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June 17, 2016

VIA E-FILING

Carlotta S. Stauffer
Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, Florida 32399

Re:

- *Docket No. 160088-EI, In Re: Petition for Limited Proceeding to Modify and Continue Florida Power and Light Company's Incentive Mechanism;*
- *Docket No. 160021-EI, In Re: Petition for Rate Increase by Florida Power & Light Company (consolidated)*

Dear Ms. Stauffer:

Please find enclosed for electronic filing in the above-referenced dockets the testimony and exhibits of witness Lane Kollen, filed on behalf of intervenor South Florida Hospital and Healthcare Association. The documents included in this filing are this transmittal letter, Mr. Kollen's testimony, and five (5) exhibits.

Please contact the undersigned should you have any questions.

Very truly yours,

/s/ Kenneth L. Wiseman
Kenneth L. Wiseman

cc: All parties of record

**BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION**

IN RE:

**PETITION FOR LIMITED PROCEEDING)
TO MODIFY AND CONTINUE FLORIDA) DOCKET NO. 160088-EI
POWER AND LIGHT COMPANY'S)
INCENTIVE MECHANISM)**

**DIRECT TESTIMONY
AND EXHIBITS
OF
LANE KOLLEN**

ON BEHALF OF THE

SOUTH FLORIDA HOSPITAL AND HEALTHCARE ASSOCIATION

**J. KENNEDY AND ASSOCIATES, INC.
ROSWELL, GEORGIA**

JUNE 2016

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**BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION**

IN RE:

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TO MODIFY AND CONTINUE FLORIDA) DOCKET NO. 160088-EI
POWER AND LIGHT COMPANY'S)
INCENTIVE MECHANISM)**

DIRECT TESTIMONY OF LANE KOLLEN

I. QUALIFICATIONS

1 **Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

2 A. My name is Lane Kollen. My business address is J. Kennedy and Associates, Inc.
3 ("Kennedy and Associates"), 570 Colonial Park Drive, Suite 305, Roswell, Georgia
4 30075.

5 **Q. WHAT IS YOUR OCCUPATION AND BY WHOM ARE YOU EMPLOYED?**

6 A. I am a utility rate and planning consultant holding the position of Vice President and
7 Principal with Kennedy and Associates.

8 **Q. PLEASE DESCRIBE YOUR EDUCATION AND PROFESSIONAL
9 EXPERIENCE.**

10 A. I earned a Bachelor of Business Administration in Accounting degree and a Master of
11 Business Administration degree, both from the University of Toledo. I also earned a
12 Master of Arts degree from Luther Rice University. I am a Certified Public
13 Accountant, with a practice license, a Certified Management Accountant, and a
14 Chartered Global Management Accountant.

1 I have been an active participant in the utility industry for more than thirty
2 years, both as a consultant and as an employee. Since 1986, I have been a consultant
3 with Kennedy and Associates, providing services to consumers of utility services and
4 state and local government agencies in the areas of utility planning, ratemaking,
5 accounting, taxes, financial reporting, financing and management decision-making.
6 From 1983 to 1986, I was a consultant with Energy Management Associates,
7 providing services to investor and consumer owned utility companies in the areas of
8 planning, financial reporting, financing, ratemaking and management decision-
9 making. From 1976 to 1983, I was employed by The Toledo Edison Company in a
10 series of positions providing services in the areas of planning, accounting, taxes,
11 auditing, and financial and statistical reporting.

12 I have appeared as an expert witness on utility planning, ratemaking,
13 accounting, reporting, financing, and tax issues before state and federal regulatory
14 commissions and courts on more than two hundred occasions. In many of those
15 proceedings, I have represented state and local ratemaking agencies or their Staffs,
16 including the Louisiana Public Service Commission, Georgia Public Service
17 Commission and various groups of Cities with original rate jurisdiction in Texas. I
18 also have appeared before the Florida Public Service Commission (“Commission”) in
19 numerous proceedings, including the four most recent Florida Power & Light
20 Company (“FPL” or “Company”) base rate proceedings in Docket Nos. 120015-EI
21 (2012), 080677-EI (2009), 050045-EI (2005) and 001148-EI (2002). I have developed
22 and presented papers at various industry conferences on ratemaking, accounting, and
23 tax issues. My qualifications and regulatory appearances are further detailed in my
24 Exhibit___(LK-1).
25

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

2 A. I am offering testimony on behalf of the South Florida Hospital and Healthcare
3 Association (“SFHHA”), whose members take electric service on the FPL system.

4

5 **II. SUMMARY**

6

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

8 A. The purpose of my testimony is to respond to the Company’s request to continue the
9 Incentive Mechanism adopted as a four year pilot program in the 2012 rate case
10 settlement for an additional four years (from 2017 through 2020) and to modify certain
11 of the terms.

12 The present Incentive Mechanism operates in conjunction with the FPL Fuel
13 Adjustment Clause (“FAC”) in lieu of the “prior sharing mechanism,” which was
14 applicable only to economy sales.¹ The present Incentive Mechanism allows FPL to retain
15 a portion of the net “gains” from a more expansive definition of wholesale power
16 transactions and asset optimization activities in excess of a prescribed threshold of \$46
17 million. The present Incentive Mechanism allows FPL to recover 100% of certain
18 variable and fixed costs (“variable power plant O&M”) in the calculation of the net
19 “gains” and then retain 60% of the net gains between \$46 million and \$100 million and
20 50% of the net gains over \$100 million.

21

22 **Q. Please summarize your testimony.**

¹ Economy sales are made when the utility has excessive generation not needed to serve its load and can sell the energy to another market participant for more than its marginal dispatch cost. Economy purchases are made when the utility can purchase energy from another market participant for less than its marginal dispatch cost.

1 A. I recommend that the Commission reject the Company’s proposal to modify certain of
2 the calculations and continue the Incentive Mechanism for the next four years. The
3 proposed Incentive Mechanism will result in excessive, unjust, and unreasonable rates
4 and provide unnecessary and inappropriate incentives for activities that already are
5 required of a prudent utility.

6 Instead, I recommend that the Incentive Mechanism be modified so that the
7 entire savings from economy purchases and sales are timely flowed through to
8 customers and so that it provides an incentive and reasonable sharing only of the net
9 “gains” from asset optimization activities as follows.

- 10 1. Include the actual cost of economy purchases in the FAC and exclude
11 from the Incentive Mechanism all calculated “gains” based on avoided
12 marginal dispatch costs. Eliminate any sharing of the “gains” with the
13 Company. The savings should inure entirely to the Company’s
14 customers. The Company has a prudence obligation to make economy
15 purchases when the cost is less than the marginal cost of dispatching its
16 own generating units. Including only the actual cost of economy
17 purchases in the FAC and excluding any sharing of “gains” on these
18 purchases from the Incentive Mechanism will ensure that the the
19 entirety of these savings inure to the Company’s customers.
20
- 21 2. Include the actual revenues and marginal dispatch costs for economy
22 sales in the FAC and exclude from the Incentive Mechanism all
23 calculated “gains” and any sharing of the “gains” with the Company.
24 The Company has a prudence obligation to make economy sales when
25 it has available energy and can sell it for more than the marginal cost of
26 dispatching its generating units or purchasing power. The Company’s
27 customers pay the entire jurisdictional portion of the fixed costs of the
28 generating units and are entitled to the entirety of the jurisdictional
29 portion of the gains due to economy sales made possible by selling that
30 excess energy to other market participants at prices greater than its
31 marginal dispatch cost.
32
- 33 3. If the Commission allows the Company to share in the net “gains” from
34 economy purchases and sales, then it should correct the calculation of
35 the net “gains” in the Incentive Mechanism by removing all “base
36 O&M fossil overhaul” expense and “CT capital spare parts
37 depreciation” expense from the calculation of the so-called variable

1 O&M expense. These expenses are not or should not be included in the
2 dispatch algorithm or the marginal cost of dispatching generating units
3 for purchases or sales. These expenses are fixed expenses; FPL has not
4 demonstrated that they are variable or directly correlated with the
5 output of the generating units and, in any event, already are included in
6 the base revenue requirement.
7

- 8 4. If the Commission incentivizes only the asset optimization activities as
9 I recommend, then eliminate any sharing threshold and all sharing tiers.
10 Instead, allow the Company to retain 10% of all net “gains,” as well as
11 retain 10% of the costs of the asset optimization activities.
12

13 **III. NO INCENTIVE IS APPROPRIATE FOR ECONOMY PURCHASES AND**
14 **SALES IN THE INCENTIVE MECHANISM**
15

16 **Q. How were economy purchases and sales reflected in the FAC prior to the present**
17 **Incentive Mechanism adopted in the 2012 rate case settlement?**

18 A. Then, as now, FPL made economy purchases if the cost of the purchase was less than
19 the marginal cost of dispatching its generating units. However, prior to the 2012 rate
20 case settlement, the purchases were properly reflected at cost in the FAC instead of at
21 the avoided cost of its generating units, subject to sharing of the “gains.” There was
22 no calculation of the net “gain,” or savings, from displacing the marginal cost of
23 dispatching its generating units and there was no sharing of the savings due to the
24 lower cost.²

25 Then, as now, FPL also made economy sales if it had available energy and the
26 selling price (revenues) was greater than the marginal cost of dispatching its
27 generating units to make the sales. The economy sales revenues, net of the related fuel
28 costs incurred to supply the sales, were reflected in their entirety in the FAC, but the

² Refer to FPL witness Mr. Forrest’s Exhibit SAF-1 page 3 showing the calculations under the “Prior Mechanism.”

1 Company was allowed to retain 20% of the net “gains” over a threshold dollar amount,
2 based on a 3 year rolling average of such net “gains,” as an “incentive” to maximize
3 economy sales.³ This resulted in FPL retaining 20% of the net “gains” over the annual
4 thresholds of \$4.238 million in 2013, \$7.203 million in 2014, and \$20.823 million in
5 2015, or \$1.815 million in 2013, \$7.716 million in 2014, and \$1.028 million in 2015.⁴
6 This structure provided the Company an incentive to continually grow economy sales
7 in order to retain any of the net “gains” because it only shared in the excess over the 3
8 year rolling average of such net “gains.”
9

10 **Q. How did this change when the present Incentive Mechanism was implemented as**
11 **the result of the settlement in the 2012 rate case?**

12 A. As I noted previously, the Company’s approach to making economy sales and
13 purchases did not change. However, the present Incentive Mechanism introduced new
14 costs into the calculation of the net “gains,” which added costs into the FAC that
15 increased the costs to customers of economy sales and purchases and reduced the
16 value to customers of asset optimization activities; expanded the activities to include
17 asset optimization; and set tiered thresholds for sharing (net “gains” below \$46.0
18 million were 100% retained by customers, although such gains were reduced by the
19 additional costs; net gains between \$46.0 million and \$100.0 million were 40%

³ *Id.*

⁴ *Id.*

1 retained by customers, 60% retained by FPL; and net gains over \$100.0 million were
2 50% retained by customers, 50% retained by FPL).⁵

3 The most significant of the new costs included in the calculation were for the
4 so-called variable power plant O&M expense based on a calculated \$1.51 per MWh
5 rate times the MWh economy sales in excess of 514,000 MWh, a threshold necessary
6 because the revenues and expenses for this level of economy sales were included in
7 the base revenue requirement. The Company calculated the net “gains” from economy
8 sales by subtracting the so-called variable power plant O&M expense from the
9 economy sales “gains” (revenues less fuel expense). The Company calculated the
10 variable power plant O&M expense by multiplying the \$1.51 per MWh times the
11 economy sales MWh in excess of 514,000 MWh.⁶

12 In addition, the present Incentive Mechanism included a new cost for
13 “incremental O&M expenses” which was defined as personnel, software, and
14 hardware necessary to expand its trading and asset optimization activities.⁷ The
15 Company subtracted the “incremental O&M expenses” directly from the customers’
16 share of the net “gains,” i.e., it allocated none of this expense to the Company. This
17 methodology effectively, and rather cleverly, increases the allocation of the net
18 “gains” to the Company.

