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CHRIS SPROWLS
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September 2, 2022

Adam J. Teitzman, Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Re: Docket No. 20220010-EI

Dear Mr. Teitzman,

Please find enclosed for filing in the above referenced docket the Direct Testimony and Exhibits of Lane Kollen. This filing is being made via the Florida Public Service Commission's Web Based Electronic Filing portal.

If you have any questions or concerns; please do not hesitate to contact me. Thank you for your assistance in this matter.

Sincerely,

Richard Gentry
Public Counsel

/s/ Mary A. Wessling
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Associate Public Counsel
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CERTIFICATE OF SERVICE
DOCKET NO. 20220010-EI

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Storm Protection Plan Cost Recovery
Clause.

DOCKET NO. 20220010-EI

FILED: September 2, 2022

**DIRECT TESTIMONY
AND EXHIBITS
OF
LANE KOLLEN**

ON BEHALF OF THE OFFICE OF PUBLIC COUNSEL

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1 **I. QUALIFICATIONS AND SUMMARY**

2 **A. Qualifications**

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

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

6 **Q. DESCRIBE YOUR EDUCATION AND PROFESSIONAL EXPERIENCE.**

7 A. I earned a Bachelor of Business Administration (“BBA”) degree in accounting and a
8 Master of Business Administration (“MBA”) degree from the University of Toledo. I also
9 earned a Master of Arts (“MA”) degree in theology from Luther Rice College & Seminary.
10 I am a Certified Public Accountant (“CPA”), with a practice license, Certified Management
11 Accountant (“CMA”), and Chartered Global Management Accountant (“CGMA”). I am a
12 member of numerous professional organizations, including the American Institute of
13 Certified Public Accountants, Institute of Management Accounting, Georgia Society of
14 CPAs, and Society of Depreciation Professionals.

15 I have been an active participant in the utility industry for more than forty years,
16 initially as an employee of The Toledo Edison Company from 1976 to 1983 and as a
17 consultant in the industry thereafter. I have testified as an expert witness on hundreds of
18 occasions in proceedings before regulatory commissions and courts at the federal and state
19 levels. In those proceedings, I have addressed ratemaking, accounting, finance, tax, and
20 planning issues, among others.

21 I have testified before the Florida Public Service Commission on numerous
22 occasions, including base rate, fuel adjustment clause rate, storm protection plans (“SPP”),
23 storm protection plan cost recovery clause (“SPPCRC”) rates, acquisition, and territorial

1 proceedings involving Florida Power & Light Company (“FPL”), Duke Energy Florida
2 (“DEF”), Tampa Electric Company (“Tampa”), Florida Public Utilities Company
3 (“FPUC”), Talquin Electric Cooperative, City of Tallahassee, and City of Vero Beach.¹

4 **B. Purpose of Testimony**

5 **Q. ON WHOSE BEHALF DO YOU PROVIDE TESTIMONY?**

6 A. I provide this testimony on behalf of the Florida Office of Public Counsel (“OPC”).

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

8 A. The purpose of my testimony is to address and make recommendations regarding the 2023
9 SPPCRC factors proposed by FPL, DEF, Tampa, and FPUC (together, the “Companies”).

10 The proposed 2023 SPPCRC factors are based on the SPPs and projected costs for
11 the SPP programs in 2023 as filed, and/or as subsequently amended, by the Companies in
12 their pending SPP proceedings.²

13 The 2023 SPPs have not yet been approved, rejected, or modified. Nor has the
14 Commission determined whether the proposed SPP programs and projects and the related
15 costs are in the public interest, prudent, reasonable, cost-effective, or in compliance with
16 applicable law.

17 The OPC has disputed whether certain of the proposed SPP programs, projects,
18 and/or costs are prudent and reasonable in the pending SPP proceedings. The OPC also
19 has disputed whether the Companies properly quantified the estimated revenue
20 requirements and rate impacts in the pending SPP proceedings.

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

² FPL amended its SPP filing to remove the proposed winter weatherization program. FPUC amended its SPP filing to remove the costs incurred prior to filing its SPP.

1 **Q. HAVE YOU DEVELOPED EXPERTISE IN INTERPRETING AND**
2 **IMPLEMENTING REGULATORY REQUIREMENTS IN YOUR FORTY YEARS**
3 **OF EXPERIENCE IN UTILITY REGULATION?**

4 **A.** Yes. Participants and practitioners, both as utility employees and consultants in this highly
5 specialized area, must interpret and apply comprehensive and complicated regulatory
6 requirements set forth in the form of statutes, orders, and rules in order to implement those
7 requirements or to advise others on their implementation. This process involves expertise
8 acquired through practical experience, knowledge of these issues, and educational training,
9 including continuing professional education.

