrative & general expense are booked to the appropriate account within the 900-949 series of accounts, and all payroll taxes are booked to 408 Taxes Other than Income Taxes. Therefore, there are no distribution or transmission expenses charged to A&G or payroll tax expense.

For straight-time payroll charged to distribution and transmission for the years 2016, 2017, 2018, and 2019, please see OPC's Third Set of Interrogatories No. 85, Attachment No. 1. The payroll adders (i.e. loadings) reflected in this attachment are those associated with both straight-time payroll as requested in this interrogatory and the overtime payroll requested in OPC's Amended Third Set of Interrogatories No. 86.

Gulf did not charge any straight-time labor to deferred storm costs between January 2014 and September 2018. In 2018 and 2019, Gulf charged straight-time payroll costs, including loadings, of \$5,466,811 for distribution and transmission to deferred storm costs of which \$3,046,687 was cleared back to O&M as an ICCA adjustment. The chart below presents the monthly straight-time payroll charged to deferred storm costs before adjustments. As it relates to the Distribution function, the 2018 budgeted payroll allocation between base O&M and capital was 30 percent and 70 percent, respectively. Therefore, 30 percent was removed as non-incremental base O&M payroll. As it relates to the Transmission function, the 2018 budgeted payroll allocation between base O&M and capital was 20 percent and 80 percent, respectively. Therefore, 20 percent was removed as non-incremental base O&M payroll. The regular payroll costs from general support allocated to transmission and distribution were removed as non-incremental.

	<u>Oct-18</u>	<u>Nov-18</u>	<u>Dec-18</u>	<u>Jan-19</u>	<u>Feb-19</u>	<u>Mar-19</u>	<u>Apr-19</u>
Distribution	1,345,434	1,252,537	1,574,352	14,988	73,773	45,134	6,719
Transmission	371,569	287,538	180,585	6,485	2,701	6,294	378
T&D Total	1,717,003	1,540,075	1,754,937	21,473	76,474	51,428	7,096
	<u>May-19</u>	<u>Jun-19</u>	<u>Jul-19</u>	<u>Aug-19</u>	<u>Sep-19</u>	<u>Oct-19</u>	<u>Total</u>
Distribution	1,915	1,321	98	11,853	170,812	73,552	4,572,487
Transmission	61	52	13	1,331	28,684	8,633	894,324
T&D Total	1,975	1,373	111	13,184	199,496	82,186	5,466,811

Exhibit LK-4

QUESTION:

Provide the Company's actual line contractor maintenance expense for each month October through December by FERC account for each year 2015, 2016, 2017, and 2018 with and without deferred storm expense.

RESPONSE:

Please see Gulf's response to OPC's Amended Second Set of Interrogatories No. 66, Attachment No. 1.

As set forth in its general objections, Gulf objects to each and every discovery request that seeks information and/or documentation about costs incurred by Gulf prior to the year 2018, with the exception of certain vegetation management information, on the basis that such information is irrelevant, immaterial, and not reasonably calculated to lead to the discovery of admissible evidence in this proceeding, and is overbroad and unduly burdensome. Subject to its objections Gulf responds to Interrogatory No. 66 with information for 2018, the year that Hurricane Michael impacted Gulf's service territory.

Exhibit LK-5

QUESTION:

Provide the Company's actual line contractor maintenance expense for each month October through December by FERC account for each year 2015, 2016, 2017, and 2018 with and without deferred storm expense.

RESPONSE:

Without waiver of its previous objection to OPC's Interrogatory No. 66 in this proceeding, Gulf provides the attached document, labeled "OPC 2nd INT No. 66 - Attachment No. 1 Supplemental - Amended" as a supplement to Gulf's response to this discovery request.

Exhibit LK-6

QUESTION:

Refer to rule 25-6.043(e)(7), F.A.C.

- a. Indicate where the Company has reduced, pursuant to the requirements of rule 25-6.043(e)(7), its claim for storm-related materials and supplies costs to exclude "those costs that normally would be charged to non-cost recovery clause operating expenses in the absence of a storm." If the Company did not reduce its claim for "those costs," then explain why it did not do so.
- b. Provide the Company's calculation of the materials and supplies "costs that normally would be charged to non-cost recovery clause operating expenses in the absence of a storm" for each month October 2018 through August 2019 by FERC account/subaccount. Describe the methodology used to identify and calculate these costs. Identify and provide all support for these amounts, including electronic spreadsheets in live format with all formulas intact, source documents, and data annotated to the source documents.
- c. Provide the actual materials and supplies cost in total and the expense for each month October 2015 through August 2018. Provide the expense amounts by FERC O&M expense account.

RESPONSE:

- a. Storm-related materials and supplies costs are included in the adjustments for capitalizable costs reducing the total incremental storm costs.
- b. Gulf, in determining the costs to be charged to cover storm-related damages, used an Incremental Cost and Capitalization Approach methodology (ICCA). Under the ICCA methodology the utility is allowed to charge to Account No. 228.1 costs that are incremental to costs normally charged to base rates in the absence of a storm. Normal capital construction is not charged to the 228-reserve account. These costs were instead charged to the normal plant account. These transactions, consisting of expenditures for the removal, retirement and replacement of damaged facilities were calculated in a manner that removed costs related to the nature of bringing in resources for storm restoration, such as storm labor rates, material pricing increases and transportation. Gulf reconstructed the Distribution mass property at normal costs using the latest Roll Forward Ledger (RFL). The RFL spreadsheet was used to calculate the annual additions, retirements and ending balances based on average cost. The RFL AUC was fully loaded with the cost of materials, labor, and associated overheads. The storm capital additions were derived from the stores quantity issues and priced on the RFL current year average additions costs. The retirements were again based on the stores quantity issues and priced on the average cost/composite value for all years contained in the ending balance. The cost estimate for removing the retired goods used a composite cost of removal per dollar of retirement in the RFL year. When the appropriate estimates were made the costs for capital additions and the cost of removing the retired assets were removed from the storm order and moved to a capital work order. The calculated retirement values of the assets were then retired on this work order as well.

The area outside of mass property (primarily distribution line investment), was handled by creating capital work orders for the construction of the replacement facilities. The values to retire were known here since this investment was tracked individually as location property. The replacement capital was built using normal estimation tools with known adjustments for storm related expenses. Removal costs were estimated with the normal estimation process for transmission lines and sub-stations.

The calculated construction amounts were removed from the storm Jobs and booked to their normal capital account numbers.

For Gulf's support for these amounts, please see OPC's Second Set of Interrogatories No. 90, Attachment Nos. 1-10 for the calculations of Gulf's Hurricane Michael ICCA capital adjustments, which includes materials and supplies.

- c. Please see OPC's Second Set of Interrogatories No. 90, Attachment No. 11.