19

20 **Q. What changes does the Company propose to the present Incentive Mechanism in**
21 **this proceeding?**

⁵ *Id.*

⁶ *Id.*

⁷ *Id.*

1 A. FPL seeks to modify the present calculation to net *all* energy from *all* economy sales
2 (eliminating the present 514,000 MWh threshold) and economy purchases, and multiply
3 the resulting net energy (sales less purchases) times the variable power plant O&M rate;
4 update the variable power plant O&M rate per MWh used to calculate the variable O&M
5 expense from \$1.51 per MWh to \$0.97 per MWh; and reduce the prescribed first tier
6 threshold for sharing from \$46 million to \$36 million, ostensibly because of the
7 termination of the Unit Power Sales (“UPS”) agreement with Southern Company at
8 the end of 2015.

9

10 **Q. Is it reasonable and appropriate to provide the Company an incentive to make**
11 **economy purchases when the cost is less than dispatching its own generating**
12 **units?**

13 A. No. The Company has a prudence obligation to make economy purchases when the
14 cost is less than dispatching its own generating units. Consistent with that obligation,
15 prior to the present Incentive Mechanism, the Company did not retain any of the net
16 ‘gain,’ or savings, from economy purchases.⁸ Also consistent with that obligation,
17 Duke Energy, Tampa Electric, and Gulf Power Company, are not allowed to retain any
18 of the savings from economy purchases.⁹

19

⁸ Refer to the Company’s response to OPC Request for Admissions No. 2, a copy of which I have attached as my Exhibit___(LK-2).

⁹ Refer to the Company’s response to OPC Request for Admissions No. 3, a copy of which I have attached as my Exhibit___(LK-3).

1 **Q. Is it reasonable and appropriate to provide the Company an incentive to make**
2 **economy sales when it has available energy after supplying its firm load**
3 **requirements?**

4 A. No. The utility has a prudence obligation to make economy sales to reduce the
5 recovery of the fixed costs of its generating units from customers. The Company does
6 not retain or pay any share of those fixed costs. All prudent and reasonable costs are
7 recoverable in their entirety from customers through base rates or various clause rates.
8 Consistent with the allocation of costs and risks to customers, all net “gains” from
9 economy sales made from the generating units should be allocated to customers. The
10 customers have paid for the “cows” (generating units) and are entitled to the “milk”
11 (“energy”) from those “cows,” regardless of whether the milk is used “in-kind” (to
12 meet their load) or sold to others (to meet their loads) for income.

13
14 **Q. What is your recommendation?**

15 A. I recommend that the Commission reject the Company’s proposal to continue the
16 present Incentive Mechanism’s calculations and sharing of the net “gains” on economy
17 purchases and sales. Instead, I recommend that the Commission include all economy
18 purchases at cost, include all economy sales revenues, net of the marginal cost of
19 dispatching the Company’s own generating units or purchases made to supply the
20 sales in the Incentive Mechanism, and exclude the entirety of all net “gains” from the
21 Incentive Mechanism.

22

1 **IV. BASE O&M FOSSIL OVERHAUL AND CAPITAL SPARE PARTS**
2 **DEPRECIATION EXPENSE SHOULD NOT BE INCLUDED IN THE**
3 **VARIABLE POWER PLANT O&M RATE**
4

5 **Q. What is the variable power plant O&M rate and how is it used in the calculation**
6 **of the net “gains” under the present and proposed Incentive Mechanisms?**

7 A. The variable power plant O&M rate ostensibly is the marginal or variable non-fuel
8 operating expense per MWh generated whether it is the incremental cost per MWh for
9 economy sales or the decremental cost for economy purchases.

10 Under the present Incentive Mechanism, the resulting variable power plant
11 O&M expense is subtracted from economy sales revenues in the calculation of net
12 “gains,” but there is no addition to economy purchases savings reflected in the
13 calculation of net “gains.”

14 Under the proposed Incentive Mechanism, the Company proposes to net the
15 economy energy sold and the economy energy purchased and multiply the result times
16 the variable power plant O&M rate per MWh. If there are net economy sales, then the
17 “expense” will be subtracted from the net “gain” allocated between customers and
18 FPL. If there are net economy purchases, then the avoided “expense” will be added to
19 the net “gain” allocated between customers and FPL.
20

21 **Q. Is this true regardless of whether the net “gains” exceed the threshold?**

22 A. Yes. In other words, if there is an “expense,” it is recovered from customers through
23 the FAC regardless of whether the gains exceed the threshold or the magnitude of any
24 net “gains.” This feature of the present and proposed Incentive Mechanisms provides
25 the Company with enhanced recovery of the so-called variable power plant expense

1 through the FAC even though such costs are not fuel costs and already are included in
2 the base revenue requirement.

3

4 **Q. How is the variable power plant O&M expense calculated?**

5 A. The Company's calculation includes three components in both the calculation of the
6 \$1.51 per mWh under the present Incentive Mechanism and the \$0.97 per MWh under
7 the proposed Incentive Mechanism. These components are "base O&M fossil
8 overhaul," "base qualifying facility (steam and other production) VOM" [variable
9 O&M], and "recoverable CT parts depreciation expense per annum." The Company
10 summed the costs for these components and divided by total MWh generation to
11 calculate the variable power plant O&M per MWh.¹⁰

12

13 **Q. Is it reasonable and appropriate to include "base O&M fossil overhaul" and**
14 **"recoverable CT parts depreciation expense per annum" in the variable power**
15 **plant O&M rate and expense?**

16 A. No. First, these costs are not fuel costs, they are non-fuel O&M and depreciation
17 expenses.

18 Second, these costs are fixed; they are not variable and will be incurred
19 regardless of the output from the Company's owned generation, and regardless of
20 whether the output is increased to make economy sales or reduced due to economy
21 purchases. For example, if the Company's generating units are operating at less than
22 their full capacity and it is economical to sell into the market (selling price exceeds

¹⁰ Refer to the company's response to OPC Interrogatory No. 17, a copy of which I have attached as my Exhibit____(LK-4).

1 marginal dispatch cost), then the units are ramped up and their output is increased to
2 supply the sales. This typically results in improved unit operation and efficiency as
3 the output increases, the average heat rate improves, and the average cost to generate
4 declines. The Company has provided no evidence that there is any direct correlation
5 between unit output and O&M fossil overhaul expenses, particularly on the margin for
6 economy sales and purchases. Most fossil overhaul is performed seasonally when
7 capacity is not needed to supply load. Further, some maintenance activities are based
8 on hours of operation, not energy output. In short, there is no direct correlation
9 between unit output and the timing of fossil overhauls and the related expenses.

10 Likewise, depreciation expense is not a function of generating unit output. The
11 Company calculates depreciation expense based on gross plant times its approved
12 depreciation rates. There is no correlation between unit output and the timing or
13 amount of depreciation expense. Depreciation expenses is not accrued at greater
14 amounts in months where output is greater or accrued at lesser amounts where output
15 is less. Nor has the Company proposed to actually record more or less depreciation
16 expense on its accounting books in accordance with the proposed formula for the
17 Incentive Mechanism. Nor has the Company provided any evidence that increased
18 output results in accelerated wear and tear and replacement of the equipment. In short,
19 this “depreciation expense” is an amount calculated only to increase the Companies’
20 recoveries through the FAC as a cost recovered entirely from customers in addition to
21 the sharing of net “gains” in excess of the sharing thresholds.

22 Third, these costs already are recovered fully through the base revenue
23 requirement; thus, recovery through the Incentive Mechanism allows the Company to

1 recover the same costs a second time. The Company has reflected no ratemaking
2 adjustments to the costs included in the base revenue requirement to reflect recovery
3 of these costs through the Incentive Mechanism. The Company does not incur the
4 costs a second time when it makes economy sales or avoid the costs when it makes
5 economy purchases because they are not variable.

6

7 **Q. What is your recommendation?**

8 A. If the Commission adopts my recommendation to include economy sales and
9 purchases in the FAC, but not in the Incentive Mechanism, then the calculation of the
10 variable power plant O&M rate and expense is irrelevant and moot. If, however, the
11 Commission continues to include economy sales and purchases in the Incentive
12 Mechanism, then I recommend that it correct the calculation of the variable power
13 plant O&M rate to remove the “base O&M fossil overhaul” and “recoverable CT parts
14 depreciation expense per annum,” leaving only the “base qualifying facility (steam and
15 other production) VOM” component.

16

17 **Q. What is the effect of your recommendation on the proposed \$0.97 variable power
18 plant O&M rate if the Commission continues to include economy sales and
19 purchases in the Incentive Mechanism?**

20 A. It has the effect of reducing the proposed \$0.97 per MWh rate to \$0.12 per MWh.¹¹

21

¹¹ Shown on the table provided in response to OPC Interrogatory No. 17 under the column heading 2017 Test Year and the line labeled “base qualifying facility (steam and other production) VOM - \$/MWh.”

1 **V. A REASONABLE INCENTIVE FOR ASSET OPTIMIZATION ACTIVITIES IS**
2 **APPROPRIATE**
3

4 **Q. Is it reasonable and appropriate to include asset optimization activities in the**
5 **Incentive Mechanism?**

6 A. Yes. If it is continued, the Incentive Mechanism should incentivize only the asset
7 optimization activities. These activities are directed toward extracting greater value
8 from the Company's assets, the costs of which are presently reflected in the
9 Company's base and other adjustment clause rates. These activities extend well
10 beyond the economy sales and purchases, require active strategic and focused
11 management, and may involve the assumption of risk.

12 Typically, the entirety of the net "gains" from such activities are reflected in
13 the base revenue requirement when it is reset, but any increases over these threshold
14 amounts between base rate cases are retained in their entirety by the utility. In contrast
15 to the typical retention of increases in their entirety by the utility, the present and
16 proposed Incentive Mechanisms provide the Company's customers a share of any such
17 increases in net "gains" on a timely basis through a reduction in the FAC.

18
19 **Q. What is an appropriate structure for the sharing of the asset optimization net**
20 **gains through the Incentive Mechanism?**

21 A. There are three components of the structure that must be addressed. First, the
22 Commission must determine whether to set a threshold over which the net "gains" are
23 shared or whether all net "gains" will be shared. Second, the Commission must
24 determine an appropriate sharing between customers and the Company. Third, the

1 Commission must decide the methodology to calculate the net “gains.”

2

3 **Q. Is there a balance between setting a threshold over which the net “gains” are**
4 **shared and the appropriate sharing percentages between customers and the**
5 **Company?**

6 A. Yes. If there is a threshold, then customers receive all net “gains” up to the threshold
7 before there is any sharing between the customers and the Company. If there is not a
8 threshold, then there is a sharing of all net “gains” between customers and the
9 Company. In the first circumstance, any increases in net “gains” over the threshold
10 generally would merit a greater sharing with the Company, perhaps 75% to customers
11 and 25% to the Company as an incentive to enhance the value of the Company’s assets
12 for the benefit of its customers. In the second circumstance, the sharing of all net
13 “gains” between customers and the Company generally would merit a lesser sharing
14 with the Company, perhaps 90% to customers and 10% to the Company because the
15 Company will share in all net “gains,” not only in those net “gains” over the threshold.

16

17 **Q. What is your recommendation regarding the threshold and sharing percentages**
18 **for net “gains” resulting from asset optimization activities?**

19 A. I recommend that there be no threshold for sharing any net “gains” from asset
20 optimization activities for the same reasons that I previously addressed in conjunction
21 with economy purchases and sales. Again, customers bear the entirety of the costs
22 incurred for the generating units and other facilities and contracts subject to asset
23 optimization activities.

1 In lieu of a threshold, I recommend that all net “gains” from asset optimization
2 activities be shared 90% to customers and 10% to the Company. This provides a
3 timely reduction in the FAC charges to customers from any net “gains” from
4 optimization activities and incentivizes the Company to not only maintain, but
5 increase these “gains,” no matter how small and without concern for whether it is
6 “worth it” if it otherwise would be under the threshold. The present incentive has
7 served to induce the Company to engage in and expand its asset optimization
8 activities.