10 **Q. DOES THIS INTERPRETATION AND IMPLEMENTATION PROCESS**
11 **ALWAYS REQUIRE A LAWYER TO BE INVOLVED AT EVERY STEP OF THE**
12 **WAY?**

13 **A.** No. While I am aware that attorneys play a significant role in navigating the area of
14 regulatory interpretation and implementation, attorneys often seek the advice of non-
15 attorneys with the experience, specialized knowledge, and expertise to interpret and apply
16 complex regulatory requirements. There are many aspects of interpreting and
17 implementing regulatory requirements that extend beyond an attorney's experience,
18 knowledge, and expertise and are not dependent upon a technical legal analysis.

19 **Q. ARE THE EXPERT OPINIONS THAT YOU OFFER IN THIS PROCEEDING**
20 **INTENDED TO DICTATE TO THE COMMISSION HOW IT SHOULD ACT?**

21 **A.** No. My expert opinions are intended to provide facts, subject matter expertise, and advice
22 to inform the Commission in its deliberative process. My expert opinions are intended to
23 address and respond to the opinions on these same issues offered by the Companies'

1 witnesses, none of whom assert that their opinions are legal opinions or the result of
2 technical legal analysis, but nevertheless, address the interpretation and implementation of
3 statutes, orders, and rules. The Commission must weigh my opinions, based on my
4 experience and subject matter expertise, as well as the opinions of the Companies'
5 witnesses based on their experience and subject matter expertise, to make the required
6 determinations in this proceeding.

7 **C. Regulatory Framework And Scope Of Issues In This Proceeding**

8 **Q. DESCRIBE THE REGULATORY FRAMEWORK FOR THE SELECTION,**
9 **RANKING, AND MAGNITUDE OF SPP PROGRAMS AND PROJECTS AND**
10 **RECOVERY OF THE PRUDENT AND REASONABLE COSTS THROUGH THE**
11 **SPPCRC.**

12 A. Section 366.96, Fla. Stat., Rule 25-6.030, F.A.C., and Rule 25-6.031, F.A.C. together set
13 forth a comprehensive framework for the utility's SPP and SPPCRC. The framework starts
14 with the utility's identification of projects that are designed to reduce outage restoration
15 costs and outage times, information necessary to develop and apply decision criteria for
16 the selection, ranking, and magnitude of the SPP programs and costs, and estimates of the
17 revenue requirements and customer rate impacts. The framework includes the
18 Commission's determination of the public interest, prudence, reasonableness, and
19 regulatory compliance of the SPP programs, and concludes with the recovery of the prudent
20 and reasonable SPP costs through the SPPCRC revenue requirement and SPPCRC factors
21 (rates). The revenue requirements used to develop the SPPCRC factors are dependent on
22 assumptions and based on methodologies, including the costs and the timing of incremental

1 costs that are included in rate base, the rate of return applied to the rate base, and the
2 incremental expenses offset by decremental expenses.

3 Section 366.96(2)(c), Fla. Stat., limits SPP programs and projects to costs that are
4 prudent and reasonable. Section 366.96(2)(c), Fla. Stat., defines “[t]ransmission and
5 distribution storm protection plan costs” as “the reasonable and prudent costs to implement
6 an approved transmission and distribution storm protection plan.” Similarly, the SPPCRC
7 Rule requires that costs included in the SPPCRC be “prudent” and “reasonable.”

8 Section 366.96(8), Fla. Stat. limits recovery through the SPPCRC to costs not
9 recovered through the utility’s base rates. Section 366.96(8), Fla. Stat., states in part: “The
10 annual transmission and distribution storm protection plan costs may not include costs
11 recovered through the public utility’s base rates.”

12 The SPP Statute requires the Commission to hold an annual proceeding to
13 determine the prudently incurred “transmission and distribution storm protection plan
14 costs.”³

15 **Q. HAS THE COMMISSION PREVIOUSLY RULED ON THE SCOPE OF THE**
16 **ISSUES IN THIS PROCEEDING?**

17 A. Yes. In the SPP proceedings, the Companies all filed or concurred in Motions to Strike
18 portions of my testimony on various issues, including the prudence of the proposed SPP
19 programs and the prudence and reasonableness of the costs, the decision criteria to be
20 applied in making those determinations, and the assumptions, components, and
21 calculations of the revenue requirements and customer rate impacts.

³ See, Section 366.96(7), Fla. Stat.

1 The ruling on the Motions to Strike is found in Order No. PSC-2022-0292-PCO-
2 EI, which states that the issues stricken in my testimony in the SPP proceedings are issues
3 properly addressed in the SPPCRC proceedings.⁴ The ruling delineates the issues to be
4 addressed separately and sequentially in the SPP and SPPCRC dockets. The ruling
5 specifically directs that the issue of prudence is to be addressed in the SPPCRC proceeding
6 and states the following:

7 The Legislature intended that the SPP and SPPCRC hearings be bifurcated, driven
8 by separate and distinct guidelines that are evident in the plain reading of both Rules
9 25-6.030 and 25-6.031, F.A.C., and Section 366.96, F.S. The plain reading of
10 Section 366.96(7), F.S., provides that once a plan has been approved in the SPP
11 docket, a utility’s actions to implement the plan “shall not constitute or be evidence
12 of imprudence.” This language illustrates the bifurcated nature of the planning
13 cycle that begins with the SPP and completed by the SPPCRC, rather than
14 providing the grounds to transfer the cost recovery clause type “prudency review”
15 from the SPPCRC to the SPP.

16 The SPP guidelines contemplate a designed natural progression to be undertaken
17 by the IOUs to first develop and then evaluate potential storm hardening plans that
18 reduce outage times and increase resiliency. The bifurcated process envisioned by
19 the Statute creates an efficient regulatory process to encourage innovative storm
20 protections programs. OPC’s argument conflating the two ignores the plain reading
21 of the separate and distinct guidelines for the SPP as opposed to the SPPCRC.⁵

⁴ In response to the OPC’s motion for reconsideration or to set aside the Order, the Commission voted unanimously to deny OPC’s motion, effectively upholding the Order.

⁵ Order No. PSC-2022-0292-PCO-EI, p. 5.

1 **Q. ARE YOUR “AS FILED” DIRECT TESTIMONIES AND EXHIBITS FROM THE**
2 **SPP PROCEEDINGS, INCLUDING THE STRICKEN PORTIONS, RELEVANT**
3 **TO THE ISSUES IN THIS PROCEEDING?**

4 A. Yes. My direct testimonies in the SPP proceedings are relevant to the issues in this
5 proceeding, according to the terms of the Commission’s Order, as previously cited,
6 delineating the scope of the SPP proceedings and the scope of this SPPCRC proceeding.
7 The direct testimonies that I filed in the SPP dockets address prudence and the decision
8 criteria to assess whether the SPP programs are prudent and whether the resultant costs are
9 prudent and reasonable.⁶

10 **Q. ARE THE ASSESSMENTS OF WHETHER THE SPP PROGRAM COSTS ARE**
11 **PRUDENT AND REASONABLE LIMITED TO AN AFTER THE FACT REVIEW**
12 **IN A FINAL TRUE-UP PROCEEDING?**

13 A. No. The Companies make a series of filings to set the SPPCRC factors. The Companies
14 made their first SPPCRC filings in 2020, except for FPUC, based on their proposed SPP
15 programs and projected costs for the first year in the SPP. This initial filing was followed
16 by an annual filing in 2021 that updated and trued-up the projected costs to actual in the
17 prior year, updated and trued-up the actual and estimated costs for the current year, and
18 then set the SPPCRC based on the projected costs for the following year. This process has
19 been repeated a second time in this proceeding, except that the Companies, including
20 FPUC, have reflected the projected costs for the first year of their proposed 2023 SPPs
21 filed, and as amended, in the pending SPP proceedings. This process will be repeated on

⁶ I have attached a copy of each of my Direct Testimonies, including the stricken portions, filed in the pending SPP proceedings as my Exhibits LK-2, LK-3, LK-4, and LK-5, respectively.

1 a three year SPP cycle going forward, with the costs from a revised and updated SPP filed
2 every three years and two annual filings in between.

3 In conjunction with this sequential filing process and the three year SPP cycle, the
4 Commission has three opportunities in the related three SPPCRC proceedings to assess the
5 prudence of the SPP programs and whether the costs are prudent and reasonable. The most
6 important of these opportunities occurs in the first year of the three year SPP cycle, in this
7 case, the SPP programs and costs for the Companies' 2023 SPPs and their proposed
8 SPPCRC factors for 2023. This opportunity is the most important because it occurs before
9 the updated and new SPP programs are implemented and costs are incurred. The true-ups
10 in each subsequent annual filing reflect costs already incurred.