9

10 **Q. Are there problems with the Company’s proposed methodology to calculate the**
11 **net “gains” from asset optimization activities?**

12 A. Yes. Under the present and proposed Incentive Mechanisms, the Company allocates
13 all costs (personnel, software, and hardware necessary for its trading and asset
14 optimization activities) to customers as a cost in the calculation of the net “gains.”
15 Under the Company’s proposed four year rate plan, these costs already are included in
16 the base revenue requirement.

17 The Company has proposed no ratemaking adjustments to its per books 2017
18 and 2018 test years to remove the costs from the base revenue requirement that it
19 proposes to continue to recover in the proposed Incentive Mechanism. If the
20 Commission allows the Company to continue to recover these costs through the
21 Incentive Mechanism, then it should set these costs to \$0 initially and allow recovery
22 only of incremental costs that were not included in the base revenue requirement.

23 In addition, the Company proposes to continue to allocate all such costs to

1 customers with no sharing to the Company. This is inappropriate because it does not
2 result in any sharing of the costs or the risk of cost recovery; the customers bear that
3 entire risk, but are required to share any net “gains” under both the present and
4 proposed Incentive Mechanisms.

5
6 **Q. What is your recommendation regarding the costs for asset optimization**
7 **activities in the Incentive Mechanism if it is continued?**

8 A. I recommend that the costs be reset to \$0 and that only increases in such costs that are
9 not included in the base revenue requirement starting in 2017 be reflected in the
10 Incentive Mechanism. In addition, I recommend that the Commission allocate these
11 costs in the same manner that it allocates the net “gains” from the asset optimization
12 activities, and more specifically, 90% to customers and 10% to the Company if the
13 Commission adopts my recommendation for the sharing of net “gains” for these
14 activities.

15

16 **VI. THE THRESHOLD FOR SHARING IS UNECESSARY UNDER SFHHA**
17 **RECOMMENDATIONS**
18

19 **Q. Why is the threshold proposed by the Company unreasonable and**
20 **inappropriate?**

21 A. Any threshold will require the Commission to make an uninformed “guess” regarding
22 the future economy purchases and sales and asset optimization activities during the
23 next four years when the proposed Incentive Mechanism will be in effect. The

1 Company's proposed \$36 million threshold is arbitrary and cannot be adequately
2 assessed by the parties other than the Company.

3 First, neither the \$46 million threshold in the present Incentive Mechanism nor
4 the \$36 million threshold in the proposed Incentive Mechanism reflect or match the
5 economy purchases and sales or the asset optimization activities and net gains
6 projected in the Company's internal projections for 2017 and 2018, the test years in
7 the base rate proceeding. In fact, the Company has not included any such projections
8 in the base rate proceeding.

9 Second, the Company has provided no estimates or any support for such
10 estimates of the economy purchases and sales or the asset optimization activities and
11 the net gains for those years in this proceeding. Instead, all of its quantitative analyses
12 merely compare the so-called Prior Mechanism to the present Incentive Mechanism,
13 ostensibly in order to demonstrate customer benefits, or seek to quantify the effects of
14 the termination of the UPS with Southern Company, albeit without any recognition of
15 other changes in capacity, loads, fuel costs, generating unit performance, purchase
16 power agreements, and the market for economy sales and purchases.

17 The Company's failure to provide such projections is important because the
18 Company proposes a reduction in the initial threshold for sharing net "gains" based on
19 the same threshold adopted in the 2012 rate case settlement, adjusted only to reflect
20 the "lost" economy sales from the UPS agreement, and ignoring all other changes in
21 capacity, marginal cost of dispatching its own units and the market prices that have
22 occurred since then. For example, the Company has replaced the 928 MW of UPS
23 capacity with more than 1,300 MW of capacity at the Port Everglades next Generation

1 Clean Energy Center, which affects its marginal cost of dispatch and the energy it has
2 available to supply its own load and economy sales.¹² In addition, the Company has
3 added thousands of MW of new and converted natural gas generation while retiring
4 other generation since the 2012 rate case, which affects its marginal cost of dispatch
5 and the energy it has available to supply its own load and economy sales.

6 The Company's generating units and fuel costs now reflect a greater proportion
7 of natural gas capacity, which affects the marginal dispatch cost of its generation
8 compared to economy purchases and sales that make the prior threshold meaningless.
9 In addition, the fuel costs of other market participants in economy sales (there is an
10 economy purchase by another entity whenever FPL makes an economy sale) and
11 economy purchases (there is an economy sale by another entity whenever FPL makes
12 economy purchases) that make the prior and proposed thresholds threshold
13 meaningless going forward.

14 In short, the threshold from the settlement of the 2012 rate case, adjusted only
15 for the expiration of the UPS agreement, is meaningless as a threshold or even as an
16 indicator of ongoing net "gains" from economy sales and purchases.

17

18 **Q. What is your recommendation?**

19 A. I recommend that the Commission eliminate any sharing threshold in conjunction with
20 my recommendations for economy purchases and sales and asset optimization
21 activities, which renders a threshold irrelevant and moot.

¹² Response to OPC Interrogatory No. 5, a copy of which I have attached as my Exhibit___(LK-5).

1 However, if the Commission does not adopt these SFHHA recommendations,
2 than I recommend no reduction in the sharing threshold in the absence of credible
3 projections of economy sales and purchases for the next four years and the ability to
4 assess an appropriate threshold. I also recommend that the customers retain at least
5 90% and the Company retain no more than 10% of *all* net “gains” in excess of the
6 sharing threshold. A 10% incentive is significant and meaningful when applied to all
7 incentivized net “gains.”

8

9 **Q. Has the Company offered any rationale to retain 60% of the net “gains” between**
10 **\$36 million and \$100 million or 50% of the net “gains” over \$100 million?**

11 A. No. The Company has offered no rationale for its proposal to retain 60% of the net
12 “gains” between \$36 million and \$100 million or 50% of the net “gains” over \$100
13 million, nor is there any valid reason for the Commission to adopt such excessive
14 retained percentages. These incentive percentages were the result of the settlement in
15 the 2012 rate case. The Company offered no meaningful support for these excessive
16 percentages adopted in the 2012 rate case or proposed in this case.

17

18 **Q. Does this complete your prefiled Direct Testimony at this time?**

19 A. Yes.

**BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION**

IN RE:

**PETITION FOR LIMITED PROCEEDING)
TO MODIFY AND CONTINUE FLORIDA)
POWER AND LIGHT COMPANY'S)
INCENTIVE MECHANISM)**

DOCKET NO. 160088-EI

**EXHIBITS
OF
LANE KOLLEN**

ON BEHALF OF THE

SOUTH FLORIDA HOSPITAL AND HEALTHCARE ASSOCIATION

**J. KENNEDY AND ASSOCIATES, INC.
ROSWELL, GEORGIA**

JUNE 2016

EXHIBIT ____ (LK-1)

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

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 Energy Consumers
Bethlehem Steel	Occidental Chemical Corporation
CF&I Steel, L.P.	Ohio Energy Group
Climax Molybdenum Company	Ohio Industrial Energy Consumers
Connecticut Industrial Energy Consumers	Ohio Manufacturers Association
ELCON	Philadelphia Area Industrial Energy Users Group
Enron Gas Pipeline Company	PSI Industrial Group
Florida Industrial Power Users Group	Smith Cogeneration
Gallatin Steel	Taconite Intervenors (Minnesota)
General Electric Company	West Penn Power Industrial Intervenors
GPU Industrial Intervenors	West Virginia Energy Users Group
Indiana Industrial Group	Westvaco Corporation
Industrial Consumers for Fair Utility Rates - Indiana	
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 April 2016**

Date	Case	Jurisdiction	Party	Utility	Subject
10/86	U-17282 Interim	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Cash revenue requirements financial solvency.
11/86	U-17282 Interim Rebuttal	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Cash revenue requirements financial solvency.
12/86	9613	KY	Attorney General Div. of Consumer Protection	Big Rivers Electric Corp.	Revenue requirements accounting adjustments financial workout plan.
1/87	U-17282 Interim	LA 19th Judicial District Ct.	Louisiana Public Service Commission Staff	Gulf States Utilities	Cash revenue requirements, financial solvency.
3/87	General Order 236	WV	West Virginia Energy Users' Group	Monongahela Power Co.	Tax Reform Act of 1986.
4/87	U-17282 Prudence	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Prudence of River Bend 1, economic analyses, cancellation studies.
4/87	M-100 Sub 113	NC	North Carolina Industrial Energy Consumers	Duke Power Co.	Tax Reform Act of 1986.
5/87	86-524-E-SC	WV	West Virginia Energy Users' Group	Monongahela Power Co.	Revenue requirements, Tax Reform Act of 1986.
5/87	U-17282 Case In Chief	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Revenue requirements, River Bend 1 phase-in plan, financial solvency.
7/87	U-17282 Case In Chief Surrebuttal	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Revenue requirements, River Bend 1 phase-in plan, financial solvency.
7/87	U-17282 Prudence Surrebuttal	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Prudence of River Bend 1, economic analyses, cancellation studies.
7/87	86-524 E-SC Rebuttal	WV	West Virginia Energy Users' Group	Monongahela Power Co.	Revenue requirements, Tax Reform Act of 1986.
8/87	9885	KY	Attorney General Div. of Consumer Protection	Big Rivers Electric Corp.	Financial workout plan.
8/87	E-015/GR-87-223	MN	Taconite Intervenors	Minnesota Power & Light Co.	Revenue requirements, O&M expense, Tax Reform Act of 1986.
10/87	870220-EI	FL	Occidental Chemical Corp.	Florida Power Corp.	Revenue requirements, O&M expense, Tax Reform Act of 1986.
11/87	87-07-01	CT	Connecticut Industrial Energy Consumers	Connecticut Light & Power Co.	Tax Reform Act of 1986.
1/88	U-17282	LA 19th Judicial District Ct.	Louisiana Public Service Commission	Gulf States Utilities	Revenue requirements, River Bend 1 phase-in plan, rate of return.
2/88	9934	KY	Kentucky Industrial Utility Customers	Louisville Gas & Electric Co.	Economics of Trimble County, completion.
2/88	10064	KY	Kentucky Industrial Utility Customers	Louisville Gas & Electric Co.	Revenue requirements, O&M expense, capital structure, excess deferred income taxes.