11 **D. Summary of Recommendations**

12 **Q. PLEASE SUMMARIZE YOUR RECOMMENDATIONS IN THIS PROCEEDING.**

13 A. I recommend that the Commission modify and correct the calculations of the SPPCRC
14 revenue requirements and SPPCRC factors to exclude all SPP programs and the projected
15 costs for 2023 that the Companies have failed to demonstrate are prudent and reasonable
16 in this proceeding.⁷ In their filings in this proceeding, the Companies simply presumed
17 and/or asserted that the projected SPP costs for 2023 are prudent and reasonable and failed
18 to provide any further evidence beyond what they filed in the SPP proceedings. Instead,
19 the Companies provided only the actual/estimated costs for its 2022 SPP programs,
20 projected costs for its 2023 programs, related information and comparisons, true-ups, and
21 calculations of the SPPCRC revenue requirements and SPPCRC factors.

⁷ Except to the extent this has been addressed through settlement with DEF approved by the Commission in Order No. PSC-2021-0202A-AS-EI for the years 2023 and 2024.

1 I also recommend that the Commission modify and correct the calculation of the
2 SPPCRC revenue requirements and SPPCRC factors to exclude other premature and
3 excessive recoveries related to assumptions and methodologies utilized by the Companies
4 that are not set forth in the SPP Statute, SPP Rule, SPPCRC Rule, or any other Rule adopted
5 by the Commission. More specifically, I recommend that the Commission:

6 1) exclude construction work in progress (“CWIP”) from the return on rate base,
7 and instead allow a deferred return on the CWIP until it is converted to plant in
8 service or prudently abandoned,

9 2) allow property tax expense only on the plant in-service at the beginning of each
10 year,

11 3) require a credit for the savings from the cessation of depreciation expense on
12 plant in service recovered in base rates that is retired due to SPP plant investments,

13 4) require a credit for the savings in O&M expenses recovered in base rates that no
14 longer will be incurred due to the SPP capital expenditure investments and the SPP
15 O&M expenses, except to the extent this has been addressed through settlement
16 with DEF approved by the Commission in Order No. PSC-2021-0202A-AS-EI, and

17 5) require a realignment of the costs of pole inspections and vegetation management
18 from base revenues and rates to the SPPCRC revenues and rates, to the extent this
19 has not been adopted for FPUC.

1 **II. DECISION CRITERIA FOR THE RATIONAL SELECTION, RANKING, AND**
2 **MAGNITUDE OF SPP PROGRAMS AND PROJECTS**

3 **Q. ARE EACH OF THE UTILITY’S PROPOSED PROGRAMS AND PROJECTS**
4 **INCREMENTAL TO THE SCOPE OF EXISTING BASE RATE PROGRAMS AND**
5 **COST RECOVERIES IN THE NORMAL COURSE OF BUSINESS?**

6 A. No. Each utility has included programs and projects that are included within the scope of
7 existing base rate programs and base rate recoveries in the normal course of business.
8 These programs and projects were listed and addressed in greater detail by Witness Mara
9 in the SPP proceedings and again in this proceeding. Examples of these programs and
10 projects include, but are not limited to, Tampa and FPL’s Transmission Access
11 Enhancement programs⁸, DEF’s Loop Radially-Fed Substations Program⁹, etc... These
12 programs and projects should be excluded from the SPPs and the costs should be excluded
13 from recovery through the SPPCRCs.

14 **Q. ARE EACH OF THE UTILITY’S PROPOSED PROGRAMS AND PROJECTS**
15 **PRUDENT AND REASONABLE?**

16 A. No. The utility’s programs and costs are not prudent and reasonable unless they meet all
17 of the requirements of the SPP and the SPPCRC Rules. Certain of the Companies’
18 programs and projects fail these requirements because they are or should be included in
19 base rates in the normal course of business; certain of the programs and projects fail
20 because they are not economic.

⁸ See, Kevin Mara’s testimony in 20220048-EI at TR 745-46; Kevin Mara’s testimony in 20220010-EI; Ex. KJM-2, p. 33-4; Kevin Mara’s testimony in 20220051-EI at TR 660-61; Kevin Mara’s testimony in 20220010-EI, Ex. KJM-4 at p. 32-3.

⁹ See Kevin Mara’s testimony in 20220050-EI at TR 710-712; Kevin Mara’s testimony in 20220010-EI, Ex. KJM-3 at p. 40-42.

1 **Q. DO SECTION 366.96, FLA. STAT., AND THE SPP AND SPPCRC RULES**
2 **REQUIRE THE COMPANIES TO PROVIDE INFORMATION NECESSARY TO**
3 **EVALUATE THE COST EFFECTIVENESS OF PROPOSED PROGRAMS AND**
4 **PROJECTS?**

5 A. Yes. The SPP Statute requires the Companies to provide the information necessary for a
6 cost/benefit analysis. Specifically, Section 366.96(4)(c) requires the Commission to
7 consider the estimated costs and benefits to the utility and customers of making the
8 improvements proposed in the plan. For a comparison to be made, it is necessary to
9 compare like-to-like, thus, the estimated dollar costs should be compared to the estimated
10 dollar benefits. Quantification of customer benefits is normal for an accounting
11 comparison of cost versus benefits. Rule 25-6.030(d), F.A.C., implements Section
12 366.96(4)(c). In addition, Section 366.96(4)(d) requires that the Commission consider the
13 rate impacts to customers of implementing the SPP in the first three years of the plan. It
14 would be unjust to allow uneconomic costs to impact customer rates. Rule 25-6.030(g)-(i)
15 implements Section 366.96(4)(d). Rule 25-6.031, F.A.C. implements the cost recovery of
16 only the prudent and reasonable costs of the SPP programs.

17 **Q. WHY IS AN ECONOMIC JUSTIFICATION NECESSARY AS A THRESHOLD**
18 **DECISION CRITERION TO QUALIFY PROGRAMS OR PROJECTS FOR**
19 **RECOVERY THROUGH THE SPPCRC?**

20 A. Fundamentally, the costs of the SPP programs and projects are prudent and reasonable only
21 if the benefits exceed the costs; in other words, the benefit-to-cost ratio is equal to or more
22 than 100%. Otherwise, there is no economic benefit to customers from implementing the
23 programs and incurring the related costs. This is similar in concept to assessing the

1 prudence and reasonableness of energy efficiency programs based on their economic value
2 and limiting the programs to those that pass the rate impact test where the benefit-to-cost
3 ratio is equal to or more than 100%. Otherwise, customers are worse off for the
4 implementation of the programs and paying for the costs of the programs. Neither the SPP
5 Statute nor the SPPCRC Rule require the Commission to authorize recovery of the costs
6 of SPP programs and projects that are uneconomic even if they meet other SPP Statute and
7 SPP Rule objectives to reduce restoration costs and outage times.

8 The SPP programs and projects and the costs submitted for recovery through the
9 SPPCRC are discretionary and incremental in whole or part, meaning that their scope and
10 the costs should be above and beyond the present scope and costs for actual and planned
11 capital expenditures and O&M expenses recovered in base rates in the normal course of
12 business or that were realigned to the SPPCRC for recovery as an administrative
13 convenience.¹⁰ By its terms, the SPP Rule requires the utility to address and undertake
14 projects “to enhance the utility’s existing infrastructure for the purpose of reducing
15 restoration costs and outage times associated with extreme weather conditions therefore
16 improving overall service reliability.” Rule 25-6.030(2)(a), F.A.C. By its terms, the
17 SPPCRC Rule requires that the costs submitted for recovery be prudent and reasonable.

18 **Q. HAVE THE COMPANIES PROPERLY APPLIED A BENEFIT/COST**
19 **COMPARISON OR ANALYSIS TO DETERMINE WHETHER THE SPP**
20 **PROGRAMS AND COSTS ARE PRUDENT AND REASONABLE?**

¹⁰ Three of the Companies previously realigned certain capital costs and O&M expenses, including vegetation management expenses, from base rates to SPPCRC rates through settlements in their 2020 SPP proceedings. Nevertheless, this principle still applies to discretionary and incremental increases in certain O&M expenses, including vegetation management expenses, that otherwise would be incurred in the normal course of business.

1 A. No. Neither FPUC nor FPL developed or relied on valid dollar benefit/dollar cost
2 comparisons or analyses in either their SPP proceedings or in this SPPCRC proceeding.
3 DEF and Tampa witnesses in the SPP proceedings testified that they provided the dollar
4 benefit/dollar costs analyses in those proceedings because they and their Companies
5 believed that it was required pursuant to the SPP Statute and/or SPP Rule. They also
6 testified that they and their Companies believed that such an analyses ensured that the costs
7 were prudent and reasonable.