**Expert Testimony Appearances
of
Lane Kollen
as of April 2016**

Date	Case	Jurisdiction	Party	Utility	Subject
5/88	10217	KY	Alcan Aluminum National Southwire	Big Rivers Electric Corp.	Financial workout plan.
5/88	M-87017-1C001	PA	GPU Industrial Intervenors	Metropolitan Edison Co.	Nonutility generator deferred cost recovery.
5/88	M-87017-2C005	PA	GPU Industrial Intervenors	Pennsylvania Electric Co.	Nonutility generator deferred cost recovery.
6/88	U-17282	LA 19th Judicial District Ct.	Louisiana Public Service Commission	Gulf States Utilities	Prudence of River Bend 1 economic analyses, cancellation studies, financial modeling.
7/88	M-87017-1C001 Rebuttal	PA	GPU Industrial Intervenors	Metropolitan Edison Co.	Nonutility generator deferred cost recovery, SFAS No. 92.
7/88	M-87017-2C005 Rebuttal	PA	GPU Industrial Intervenors	Pennsylvania Electric Co.	Nonutility generator deferred cost recovery, SFAS No. 92.
9/88	88-05-25	CT	Connecticut Industrial Energy Consumers	Connecticut Light & Power Co.	Excess deferred taxes, O&M expenses.
9/88	10064 Rehearing	KY	Kentucky Industrial Utility Customers	Louisville Gas & Electric Co.	Premature retirements, interest expense.
10/88	88-170-EL-AIR	OH	Ohio Industrial Energy Consumers	Cleveland Electric Illuminating Co.	Revenue requirements, phase-in, excess deferred taxes, O&M expenses, financial considerations, working capital.
10/88	88-171-EL-AIR	OH	Ohio Industrial Energy Consumers	Toledo Edison Co.	Revenue requirements, phase-in, excess deferred taxes, O&M expenses, financial considerations, working capital.
10/88	8800-355-EI	FL	Florida Industrial Power Users' Group	Florida Power & Light Co.	Tax Reform Act of 1986, tax expenses, O&M expenses, pension expense (SFAS No. 87).
10/88	3780-U	GA	Georgia Public Service Commission Staff	Atlanta Gas Light Co.	Pension expense (SFAS No. 87).
11/88	U-17282 Remand	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Rate base exclusion plan (SFAS No. 71).
12/88	U-17970	LA	Louisiana Public Service Commission Staff	AT&T Communications of South Central States	Pension expense (SFAS No. 87).
12/88	U-17949 Rebuttal	LA	Louisiana Public Service Commission Staff	South Central Bell	Compensated absences (SFAS No. 43), pension expense (SFAS No. 87), Part 32, income tax normalization.
2/89	U-17282 Phase II	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Revenue requirements, phase-in of River Bend 1, recovery of canceled plant.
6/89	881602-EU 890326-EU	FL	Talquin Electric Cooperative	Talquin/City of Tallahassee	Economic analyses, incremental cost-of-service, average customer rates.
7/89	U-17970	LA	Louisiana Public Service Commission Staff	AT&T Communications of South Central States	Pension expense (SFAS No. 87), compensated absences (SFAS No. 43), Part 32.
8/89	8555	TX	Occidental Chemical Corp.	Houston Lighting & Power Co.	Cancellation cost recovery, tax expense, revenue requirements.

**Expert Testimony Appearances
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as of April 2016**

Date	Case	Jurisdiction	Party	Utility	Subject
8/89	3840-U	GA	Georgia Public Service Commission Staff	Georgia Power Co.	Promotional practices, advertising, economic development.
9/89	U-17282 Phase II Detailed	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Revenue requirements, detailed investigation.
10/89	8880	TX	Enron Gas Pipeline	Texas-New Mexico Power Co.	Deferred accounting treatment, sale/leaseback.
10/89	8928	TX	Enron Gas Pipeline	Texas-New Mexico Power Co.	Revenue requirements, imputed capital structure, cash working capital.
10/89	R-891364	PA	Philadelphia Area Industrial Energy Users Group	Philadelphia Electric Co.	Revenue requirements.
11/89 12/89	R-891364 Surrebuttal (2 Filings)	PA	Philadelphia Area Industrial Energy Users Group	Philadelphia Electric Co.	Revenue requirements, sale/leaseback.
1/90	U-17282 Phase II Detailed Rebuttal	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Revenue requirements, detailed investigation.
1/90	U-17282 Phase III	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Phase-in of River Bend 1, deregulated asset plan.
3/90	890319-EI	FL	Florida Industrial Power Users Group	Florida Power & Light Co.	O&M expenses, Tax Reform Act of 1986.
4/90	890319-EI Rebuttal	FL	Florida Industrial Power Users Group	Florida Power & Light Co.	O&M expenses, Tax Reform Act of 1986.
4/90	U-17282	LA 19 th Judicial District Ct.	Louisiana Public Service Commission	Gulf States Utilities	Fuel clause, gain on sale of utility assets.
9/90	90-158	KY	Kentucky Industrial Utility Customers	Louisville Gas & Electric Co.	Revenue requirements, post-test year additions, forecasted test year.
12/90	U-17282 Phase IV	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Revenue requirements.
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.

**Expert Testimony Appearances
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Lane Kollen
as of April 2016**

Date	Case	Jurisdict.	Party	Utility	Subject
12/91	91-410-EL-AIR	OH	Air Products and Chemicals, Inc., Armco Steel Co., General Electric Co., Industrial Energy Consumers	Cincinnati Gas & Electric Co.	Revenue requirements, phase-in plan.
12/91	PUC Docket 10200	TX	Office of Public Utility Counsel of Texas	Texas-New Mexico Power Co.	Financial integrity, strategic planning, declined business affiliations.
5/92	910890-EI	FL	Occidental Chemical Corp.	Florida Power Corp.	Revenue requirements, O&M expense, pension expense, OPEB expense, fossil dismantling, nuclear decommissioning.
8/92	R-00922314	PA	GPU Industrial Intervenors	Metropolitan Edison Co.	Incentive regulation, performance rewards, purchased power risk, OPEB expense.
9/92	92-043	KY	Kentucky Industrial Utility Consumers	Generic Proceeding	OPEB expense.
9/92	920324-EI	FL	Florida Industrial Power Users' Group	Tampa Electric Co.	OPEB expense.
9/92	39348	IN	Indiana Industrial Group	Generic Proceeding	OPEB expense.
9/92	910840-PU	FL	Florida Industrial Power Users' Group	Generic Proceeding	OPEB expense.
9/92	39314	IN	Industrial Consumers for Fair Utility Rates	Indiana Michigan Power Co.	OPEB expense.
11/92	U-19904	LA	Louisiana Public Service Commission Staff	Gulf States Utilities /Entergy Corp.	Merger.
11/92	8649	MD	Westvaco Corp., Eastalco Aluminum Co.	Potomac Edison Co.	OPEB expense.
11/92	92-1715-AU-COI	OH	Ohio Manufacturers Association	Generic Proceeding	OPEB expense.
12/92	R-00922378	PA	Armco Advanced Materials Co., The WPP Industrial Intervenors	West Penn Power Co.	Incentive regulation, performance rewards, purchased power risk, OPEB expense.
12/92	U-19949	LA	Louisiana Public Service Commission Staff	South Central Bell	Affiliate transactions, cost allocations, merger.
12/92	R-00922479	PA	Philadelphia Area Industrial Energy Users' Group	Philadelphia Electric Co.	OPEB expense.
1/93	8487	MD	Maryland Industrial Group	Baltimore Gas & Electric Co., Bethlehem Steel Corp.	OPEB expense, deferred fuel, CWIP in rate base.
1/93	39498	IN	PSI Industrial Group	PSI Energy, Inc.	Refunds due to over-collection of taxes on Marble Hill cancellation.
3/93	92-11-11	CT	Connecticut Industrial Energy Consumers	Connecticut Light & Power Co	OPEB expense.
3/93	U-19904 (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities /Entergy Corp.	Merger.

**Expert Testimony Appearances
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as of April 2016**

Date	Case	Jurisdct.	Party	Utility	Subject
3/93	93-01-EL-EFC	OH	Ohio Industrial Energy Consumers	Ohio Power Co.	Affiliate transactions, fuel.
3/93	EC92-21000 ER92-806-000	FERC	Louisiana Public Service Commission Staff	Gulf States Utilities /Entergy Corp.	Merger.
4/93	92-1464-EL-AIR	OH	Air Products Armco Steel Industrial Energy Consumers	Cincinnati Gas & Electric Co.	Revenue requirements, phase-in plan.
4/93	EC92-21000 ER92-806-000 (Rebuttal)	FERC	Louisiana Public Service Commission	Gulf States Utilities /Entergy Corp.	Merger.
9/93	93-113	KY	Kentucky Industrial Utility Customers	Kentucky Utilities	Fuel clause and coal contract refund.
9/93	92-490, 92-490A, 90-360-C	KY	Kentucky Industrial Utility Customers and Kentucky Attorney General	Big Rivers Electric Corp.	Disallowances and restitution for excessive fuel costs, illegal and improper payments, recovery of mine closure costs.
10/93	U-17735	LA	Louisiana Public Service Commission Staff	Cajun Electric Power Cooperative	Revenue requirements, debt restructuring agreement, River Bend cost recovery.
1/94	U-20647	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	Audit and investigation into fuel clause costs.
4/94	U-20647 (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	Nuclear and fossil unit performance, fuel costs, fuel clause principles and guidelines.
4/94	U-20647 (Supplemental Surrebuttal)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	Audit and investigation into fuel clause costs.
5/94	U-20178	LA	Louisiana Public Service Commission Staff	Louisiana Power & Light Co.	Planning and quantification issues of least cost integrated resource plan.
9/94	U-19904 Initial Post-Merger Earnings Review	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	River Bend phase-in plan, deregulated asset plan, capital structure, other revenue requirement issues.
9/94	U-17735	LA	Louisiana Public Service Commission Staff	Cajun Electric Power Cooperative	G&T cooperative ratemaking policies, exclusion of River Bend, other revenue requirement issues.
10/94	3905-U	GA	Georgia Public Service Commission Staff	Southern Bell Telephone Co.	Incentive rate plan, earnings review.
10/94	5258-U	GA	Georgia Public Service Commission Staff	Southern Bell Telephone Co.	Alternative regulation, cost allocation.
11/94	U-19904 Initial Post-Merger Earnings Review (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	River Bend phase-in plan, deregulated asset plan, capital structure, other revenue requirement issues.
11/94	U-17735 (Rebuttal)	LA	Louisiana Public Service Commission Staff	Cajun Electric Power Cooperative	G&T cooperative ratemaking policy, exclusion of River Bend, other revenue requirement issues.
4/95	R-00943271	PA	PP&L Industrial Customer Alliance	Pennsylvania Power & Light Co.	Revenue requirements. Fossil dismantling, nuclear decommissioning.

**Expert Testimony Appearances
of
Lane Kollen
as of April 2016**

Date	Case	Jurisdiction	Party	Utility	Subject
6/95	3905-U Rebuttal	GA	Georgia Public Service Commission	Southern Bell Telephone Co.	Incentive regulation, affiliate transactions, revenue requirements, rate refund.
6/95	U-19904 (Direct)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	Gas, coal, nuclear fuel costs, contract prudence, base/fuel realignment.
10/95	95-02614	TN	Tennessee Office of the Attorney General Consumer Advocate	BellSouth Telecommunications, Inc.	Affiliate transactions.
10/95	U-21485 (Direct)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	Nuclear O&M, River Bend phase-in plan, base/fuel realignment, NOL and AltMin asset deferred taxes, other revenue requirement issues.
11/95	U-19904 (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co. Division	Gas, coal, nuclear fuel costs, contract prudence, base/fuel realignment.
11/95	U-21485 (Supplemental Direct)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	Nuclear O&M, River Bend phase-in plan, base/fuel realignment, NOL and AltMin asset deferred taxes, other revenue requirement issues.
12/95	U-21485 (Surrebuttal)				
1/96	95-299-EL-AIR 95-300-EL-AIR	OH	Industrial Energy Consumers	The Toledo Edison Co., The Cleveland Electric Illuminating Co.	Competition, asset write-offs and revaluation, O&M expense, other revenue requirement issues.
2/96	PUC Docket 14965	TX	Office of Public Utility Counsel	Central Power & Light	Nuclear decommissioning.
5/96	95-485-LCS	NM	City of Las Cruces	El Paso Electric Co.	Stranded cost recovery, municipalization.
7/96	8725	MD	The Maryland Industrial Group and Redland Genstar, Inc.	Baltimore Gas & Electric Co., Potomac Electric Power Co., and Constellation Energy Corp.	Merger savings, tracking mechanism, earnings sharing plan, revenue requirement issues.
9/96 11/96	U-22092 U-22092 (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	River Bend phase-in plan, base/fuel realignment, NOL and AltMin asset deferred taxes, other revenue requirement issues, allocation of regulated/nonregulated costs.
10/96	96-327	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Environmental surcharge recoverable costs.
2/97	R-00973877	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy Co.	Stranded cost recovery, regulatory assets and liabilities, intangible transition charge, revenue requirements.
3/97	96-489	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Co.	Environmental surcharge recoverable costs, system agreements, allowance inventory, jurisdictional allocation.
6/97	TO-97-397	MO	MCI Telecommunications Corp., Inc., MCImetro Access Transmission Services, Inc.	Southwestern Bell Telephone Co.	Price cap regulation, revenue requirements, rate of return.