8 Although DEF and Tampa developed and relied on dollar benefit/dollar cost
9 analyses in their SPP proceedings, they both improperly included the societal value of
10 customer interruptions in addition to their estimates of avoided damages and restoration
11 costs. This overstated the economic value of their SPP programs and projects.

12 The societal value of customer interruptions is a highly subjective quantitative
13 measure based on interpretations of a range of customer survey results. The societal value
14 of customer interruptions is not a cost that actually is incurred or avoided by the utility or
15 customers and should be excluded from the justification of SPP programs and projects
16 using benefit cost analyses.

17 For example, 90% of DEF's claimed benefits were due to the subjective
18 quantifications of these societal value of customer interruptions and only 10% were due to
19 projected savings in avoided storm costs.¹¹ DEF further improperly inflated its claimed
20 benefits to include the avoided future capital costs of replacing existing assets that are
21 replaced pursuant to the SPP programs as a savings. That is not a relevant savings (benefit).

¹¹ Testimony of DEF witness Brian Lloyd in Docket No. 20220050-EI at TR 1361.

1 **Q. HOW SHOULD THE COMMISSION DETERMINE WHETHER THE COSTS OF**
2 **THE SPP PROGRAMS AND PROJECTS ARE PRUDENT AND REASONABLE?**

3 A. The best approach is to assess whether the comparable dollar benefits exceed the dollar
4 costs of the programs. Rule 25-6.030(4)4., F.A.C., requires “[a] comparison of the costs
5 identified in subparagraph (3)(d)3 (a **cost** estimate including capital and operating
6 expenses) and the benefits identified in subparagraph (3)(d)1 (estimate of the resulting
7 reduction in outage times and restoration **costs** due to extreme weather conditions).
8 (Emphasis added).

9 Thus, the implementation of these sections of the SPP Rule requires an economic
10 analysis in the form of a comparison of dollar benefits to dollar costs for the SPP programs
11 that can be used by the Commission in this SPPCRC proceeding for this purpose regardless
12 of whether it makes such an assessment in the SPP proceedings. Such a comparison of
13 dollar benefits to dollar costs allows the Commission to assess whether a program or
14 project is economic as a threshold matter, provide objective criteria for the selection and
15 ranking of the programs and projects, and determine the scope and magnitude of the
16 programs and projects as additional expenditures provide diminishing dollar benefits. Such
17 a comparison also is required for the SPP programs and projects going forward, not a
18 calculation of dollar savings for programs implemented and costs incurred under prior
19 storm hardening and storm protection plans. Calculated dollar benefits and actual costs
20 incurred under prior storm hardening and storm protection plans are not directly applicable
21 and do not stand in as a proxy for the forecast dollar benefits and costs that will be
22 implemented in the future.

1 Typically, economic justification is based on a comparison of the incremental
2 revenues or benefits (savings) that are achieved or achievable to the incremental costs of a
3 project, with the benefits measured as the avoided costs that will not be incurred due to the
4 SPP programs and projects and the incremental costs as the sum of the annual revenue
5 requirements for the SPP programs and projects. The savings in costs includes not only
6 the avoided outage restoration costs that will not be incurred due to extreme weather events,
7 but also the reductions in maintenance expense from the new SPP assets that require less
8 maintenance than the base rate assets that were replaced and the future savings due to near-
9 term accelerated and enhanced vegetation management activities and expense.

10 **Q. ARE ANY OF THE COMPANIES' SPP PROGRAMS ECONOMICALLY**
11 **JUSTIFIED?**

12 A. No. This is extremely problematic. None of the SPP programs have dollar benefits that
13 exceed the costs.¹²

14 **Q. IF THE SPP PROGRAMS ARE NOT ECONOMICALLY JUSTIFIED, CAN THE**
15 **PROGRAMS AND PROJECTS OR THE RELATED COSTS BE PRUDENT OR**
16 **REASONABLE?**

17 A. No. The Statute, SPP Rule, and SPPCRC Rule require that the programs and the
18 incremental cost of the programs be prudent and reasonable. If the programs and projects
19 are not economically justified, then the costs are not prudent and reasonable and should not
20 have been or should not be incurred.