**Expert Testimony Appearances
of
Lane Kollen
as of April 2016**

Date	Case	Jurisdict.	Party	Utility	Subject
6/97	R-00973953	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning.
7/97	R-00973954	PA	PP&L Industrial Customer Alliance	Pennsylvania Power & Light Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning.
7/97	U-22092	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Depreciation rates and methodologies, River Bend phase-in plan.
8/97	97-300	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas & Electric Co., Kentucky Utilities Co.	Merger policy, cost savings, surcredit sharing mechanism, revenue requirements, rate of return.
8/97	R-00973954 (Surrebuttal)	PA	PP&L Industrial Customer Alliance	Pennsylvania Power & Light Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning.
10/97	97-204	KY	Alcan Aluminum Corp. Southwire Co.	Big Rivers Electric Corp.	Restructuring, revenue requirements, reasonableness.
10/97	R-974008	PA	Metropolitan Edison Industrial Users Group	Metropolitan Edison Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning, revenue requirements.
10/97	R-974009	PA	Penelec Industrial Customer Alliance	Pennsylvania Electric Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning, revenue requirements.
11/97	97-204 (Rebuttal)	KY	Alcan Aluminum Corp. Southwire Co.	Big Rivers Electric Corp.	Restructuring, revenue requirements, reasonableness of rates, cost allocation.
11/97	U-22491	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, other revenue requirement issues.
11/97	R-00973953 (Surrebuttal)	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning.
11/97	R-973981	PA	West Penn Power Industrial 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
Lane Kollen
as of April 2016**

Date	Case	Jurisdict.	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	LA	Louisiana Public Service Commission Staff	Cajun Electric Power Cooperative	G&T cooperative ratemaking policy, other revenue requirement issues.
11/98	U-23327	LA	Louisiana Public Service Commission Staff	SWEPCO, CSW and AEP	Merger policy, savings sharing mechanism, affiliate transaction conditions.
12/98	U-23358 (Direct)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, tax issues, and other revenue requirement issues.
12/98	98-577	ME	Maine Office of Public Advocate	Maine Public Service Co.	Restructuring, unbundling, stranded cost, T&D revenue requirements.
1/99	98-10-07	CT	Connecticut Industrial Energy Consumers	United Illuminating Co.	Stranded costs, investment tax credits, accumulated deferred income taxes, excess deferred income taxes.
3/99	U-23358 (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, tax issues, and other revenue requirement issues.
3/99	98-474	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co.	Revenue requirements, alternative forms of regulation.
3/99	98-426	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Revenue requirements, alternative forms of regulation.
3/99	99-082	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co.	Revenue requirements.
3/99	99-083	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Revenue requirements.

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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.
6/99	U-23358	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Affiliate transactions, cost allocations.
7/99	99-03-35	CT	Connecticut Industrial Energy Consumers	United Illuminating Co.	Stranded costs, regulatory assets, tax effects of asset divestiture.
7/99	U-23327	LA	Louisiana Public Service Commission Staff	Southwestern Electric Power Co., Central and South West Corp, American Electric Power Co.	Merger Settlement and Stipulation.
7/99	97-596 Surrebuttal	ME	Maine Office of Public Advocate	Bangor Hydro-Electric Co.	Restructuring, unbundling, stranded cost, T&D revenue requirements.
7/99	98-0452-E-GI	WV	West Virginia Energy Users Group	Monongahela Power, Potomac Edison, Appalachian Power, Wheeling Power	Regulatory assets and liabilities.
8/99	98-577 Surrebuttal	ME	Maine Office of Public Advocate	Maine Public Service Co.	Restructuring, unbundling, stranded costs, T&D revenue requirements.
8/99	98-426 99-082 Rebuttal	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co.	Revenue requirements.
8/99	98-474 98-083 Rebuttal	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Revenue requirements.

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8/99	98-0452-E-GI Rebuttal	WV	West Virginia Energy Users Group	Monongahela Power, Potomac Edison, Appalachian Power, Wheeling Power	Regulatory assets and liabilities.
10/99	U-24182 Direct	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, affiliate transactions, tax issues, and other revenue requirement issues.
11/99	PUC Docket 21527	TX	The Dallas-Fort Worth Hospital Council and Coalition of Independent Colleges and Universities	TXU Electric	Restructuring, stranded costs, taxes, securitization.
11/99	U-23358 Surrebuttal Affiliate Transactions Review	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Service company affiliate transaction costs.
01/00	U-24182 Surrebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, affiliate transactions, tax issues, and other revenue requirement issues.
04/00	99-1212-EL-ETP 99-1213-EL-ATA 99-1214-EL-AAM	OH	Greater Cleveland Growth Association	First Energy (Cleveland Electric Illuminating, Toledo Edison)	Historical review, stranded costs, regulatory assets, liabilities.
05/00	2000-107	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Co.	ECR surcharge roll-in to base rates.
05/00	U-24182 Supplemental Direct	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Affiliate expense proforma adjustments.
05/00	A-110550F0147	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy	Merger between PECO and Unicom.
05/00	99-1658-EL-ETP	OH	AK Steel Corp.	Cincinnati Gas & Electric Co.	Regulatory transition costs, including regulatory assets and liabilities, SFAS 109, ADIT, EDIT, ITC.
07/00	PUC Docket 22344	TX	The Dallas-Fort Worth Hospital Council and The Coalition of Independent Colleges and Universities	Statewide Generic Proceeding	Escalation of O&M expenses for unbundled T&D revenue requirements in projected test year.
07/00	U-21453	LA	Louisiana Public Service Commission	SWEPCO	Stranded costs, regulatory assets and liabilities.
08/00	U-24064	LA	Louisiana Public Service Commission Staff	CLECO	Affiliate transaction pricing ratemaking principles, subsidization of nonregulated affiliates, ratemaking adjustments.
10/00	SOAH Docket 473-00-1015 PUC Docket 22350	TX	The Dallas-Fort Worth Hospital Council and The Coalition of Independent Colleges and Universities	TXU Electric Co.	Restructuring, T&D revenue requirements, mitigation, regulatory assets and liabilities.

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10/00	R-00974104 Affidavit	PA	Duquesne Industrial Intervenors	Duquesne Light Co.	Final accounting for stranded costs, including treatment of auction proceeds, taxes, capital costs, switchback costs, and excess pension funding.
11/00	P-00001837 R-00974008 P-00001838 R-00974009	PA	Metropolitan Edison Industrial Users Group Penelec Industrial Customer Alliance	Metropolitan Edison Co., Pennsylvania Electric Co.	Final accounting for stranded costs, including treatment of auction proceeds, taxes, regulatory assets and liabilities, transaction costs.
12/00	U-21453, U-20925, U-22092 (Subdocket C) Surrebuttal	LA	Louisiana Public Service Commission Staff	SWEPCO	Stranded costs, regulatory assets.
01/01	U-24993 Direct	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, tax issues, and other revenue requirement issues.
01/01	U-21453, U-20925, U-22092 (Subdocket B) Surrebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Industry restructuring, business separation plan, organization structure, hold harmless conditions, financing.
01/01	Case No. 2000-386	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas & Electric Co.	Recovery of environmental costs, surcharge mechanism.
01/01	Case No. 2000-439	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Recovery of environmental costs, surcharge mechanism.
02/01	A-110300F0095 A-110400F0040	PA	Met-Ed Industrial Users Group, Penelec Industrial Customer Alliance	GPU, Inc. FirstEnergy Corp.	Merger, savings, reliability.
03/01	P-00001860 P-00001861	PA	Met-Ed Industrial Users Group, Penelec Industrial Customer Alliance	Metropolitan Edison Co., Pennsylvania Electric Co.	Recovery of costs due to provider of last resort obligation.
04/01	U-21453, U-20925, U-22092 (Subdocket B) Settlement Term Sheet	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Business separation plan: settlement agreement on overall plan structure.
04/01	U-21453, U-20925, U-22092 (Subdocket B) Contested issues	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Business separation plan: agreements, hold harmless conditions, separations methodology.
05/01	U-21453, U-20925, U-22092 (Subdocket B) Contested Issues Transmission and Distribution Rebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Business separation plan: agreements, hold harmless conditions, separations methodology.

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07/01	U-21453, U-20925, U-22092 (Subdocket B) Transmission and Distribution Term Sheet	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Business separation plan: settlement agreement on T&D issues, agreements necessary to implement T&D separations, hold harmless conditions, separations methodology.
10/01	14000-U	GA	Georgia Public Service Commission Adversary Staff	Georgia Power Company	Revenue requirements, Rate Plan, fuel clause recovery.
11/01	14311-U Direct Panel with Bolin Killings	GA	Georgia Public Service Commission Adversary Staff	Atlanta Gas Light Co	Revenue requirements, revenue forecast, O&M expense, depreciation, plant additions, cash working capital.
11/01	U-25687 Direct	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Revenue requirements, capital structure, allocation of regulated and nonregulated costs, River Bend uprate.
02/02	PUC Docket 25230	TX	The Dallas-Fort Worth Hospital Council and the Coalition of Independent Colleges and Universities	TXU Electric	Stipulation. Regulatory assets, securitization financing.
02/02	U-25687 Surrebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Revenue requirements, corporate franchise tax, conversion to LLC, River Bend uprate.
03/02	14311-U Rebuttal Panel with Bolin Killings	GA	Georgia Public Service Commission Adversary Staff	Atlanta Gas Light Co.	Revenue requirements, earnings sharing plan, service quality standards.
03/02	14311-U Rebuttal Panel with Michelle L. Thebert	GA	Georgia Public Service Commission Adversary Staff	Atlanta Gas Light Co.	Revenue requirements, revenue forecast, O&M expense, depreciation, plant additions, cash working capital.
03/02	001148-EI	FL	South Florida Hospital and Healthcare Assoc.	Florida Power & Light Co.	Revenue requirements. Nuclear life extension, storm damage accruals and reserve, capital structure, O&M expense.
04/02	U-25687 (Suppl. Surrebuttal)	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Revenue requirements, corporate franchise tax, conversion to LLC, River Bend uprate.
04/02	U-21453, U-20925 U-22092 (Subdocket C)	LA	Louisiana Public Service Commission	SWEPCO	Business separation plan, T&D Term Sheet, separations methodologies, hold harmless conditions.
08/02	EL01-88-000	FERC	Louisiana Public Service Commission	Entergy Services, inc. and the Entergy Operating Companies	System Agreement, production cost equalization, tariffs.
08/02	U-25888	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc. and Entergy Louisiana, Inc.	System Agreement, production cost disparities, prudence.
09/02	2002-00224 2002-00225	KY	Kentucky Industrial Utilities Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric Co.	Line losses and fuel clause recovery associated with off-system sales.

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Date	Case	Jurisdict.	Party	Utility	Subject
11/02	2002-00146 2002-00147	KY	Kentucky Industrial Utilities Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric Co.	Environmental compliance costs and surcharge recovery.
01/03	2002-00169	KY	Kentucky Industrial Utilities Customers, Inc.	Kentucky Power Co.	Environmental compliance costs and surcharge recovery.
04/03	2002-00429 2002-00430	KY	Kentucky Industrial Utilities Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric Co.	Extension of merger surcredit, flaws in Companies' studies.
04/03	U-26527	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Revenue requirements, corporate franchise tax, conversion to LLC, capital structure, post-test year adjustments.
06/03	EL01-88-000 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	System Agreement, production cost equalization, tariffs.
06/03	2003-00068	KY	Kentucky Industrial Utility Customers	Kentucky Utilities Co.	Environmental cost recovery, correction of base rate error.
11/03	ER03-753-000	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Unit power purchases and sale cost-based tariff pursuant to System Agreement.
11/03	ER03-583-000, ER03-583-001, ER03-583-002 ER03-681-000, ER03-681-001 ER03-682-000, ER03-682-001, ER03-682-002 ER03-744-000, ER03-744-001 (Consolidated)	FERC	Louisiana Public Service Commission	Entergy Services, Inc., the Entergy Operating Companies, EWO Marketing, L.P, and Entergy Power, Inc.	Unit power purchases and sale agreements, contractual provisions, projected costs, levelized rates, and formula rates.
12/03	U-26527 Surrebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Revenue requirements, corporate franchise tax, conversion to LLC, capital structure, post-test year adjustments.
12/03	2003-0334 2003-0335	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric Co.	Earnings Sharing Mechanism.
12/03	U-27136	LA	Louisiana Public Service Commission Staff	Entergy Louisiana, Inc.	Purchased power contracts between affiliates, terms and conditions.
03/04	U-26527 Supplemental Surrebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Revenue requirements, corporate franchise tax, conversion to LLC, capital structure, post-test year adjustments.
03/04	2003-00433	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas & Electric Co.	Revenue requirements, depreciation rates, O&M expense, deferrals and amortization, earnings sharing mechanism, merger surcredit, VDT surcredit.

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03/04	2003-00434	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Revenue requirements, depreciation rates, O&M expense, deferrals and amortization, earnings sharing mechanism, merger surcredit, VDT surcredit.
03/04	SOAH Docket 473-04-2459 PUC Docket 29206	TX	Cities Served by Texas-New Mexico Power Co.	Texas-New Mexico Power Co.	Stranded costs true-up, including valuation issues, ITC, ADIT, excess earnings.
05/04	04-169-EL-UNC	OH	Ohio Energy Group, Inc.	Columbus Southern Power Co. & Ohio Power Co.	Rate stabilization plan, deferrals, T&D rate increases, earnings.
06/04	SOAH Docket 473-04-4555 PUC Docket 29526	TX	Houston Council for Health and Education	CenterPoint Energy Houston Electric	Stranded costs true-up, including valuation issues, ITC, EDIT, excess mitigation credits, capacity auction true-up revenues, interest.
08/04	SOAH Docket 473-04-4555 PUC Docket 29526 (Suppl Direct)	TX	Houston Council for Health and Education	CenterPoint Energy Houston Electric	Interest on stranded cost pursuant to Texas Supreme Court remand.
09/04	U-23327 Subdocket B	LA	Louisiana Public Service Commission Staff	SWEPCO	Fuel and purchased power expenses recoverable through fuel adjustment clause, trading activities, compliance with terms of various LPSC Orders.
10/04	U-23327 Subdocket A	LA	Louisiana Public Service Commission Staff	SWEPCO	Revenue requirements.
12/04	Case Nos. 2004-00321, 2004-00372	KY	Gallatin Steel Co.	East Kentucky Power Cooperative, Inc., Big Sandy Recc, et al.	Environmental cost recovery, qualified costs, TIER requirements, cost allocation.
01/05	30485	TX	Houston Council for Health and Education	CenterPoint Energy Houston Electric, LLC	Stranded cost true-up including regulatory Central Co. assets and liabilities, ITC, EDIT, capacity auction, proceeds, excess mitigation credits, retrospective and prospective ADIT.
02/05	18638-U	GA	Georgia Public Service Commission Adversary Staff	Atlanta Gas Light Co.	Revenue requirements.
02/05	18638-U Panel with Tony Wackerly	GA	Georgia Public Service Commission Adversary Staff	Atlanta Gas Light Co.	Comprehensive rate plan, pipeline replacement program surcharge, performance based rate plan.
02/05	18638-U Panel with Michelle Thebert	GA	Georgia Public Service Commission Adversary Staff	Atlanta Gas Light Co.	Energy conservation, economic development, and tariff issues.
03/05	Case Nos. 2004-00426, 2004-00421	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric	Environmental cost recovery, jobs Creation Act of 2004 and §199 deduction, excess common equity ratio, deferral and amortization of nonrecurring O&M expense.
06/05	2005-00068	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Co.	Environmental cost recovery, Jobs Creation Act of 2004 and §199 deduction, margins on allowances used for AEP system sales.

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06/05	050045-EI	FL	South Florida Hospital and Healthcare Assoc.	Florida Power & Light Co.	Storm damage expense and reserve, RTO costs, O&M expense projections, return on equity performance incentive, capital structure, selective second phase post-test year rate increase.
08/05	31056	TX	Alliance for Valley Healthcare	AEP Texas Central Co.	Stranded cost true-up including regulatory assets and liabilities, ITC, EDIT, capacity auction, proceeds, excess mitigation credits, retrospective and prospective ADIT.
09/05	20298-U	GA	Georgia Public Service Commission Adversary Staff	Atmos Energy Corp.	Revenue requirements, roll-in of surcharges, cost recovery through surcharge, reporting requirements.
09/05	20298-U Panel with Victoria Taylor	GA	Georgia Public Service Commission Adversary Staff	Atmos Energy Corp.	Affiliate transactions, cost allocations, capitalization, cost of debt.
10/05	04-42	DE	Delaware Public Service Commission Staff	Artesian Water Co.	Allocation of tax net operating losses between regulated and unregulated.
11/05	2005-00351 2005-00352	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric	Workforce Separation Program cost recovery and shared savings through VDT surcredit.
01/06	2005-00341	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Co.	System Sales Clause Rider, Environmental Cost Recovery Rider, Net Congestion Rider, Storm damage, vegetation management program, depreciation, off-system sales, maintenance normalization, pension and OPEB.
03/06	PUC Docket 31994	TX	Cities	Texas-New Mexico Power Co.	Stranded cost recovery through competition transition or change.
05/06	31994 Supplemental	TX	Cities	Texas-New Mexico Power Co.	Retrospective ADFIT, prospective ADFIT.
03/06	U-21453, U-20925, U-22092	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Jurisdictional separation plan.
03/06	NOPR Reg 104385-OR	IRS	Alliance for Valley Health Care and Houston Council for Health Education	AEP Texas Central Company and CenterPoint Energy Houston Electric	Proposed Regulations affecting flow-through to ratepayers of excess deferred income taxes and investment tax credits on generation plant that is sold or deregulated.
04/06	U-25116	LA	Louisiana Public Service Commission Staff	Entergy Louisiana, Inc.	2002-2004 Audit of Fuel Adjustment Clause Filings. Affiliate transactions.
07/06	R-00061366, Et. al.	PA	Met-Ed Ind. Users Group Pennsylvania Ind. Customer Alliance	Metropolitan Edison Co., Pennsylvania Electric Co.	Recovery of NUG-related stranded costs, government mandated program costs, storm damage costs.
07/06	U-23327	LA	Louisiana Public Service Commission Staff	Southwestern Electric Power Co.	Revenue requirements, formula rate plan, banking proposal.
08/06	U-21453, U-20925, U-22092 (Subdocket J)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Jurisdictional separation plan.

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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 Affidavit	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Allocation of intangible and general plant and A&G expenses to production and account 924 effects on MSS-3 equalization remedy payments and receipts.
06/07	U-29764	LA	Louisiana Public Service Commission Staff	Entergy Louisiana, LLC, Entergy Gulf States, Inc.	Show cause for violating LPSC Order on fuel hedging costs.
07/07	2006-00472	KY	Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative	Revenue requirements, post-test year adjustments, TIER, surcharge revenues and costs, financial need.
07/07	ER07-956-000 Affidavit	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Storm damage costs related to Hurricanes Katrina and Rita and effects of MSS-3 equalization payments and receipts.
10/07	05-UR-103 Direct	WI	Wisconsin Industrial Energy Group	Wisconsin Electric Power Company, Wisconsin Gas, LLC	Revenue requirements, carrying charges on CWIP, amortization and return on regulatory assets, working capital, incentive compensation, use of rate base in lieu of capitalization, quantification and use of Point Beach sale proceeds.

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Date	Case	Jurisdiction	Party	Utility	Subject
10/07	05-UR-103 Surrebuttal	WI	Wisconsin Industrial Energy Group	Wisconsin Electric Power Company, Wisconsin Gas, LLC	Revenue requirements, carrying charges on CWIP, amortization and return on regulatory assets, working capital, incentive compensation, use of rate base in lieu of capitalization, quantification and use of Point Beach sale proceeds.
10/07	25060-U Direct	GA	Georgia Public Service Commission Public Interest Adversary Staff	Georgia Power Company	Affiliate costs, incentive compensation, consolidated income taxes, §199 deduction.
11/07	06-0033-E-CN Direct	WV	West Virginia Energy Users Group	Appalachian Power Company	IGCC surcharge during construction period and post-in-service date.
11/07	ER07-682-000 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Functionalization and allocation of intangible and general plant and A&G expenses.
01/08	ER07-682-000 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Functionalization and allocation of intangible and general plant and A&G expenses.
01/08	07-551-EL-AIR Direct	OH	Ohio Energy Group, Inc.	Ohio Edison Company, Cleveland Electric Illuminating Company, Toledo Edison Company	Revenue requirements.
02/08	ER07-956-000 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Functionalization of expenses, storm damage expense and reserves, tax NOL carrybacks in accounts, ADIT, nuclear service lives and effects on depreciation and decommissioning.
03/08	ER07-956-000 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Functionalization of expenses, storm damage expense and reserves, tax NOL carrybacks in accounts, ADIT, nuclear service lives and effects on depreciation and decommissioning.
04/08	2007-00562, 2007-00563	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co., Louisville Gas and Electric Co.	Merger surcredit.
04/08	26837 Direct Bond, Johnson, Thebert, Kollen Panel	GA	Georgia Public Service Commission Staff	SCANA Energy Marketing, Inc.	Rule Nisi complaint.
05/08	26837 Rebuttal Bond, Johnson, Thebert, Kollen Panel	GA	Georgia Public Service Commission Staff	SCANA Energy Marketing, Inc.	Rule Nisi complaint.
05/08	26837 Suppl Rebuttal Bond, Johnson, Thebert, Kollen Panel	GA	Georgia Public Service Commission Staff	SCANA Energy Marketing, Inc.	Rule Nisi complaint.

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Date	Case	Jurisdct.	Party	Utility	Subject
06/08	2008-00115	KY	Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative, Inc.	Environmental surcharge recoveries, including costs recovered in existing rates, TIER.
07/08	27163 Direct	GA	Georgia Public Service Commission Public Interest Advocacy Staff	Atmos Energy Corp.	Revenue requirements, including projected test year rate base and expenses.
07/08	27163 Taylor, Kollen Panel	GA	Georgia Public Service Commission Public Interest Advocacy Staff	Atmos Energy Corp.	Affiliate transactions and division cost allocations, capital structure, cost of debt.
08/08	6680-CE-170 Direct	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Power and Light Company	Nelson Dewey 3 or Colombia 3 fixed financial parameters.
08/08	6680-UR-116 Direct	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Power and Light Company	CWIP in rate base, labor expenses, pension expense, financing, capital structure, decoupling.
08/08	6680-UR-116 Rebuttal	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Power and Light Company	Capital structure.
08/08	6690-UR-119 Direct	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Public Service Corp.	Prudence of Weston 3 outage, incentive compensation, Crane Creek Wind Farm incremental revenue requirement, capital structure.
09/08	6690-UR-119 Surrebuttal	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Public Service Corp.	Prudence of Weston 3 outage, Section 199 deduction.
09/08	08-935-EL-SSO, 08-918-EL-SSO	OH	Ohio Energy Group, Inc.	First Energy	Standard service offer rates pursuant to electric security plan, significantly excessive earnings test.
10/08	08-917-EL-SSO	OH	Ohio Energy Group, Inc.	AEP	Standard service offer rates pursuant to electric security plan, significantly excessive earnings test.
10/08	2007-00564, 2007-00565, 2008-00251 2008-00252	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co., Kentucky Utilities Company	Revenue forecast, affiliate costs, depreciation expenses, federal and state income tax expense, capitalization, cost of debt.
11/08	EL08-51	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Spindletop gas storage facilities, regulatory asset and bandwidth remedy.
11/08	35717	TX	Cities Served by Oncor Delivery Company	Oncor Delivery Company	Recovery of old meter costs, asset ADFIT, cash working capital, recovery of prior year restructuring costs, levelized recovery of storm damage costs, prospective storm damage accrual, consolidated tax savings adjustment.
12/08	27800	GA	Georgia Public Service Commission	Georgia Power Company	AFUDC versus CWIP in rate base, mirror CWIP, certification cost, use of short term debt and trust preferred financing, CWIP recovery, regulatory incentive.
01/09	ER08-1056	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Entergy System Agreement bandwidth remedy calculations, including depreciation expense, ADIT, capital structure.
01/09	ER08-1056 Supplemental Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Blytheville leased turbines; accumulated depreciation.