¹² DEF and Tampa have included societal benefits in the economic analyses provided in their SPP proceedings. These benefits are not savings achieved by the Companies, but, rather, are attempts to quantify the “value” to customers of reductions in customer interruptions, which DEF and Tampa have improperly added to their dollar benefit quantifications in their SPP proceedings. See, testimony of Brian Lloyd at TR 1359-1362. *supra*.

1 The Commission, not the utility, is the arbiter of whether these programs and
2 projects are prudent and reasonable. It is not enough for the utility simply to presume
3 and/or assert that the SPP program costs are prudent and reasonable without providing any
4 evidence to that effect in this SPPCRC proceeding. Such determinations require the
5 Commission to apply objective and rational decision criteria, not simply to rely on
6 presumptions and/or assertions by the utility.

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

8 A. I recommend that the Commission deny SPPCRC cost recovery of SPP programs and
9 projects where the Companies have not demonstrated that the SPP programs are prudent
10 and have not demonstrated that the costs are prudent and reasonable. Even if the
11 Commission relies on the record in the SPP proceedings, none of the SPP programs or
12 projects are economic as proposed, meaning that they do not have a benefit-to-cost ratio of
13 100% or more, without consideration of subjective attempts to measure and incorporate
14 societal benefits. Even if the Commission does not require a benefit to cost ratio of at least
15 100%, it still should exercise its discretion and authority to follow an objective, minimum
16 threshold benefit/cost ratio for the selection and magnitude of the SPP programs and
17 projects, such as 70%, or limit the rate impact over the life of the SPP to a defined threshold,
18 such as 10% over the ten-year term of each utility's proposed SPP programs.

1 **III. ASSUMPTIONS AND METHODOLOGIES USED TO QUANTIFY THE REVENUE**
2 **REQUIREMENTS AND TO CALCULATE THE SPPCRC FACTORS**

3 **A. Summary Of Errors In Assumptions And Methodologies**

4 **Q. DID THE COMPANIES CORRECTLY QUANTIFY THE REVENUE**
5 **REQUIREMENTS USED TO CALCULATE THEIR PROPOSED SPPCRC**
6 **FACTORS?**

7 A. No. The SPPCRC revenue requirements and SPPCRC factors quantified and calculated
8 by each Company are excessive. First, each Company improperly included capital costs
9 that they have not demonstrated are prudent and reasonable.

10 Second, each Company improperly included CWIP in rate base instead of adding a
11 deferred return to rate base when the CWIP was or will be converted to plant in service.

12 Third, each Company, except for DEF, failed to offset the SPP O&M expense with
13 the savings in non-storm base O&M expense that have been or will be achieved due to the
14 SPP programs and projects. DEF preemptively reflected these savings in the base revenue
15 requirement in the settlement its most recent base rate case approved by the Commission
16 in Order No. PSC-2021-0202A-AS-EI.

17 Fourth, FPUC and FPL failed to offset the SPP depreciation expense with the
18 savings in base depreciation expense on plant in service that has been or will be retired
19 when the SPP plant is placed in service.

20 Fifth, DEF incorrectly calculated property tax expense on plant additions
21 throughout the calendar year rather than on the January 1 valuation date for each year.

1 Finally, FPUC failed to realign its pole inspection and vegetation management costs
2 from base rates to SPPCRC rates, consistent with the realignments previously implemented
3 by the other Companies.

4 **B. Current Return On CWIP In Rate Base**

5 **Q. DID ALL COMPANIES IMPROPERLY INCLUDE CWIP IN RATE BASE?**

6 A. Yes, although there were differences among the Companies in their assumptions regarding
7 the timing of CWIP closings to plant in service. More specifically, Tampa and FPUC each
8 assumed that CWIP was closed to plant in service at the end of each calendar quarter during
9 2023.¹³ DEF assumed that CWIP was closed to plant in service during 2023 so that the
10 ending balance of CWIP at December 31, 2023 was equivalent to the beginning balance of
11 CWIP at January 1, 2023. FPL assumed a more specific schedule for closing CWIP to
12 plant in service during 2023.

13 **Q. DO EITHER THE SPP STATUTE OR THE SPPCRC RULE SPECIFICALLY**
14 **AUTHORIZE A RETURN ON CWIP?**

15 . No. Section 366.96(9), Fla. Stat. states “[i]f a capital expenditure is recoverable as a
16 transmission and distribution storm protection plan cost, the public utility may recover the
17 annual depreciation on the cost, calculated at the public utility’s current approved
18 depreciation rates, and a return on the undepreciated balance of the costs calculated at the
19 public utility’s weighted average cost of capital using the last approved return on equity.”
20 Similarly, the SPPCRC Rule states “[t]he utility may recover the annual depreciation
21 expense on capitalized Storm Protection Plan expenditures using the utility’s most recent
22 Commission-approved depreciation rates. The utility may recover a return on the

¹³ FPUC’s response to Interrogatory No. 19(a) in OPC’s Third Set of Interrogatories in Docket No. 20220049-EI. See Exhibit LK-6.