**Expert Testimony Appearances
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Date	Case	Jurisdct.	Party	Utility	Subject
02/09	EL08-51 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Spindletop gas storage facilities regulatory asset and bandwidth remedy.
02/09	2008-00409 Direct	KY	Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative, Inc.	Revenue requirements.
03/09	ER08-1056 Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Entergy System Agreement bandwidth remedy calculations, including depreciation expense, ADIT, capital structure.
03/09	U-21453, U-20925 U-22092 (Sub J) Direct	LA	Louisiana Public Service Commission Staff	Entergy Gulf States Louisiana, LLC	Violation of EGSI separation order, ETI and EGSL separation accounting, Spindletop regulatory asset.
04/09	Rebuttal				
04/09	2009-00040 Direct-Interim (Oral)	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Emergency interim rate increase; cash requirements.
04/09	PUC Docket 36530	TX	State Office of Administrative Hearings	Oncor Electric Delivery Company, LLC	Rate case expenses.
05/09	ER08-1056 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Entergy System Agreement bandwidth remedy calculations, including depreciation expense, ADIT, capital structure.
06/09	2009-00040 Direct- Permanent	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Revenue requirements, TIER, cash flow.
07/09	080677-EI	FL	South Florida Hospital and Healthcare Association	Florida Power & Light Company	Multiple test years, GBRA rider, forecast assumptions, revenue requirement, O&M expense, depreciation expense, Economic Stimulus Bill, capital structure.
08/09	U-21453, U- 20925, U-22092 (Subdocket J) Supplemental Rebuttal	LA	Louisiana Public Service Commission	Entergy Gulf States Louisiana, LLC	Violation of EGSI separation order, ETI and EGSL separation accounting, Spindletop regulatory asset.
08/09	8516 and 29950	GA	Georgia Public Service Commission Staff	Atlanta Gas Light Company	Modification of PRP surcharge to include infrastructure costs.
09/09	05-UR-104 Direct and Surrebuttal	WI	Wisconsin Industrial Energy Group	Wisconsin Electric Power Company	Revenue requirements, incentive compensation, depreciation, deferral mitigation, capital structure, cost of debt.
09/09	09AL-299E	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.

**Expert Testimony Appearances
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Date	Case	Jurisdict.	Party	Utility	Subject
10/09	09A-415E Answer	CO	Cripple Creek & Victor Gold Mining Company, et al.	Black Hills/CO Electric Utility Company	Cost prudence, cost sharing mechanism.
10/09	EL09-50 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Waterford 3 sale/leaseback accumulated deferred income taxes, Entergy System Agreement bandwidth remedy calculations.
10/09	2009-00329	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Company, Kentucky Utilities Company	Trimble County 2 depreciation rates.
12/09	PUE-2009-00030	VA	Old Dominion Committee for Fair Utility Rates	Appalachian Power Company	Return on equity incentive.
12/09	ER09-1224 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Hypothetical versus actual costs, out of period costs, Spindletop deferred capital costs, Waterford 3 sale/leaseback ADIT.
01/10	ER09-1224 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Hypothetical versus actual costs, out of period costs, Spindletop deferred capital costs, Waterford 3 sale/leaseback ADIT.
01/10	EL09-50 Rebuttal Supplemental Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Waterford 3 sale/leaseback accumulated deferred income taxes, Entergy System Agreement bandwidth remedy calculations.
02/10	ER09-1224 Final	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Hypothetical versus actual costs, out of period costs, Spindletop deferred capital costs, Waterford 3 sale/leaseback ADIT.
02/10	30442 Wackerly-Kollen Panel	GA	Georgia Public Service Commission Staff	Atmos Energy Corporation	Revenue requirement issues.
02/10	30442 McBride-Kollen Panel	GA	Georgia Public Service Commission Staff	Atmos Energy Corporation	Affiliate/division transactions, cost allocation, capital structure.
02/10	2009-00353	KY	Kentucky Industrial Utility Customers, Inc., Attorney General	Louisville Gas and Electric Company, Kentucky Utilities Company	Ratemaking recovery of wind power purchased power agreements.
03/10	2009-00545	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Ratemaking recovery of wind power purchased power agreement.
03/10	E015/GR-09-1151	MN	Large Power Interveners	Minnesota Power	Revenue requirement issues, cost overruns on environmental retrofit project.
03/10	EL10-55	FERC	Louisiana Public Service Commission	Entergy Services, Inc., Entergy Operating Cos	Depreciation expense and effects on System Agreement tariffs.
04/10	2009-00459	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Revenue requirement issues.

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Date	Case	Jurisdct.	Party	Utility	Subject
04/10	2009-00458, 2009-00459	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Company, Louisville Gas and Electric Company	Revenue requirement issues.
08/10	31647	GA	Georgia Public Service Commission Staff	Atlanta Gas Light Company	Revenue requirement and synergy savings issues.
08/10	31647 Wackerly-Kollen Panel	GA	Georgia Public Service Commission Staff	Atlanta Gas Light Company	Affiliate transaction and Customer First program issues.
08/10	2010-00204	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Company, Kentucky Utilities Company	PPL acquisition of E.ON U.S. (LG&E and KU) conditions, acquisition savings, sharing deferral mechanism.
09/10	38339 Direct and Cross-Rebuttal	TX	Gulf Coast Coalition of Cities	CenterPoint Energy Houston Electric	Revenue requirement issues, including consolidated tax savings adjustment, incentive compensation FIN 48; AMS surcharge including roll-in to base rates; rate case expenses.
09/10	EL10-55	FERC	Louisiana Public Service Commission	Entergy Services, Inc., Entergy Operating Cos	Depreciation rates and expense input effects on System Agreement tariffs.
09/10	2010-00167	KY	Gallatin Steel	East Kentucky Power Cooperative, Inc.	Revenue requirements.
09/10	U-23327 Subdocket E Direct	LA	Louisiana Public Service Commission	SWEPCO	Fuel audit: 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.

**Expert Testimony Appearances
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Date	Case	Jurisdiction	Party	Utility	Subject
12/10	ER10-1350 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc. Entergy Operating Cos	Waterford 3 lease amortization, ADIT, and fuel inventory effects on System Agreement tariffs.
01/11	ER10-1350 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc., Entergy Operating Cos	Waterford 3 lease amortization, ADIT, and fuel inventory effects on System Agreement tariffs.
03/11	ER10-2001 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc., Entergy Arkansas, Inc.	EAI depreciation rates.
04/11	Cross-Answering				
04/11	U-23327 Subdocket E	LA	Louisiana Public Service Commission Staff	SWEPCO	Settlement, incl resolution of 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	Suppl Direct				
05/11	11-0274-E-GI	WV	West Virginia Energy Users Group	Appalachian Power Company, Wheeling Power Company	Deferral recovery phase-in, construction surcharge.
05/11	2011-00036	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Revenue requirements.
06/11	29849	GA	Georgia Public Service Commission Staff	Georgia Power Company	Accounting issues related to Vogtle risk-sharing mechanism.
07/11	ER11-2161 Direct and Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and Entergy Texas, Inc.	ETI depreciation rates; accounting issues.
07/11	PUE-2011-00027	VA	Virginia Committee for Fair Utility Rates	Virginia Electric and Power Company	Return on equity performance incentive.
07/11	11-346-EL-SSO 11-348-EL-SSO 11-349-EL-AAM 11-350-EL-AAM	OH	Ohio Energy Group	AEP-OH	Equity Stabilization Incentive Plan; actual earned returns; ADIT offsets in riders.
08/11	U-23327 Subdocket F Rebuttal	LA	Louisiana Public Service Commission Staff	SWEPCO	Depreciation rates and service lives; AFUDC adjustments.
08/11	05-UR-105	WI	Wisconsin Industrial Energy Group	WE Energies, Inc.	Suspended amortization expenses; revenue requirements.
08/11	ER11-2161 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and Entergy Texas, Inc.	ETI depreciation rates; accounting issues.
09/11	PUC Docket 39504	TX	Gulf Coast Coalition of Cities	CenterPoint Energy Houston Electric	Investment tax credit, excess deferred income taxes; normalization.
09/11	2011-00161 2011-00162	KY	Kentucky Industrial Utility Consumers, Inc.	Louisville Gas & Electric Company, Kentucky Utilities Company	Environmental requirements and financing.

**Expert Testimony Appearances
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Date	Case	Jurisdict.	Party	Utility	Subject
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 Direct Rehearing	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Rate case expenses, depreciation rates and expense.
04/12	10-2929-EL-UNC	OH	Ohio Energy Group	AEP Ohio Power	State compensation mechanism, CRES capacity charges, Equity Stabilization Mechanism
05/12	11-346-EL-SSO 11-348-EL-SSO	OH	Ohio Energy Group	AEP Ohio Power	State compensation mechanism, Equity Stabilization Mechanism, Retail Stability Rider.
05/12	11-4393-EL-RDR	OH	Ohio Energy Group	Duke Energy Ohio, Inc.	Incentives for over-compliance on EE/PDR mandates.
06/12	40020	TX	Cities Served by Oncor	Lone Star Transmission, LLC	Revenue requirements, including ADIT, bonus depreciation and NOL, working capital, self insurance, depreciation rates, federal income tax expense.
07/12	120015-EI	FL	South Florida Hospital and Healthcare Association	Florida Power & Light Company	Revenue requirements, including vegetation management, nuclear outage expense, cash working capital, CWIP in rate base.
07/12	2012-00063	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Environmental retrofits, including environmental surcharge recovery.
09/12	05-UR-106	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Electric Power Company	Section 1603 grants, new solar facility, payroll expenses, cost of debt.
10/12	2012-00221 2012-00222	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Company, Kentucky Utilities Company	Revenue requirements, including off-system sales, outage maintenance, storm damage, injuries and damages, depreciation rates and expense.

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Date	Case	Jurisdiction	Party	Utility	Subject
10/12	120015-EI Direct	FL	South Florida Hospital and Healthcare Association	Florida Power & Light Company	Settlement issues.
11/12	120015-EI Rebuttal	FL	South Florida Hospital and Healthcare Association	Florida Power & Light Company	Settlement issues.
10/12	40604	TX	Steering Committee of Cities Served by Oncor	Cross Texas Transmission, LLC	Policy and procedural issues, revenue requirements, including AFUDC, ADIT – bonus depreciation & NOL, incentive compensation, staffing, self-insurance, net salvage, depreciation rates and expense, income tax expense.
11/12	40627 Direct	TX	City of Austin d/b/a Austin Energy	City of Austin d/b/a Austin Energy	Rate case expenses.
12/12	40443	TX	Cities Served by SWEPCO	Southwestern Electric Power Company	Revenue requirements, including depreciation rates and service lives, O&M expenses, consolidated tax savings, CWIP in rate base, Turk plant costs.
12/12	U-29764	LA	Louisiana Public Service Commission Staff	Entergy Gulf States Louisiana, LLC and Entergy Louisiana, LLC	Termination of purchased power contracts between EGSL and ETI, Spindletop regulatory asset.
01/13	ER12-1384 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Gulf States Louisiana, LLC and Entergy Louisiana, LLC	Little Gypsy 3 cancellation costs.
02/13	40627 Rebuttal	TX	City of Austin d/b/a Austin Energy	City of Austin d/b/a Austin Energy	Rate case expenses.
03/13	12-426-EL-SSO	OH	The Ohio Energy Group	The Dayton Power and Light Company	Capacity charges under state compensation mechanism, Service Stability Rider, Switching Tracker.
04/13	12-2400-EL-UNC	OH	The Ohio Energy Group	Duke Energy Ohio, Inc.	Capacity charges under state compensation mechanism, deferrals, rider to recover deferrals.
04/13	2012-00578	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Resource plan, including acquisition of interest in Mitchell plant.
05/13	2012-00535	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Revenue requirements, excess capacity, restructuring.
06/13	12-3254-EL-UNC	OH	The Ohio Energy Group, Inc., Office of the Ohio Consumers' Counsel	Ohio Power Company	Energy auctions under CBP, including reserve prices.
07/13	2013-00144	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Biomass renewable energy purchase agreement.
07/13	2013-00221	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Agreements to provide Century Hawesville Smelter market access.
10/13	2013-00199	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Revenue requirements, excess capacity, restructuring.

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Date	Case	Jurisdict.	Party	Utility	Subject
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	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Waterford 3 lease accounting and treatment in annual bandwidth filings.
04/14	ER13-432 Direct	FERC	Louisiana Public Service Commission	Entergy Gulf States Louisiana, LLC and Entergy Louisiana, LLC	UP Settlement benefits and damages.
05/14	PUE-2013-00132	VA	HP Hood LLC	Shenandoah Valley Electric Cooperative	Market based rate; load control tariffs.
07/14	PUE-2014-00033	VA	Virginia Committee for Fair Utility Rates	Virginia Electric and Power Company	Fuel and purchased power hedge accounting, change in FAC Definitional Framework.
08/14	ER13-432 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Gulf States Louisiana, LLC and Entergy Louisiana, LLC	UP Settlement benefits and damages.
08/14	2014-00134	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Requirements power sales agreements with Nebraska entities.
09/14	E-015/CN-12-1163 Direct	MN	Large Power Intervenors	Minnesota Power	Great Northern Transmission Line; cost cap; AFUDC v. current recovery; rider v. base recovery; class cost allocation.
10/14	2014-00225	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Allocation of fuel costs to off-system sales.
10/14	ER13-1508	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Entergy service agreements and tariffs for affiliate power purchases and sales; return on equity.
10/14	14-0702-E-42T 14-0701-E-D	WV	West Virginia Energy Users Group	First Energy-Monongahela Power, Potomac Edison	Consolidated tax savings; payroll; pension, OPEB, amortization; depreciation; environmental surcharge.
11/14	E-015/CN-12-1163 Surrebuttal	MN	Large Power Intervenors	Minnesota Power	Great Northern Transmission Line; cost cap; AFUDC v. current recovery; rider v. base recovery; class allocation.
11/14	05-376-EL-UNC	OH	Ohio Energy Group	Ohio Power Company	Refund of IGCC CWIP financing cost recoveries.
11/14	14AL-0660E	CO	Climax, CF&I Steel	Public Service Company of Colorado	Historic test year v. future test year; AFUDC v. current return; CACJA rider, transmission rider; equivalent availability rider; ADIT; depreciation; royalty income; amortization.
12/14	EL14-026	SD	Black Hills Industrial Intervenors	Black Hills Power Company	Revenue requirement issues, including depreciation expense and affiliate charges.
12/14	14-1152-E-42T	WV	West Virginia Energy Users Group	AEP-Appalachian Power Company	income taxes, payroll, pension, OPEB, deferred costs and write offs, depreciation rates, environmental projects surcharge.
01/15	9400-YO-100 Direct	WI	Wisconsin Industrial Energy Group	Wisconsin Energy Corporation	WEC acquisition of Integrys Energy Group, Inc.

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Date	Case	Jurisdict.	Party	Utility	Subject
01/15	14F-0336EG 14F-0404EG	CO	Development Recovery Company LLC	Public Service Company of Colorado	Line extension policies and refunds.
02/15	9400-YO-100 Rebuttal	WI	Wisconsin Industrial Energy Group	Wisconsin Energy Corporation	WEC acquisition of Integrys Energy Group, Inc.
03/15	2014-00396	KY	Kentucky Industrial Utility Customers, Inc.	AEP-Kentucky Power Company	Base, Big Sandy 2 retirement rider, environmental surcharge, and Big Sandy 1 operation rider revenue requirements, depreciation rates, financing, deferrals.
03/15	2014-00371 2014-00372	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Company and Louisville Gas and Electric Company	Revenue requirements, staffing and payroll, depreciation rates.
04/15	2014-00450	KY	Kentucky Industrial Utility Customers, Inc. and the Attorney General of the Commonwealth of Kentucky	AEP-Kentucky Power Company	Allocation of fuel costs between native load and off-system sales.
04/15	2014-00455	KY	Kentucky Industrial Utility Customers, Inc. and the Attorney General of the Commonwealth of Kentucky	Big Rivers Electric Corporation	Allocation of fuel costs between native load and off-system sales.
04/15	ER2014-0370	MO	Midwest Energy Consumers' Group	Kansas City Power & Light Company	Affiliate transactions, operation and maintenance expense, management audit.
05/15	PUE-2015-00022	VA	Virginia Committee for Fair Utility Rates	Virginia Electric and Power Company	Fuel and purchased power hedge accounting; change in FAC Definitional Framework.
05/15	EL10-65 Direct, 09/15 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	6680-CE-176 Direct, Surrebuttal, 01/16 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.

**Expert Testimony Appearances
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Lane Kollen
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Date	Case	Jurisdict.	Party	Utility	Subject
03/16	EL01-88 Remand	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Bandwidth Formula: Capital structure, fuel inventory, Waterford 3 sale/leaseback, Vidalia purchased power, ADIT, Blythesville, Spindletop, River Bend AFUDC, property insurance reserve, nuclear depreciation expense.
03/16	15-1673-E-T	WV	West Virginia Energy Users Group	Appalachian Power Company	Terms and conditions of utility service for commercial and industrial customers, including security deposits.
04/16	39971 Panel Direct	GA	Georgia Public Service Commission Staff	Southern Company, AGL Resources, Georgia Power Company, Atlanta Gas Light Company	Southern Company acquisition of AGL Resources, risks, opportunities, quantification of savings, ratemaking implications, conditions, settlement.
04/16	2015-00343	KY	Office of the Attorney General	Atmos Energy Corporation	Revenue requirements, including NOL ADIT, affiliate transactions.
04/16	2016-00070	KY	Office of the Attorney General	Atmos Energy Corporation	R & D Rider.

EXHIBIT ____ (LK-2)

Florida Power & Light Company
Docket No. 160021-EI/160088-EI
OPC's First Request for Admissions (Asset Optimization)
Request No. 2
Page 1 of 1

QUESTION:

Each of the following statements are true:

Prior to 2013, FPL ratepayers received 100 percent of the gain when FPL purchased wholesale economy energy to serve retail load.

RESPONSE:

Admit.

EXHIBIT ____ (LK-3)

Florida Power & Light Company
Docket No. 160021-EI/160088-EI
OPC's First Request for Admissions (Asset Optimization)
Request No. 3
Page 1 of 1

QUESTION:

Each of the following statements are true:

To the best of FPL's knowledge and belief, ratepayers of Duke Energy Florida, Tampa Electric Company, Gulf Power Company, and Florida Public Utilities currently receive 100 percent of the gain when those utilities purchase wholesale economy energy to serve retail load.

RESPONSE:

Admit as to Duke Energy Florida, Tampa Electric Company, Gulf Power Company; without sufficient knowledge to admit or deny as to Florida Public Utilities.

EXHIBIT ____ (LK-4)

Florida Power & Light Company
Docket No. 160021-EI/160088-EI
OPC's First Set of Interrogatories (Asset Optimization)
Interrogatory No. 17
Page 1 of 1

QUESTION:

Please refer to page 14, lines 9-10 of FPL witness Sam Forrest's direct testimony in Docket No. 160088-EI.

- a. Show the calculations necessary to derive the \$1.51/MWh estimate for variable power plant O&M rate based on the 2013 Test Year MFRs. Please include all relevant assumptions and references to 2013 Test Year MFRs.
- b. Show the calculations necessary to derive the \$0.97/MWh estimate for variable power plant O&M rate based on the 2017 Test Year MFRs. Please include all relevant assumptions and references to 2017 Test Year MFRs.

RESPONSE:

The calculations supporting the variable power plant O&M rates are shown in the table below. Please note that in the process of calculating the variable power plant O&M rate based on the 2017 Test Year MFR's, FPL discovered an error in its calculation of the \$1.51/MWh rate from the 2013 Test Year MFR's. Specifically, the Base Qualifying Facility (Steam and Other Production) VOM was double counted as shown in the table. The corrected rate based on the 2013 Test Year MFR's is \$1.36/MWh. FPL will include the appropriate refund to customers resulting from the application of this corrected rate to wholesale economy energy sales in 2013-2016 as part of its Actual/Estimated True-Up filing on August 4, 2016 in Docket No. 160001-EI.

Category	2017 Test Year	2013 Test Year (Original)	2013 Test Year (Corrected)
Base O&M Fossil Overhaul - \$	\$48,536,497	\$69,608,611	\$69,608,611
Base Qualifying Facility (Steam and Other Production) VOM - \$	\$10,890,532	\$22,517,981	\$11,258,991
*Recoverable CT Parts Depreciation Expense per Annum - \$	\$29,593,954	\$22,190,300	\$22,190,300
Total - \$	\$89,020,984	\$114,316,892	\$103,057,902
MWh Generation	91,828,941	75,821,690	75,821,690
Base O&M Fossil Overhaul - \$/MWh	\$0.53	\$0.92	\$0.92
Base Qualifying Facility (Steam and Other Production) VOM - \$/MWh	\$0.12	\$0.30	\$0.15
Recoverable CT Parts Depreciation Expense per Annum* - \$/MWh	\$0.32	\$0.29	\$0.29
Total - \$/MWh	\$0.97	\$1.51	\$1.36
*Capital Spare Parts Life – Years	9	5	5

EXHIBIT ____ (LK-5)

Florida Power & Light Company
Docket No. 160021-EI/160088-EI
OPC's First Set of Interrogatories (Asset Optimization)
Interrogatory No. 5
Page 1 of 1

QUESTION:

What generation and transmission resource(s) did FPL have in place to replace the 928 MW of capacity and associated energy unit power sale (UPS) from Southern Company that expired in December 2015?

RESPONSE:

FPL's UPS contracts with Southern Company that expired in December 2015 have been replaced with capacity and energy from the Port Everglades Next Generation Clean Energy Center (PEEC).

AFFIDAVIT

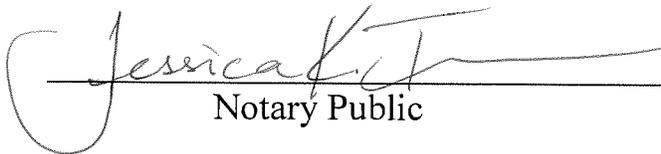
STATE OF GEORGIA)

COUNTY OF FULTON)

LANE KOLLEN, being duly sworn, deposes and states: that the attached is his sworn testimony and that the statements contained are true and correct to the best of his knowledge, information and belief.


Lane Kollen

Sworn to and subscribed before me on this
16th day of June 2016.


Notary Public



CERTIFICATE OF SERVICE
DOCKET NOS. 160088-EI, 160021-EI

I HEREBY CERTIFY that a copy of the foregoing **DIRECT TESTIMONY AND EXHIBITS (LK-1-LK-5) OF LANE KOLLEN ON BEHALF OF SOUTH FLORIDA HOSPITAL AND HEALTHCARE ASSOCIATION** has been furnished by electronic mail, this 17th day of June, 2016 to the following:

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/s/ Kevin C. Sigveland
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