1 undepreciated balance of the costs calculated at the utility’s weighted average cost of
2 capital using the return on equity most recently approved by the Commission.” Rule 25-
3 6.031(6)(c), F.A.C.

4 The term “undepreciated balance” is not defined in the SPP Statute or the SPPCRC
5 Rule, but typically has meaning in an accounting and ratemaking context as “net plant,”
6 defined as gross plant in service less accumulated depreciation. The term “undepreciated”
7 typically is not applied to CWIP because CWIP is not depreciated; only plant in service is
8 depreciated.

9 **Q. IN THE ABSENCE OF SPECIFIC OR EXPRESS AUTHORIZATION IN THE SPP**
10 **STATUTE OR THE SPPCRC RULE FOR A RETURN ON CWIP, HOW SHOULD**
11 **THE COMMISSION PROCEED?**

12 A. There are two alternatives. The first alternative is to deny a current return on CWIP in the
13 SPPCRC revenue requirement and SPPCRC factors and to deny a deferred return in the
14 form of allowance for funds used during construction (“AFUDC”) or in the form of a
15 regulatory asset or miscellaneous deferred debit. This alternative is consistent with the
16 inability of a utility to recover a return on capital expenditures, whether recorded in CWIP
17 or closed to plant in service, incurred after the test year in the utility’s most recent base rate
18 case proceeding until rates are reset based on a subsequent test year in the utility’s next
19 base rate case proceeding. This alternative also is consistent with the Commission’s
20 AFUDC Rule, which precludes a deferred return on CWIP in the form of AFUDC unless
21 certain CWIP thresholds are exceeded.

22 The second alternative is to allow a deferred return on CWIP in the form of a
23 regulatory asset or miscellaneous deferred debit. The deferred return would be added to

1 rate base when the CWIP is closed to plant in service and then amortized over the same
2 service life used to depreciate the cost included in plant in service.

3 **Q. ASIDE FROM THE FACT THAT NEITHER THE SPP STATUTE NOR THE**
4 **SPPCRC RULE SPECIFICALLY AUTHORIZE A RETURN ON CWIP, WHY IS**
5 **THE RETURN ON CWIP A CONCERN IN THIS SPPCRC PROCEEDING?**

6 A. The return on CWIP affects the SPPCRC revenue requirement and SPPCRC factors. The
7 return on CWIP is a cost of the SPP assets and should be recovered from customers over
8 the service lives of those assets, not during construction and before the assets are used and
9 useful in providing service. In concept, the financing costs during construction are a cost
10 of the assets and should be treated the same as other costs of the assets, such as materials
11 and supplies, payroll and related costs, and contractor costs, among others. In fact,
12 generally accepted accounting principles require that financing costs be included in the cost
13 of the assets during construction on that conceptual basis, except for rate regulated utilities,
14 where this conceptual basis and accounting requirement is modified if a current return on
15 CWIP is allowed in the revenue requirement for ratemaking purposes.

16 Another concern is that all Companies have incurred and will incur engineering
17 costs prior to incurring other construction expenditures on specific projects. Such costs are
18 maintained in a CWIP account and then allocated to specific projects after they are
19 initiated. The Commission cannot determine whether these costs are prudent or reasonable
20 unless and until they are charged to specific projects, construction is completed (or
21 prudently abandoned), and the CWIP is closed to plant in service.

22 A related concern is that Tampa has established a separate warehouse and inventory
23 of materials and supplies for its SPP programs and included these costs in the calculations

1 of its SPPCRC revenue requirements and SPPCRC factors. Similar to the concern with
2 the engineering costs, the Commission cannot determine whether these inventory costs are
3 prudent or reasonable unless and until they are charged to specific projects, construction is
4 completed (or prudently abandoned), and the CWIP is closed to plant in service.

5 **Q. WHAT IS YOUR RECOMMENDATION REGARDING THE RETURN ON**
6 **CWIP?**

7 A. I recommend that the Commission deny a current return on CWIP in the SPPCRC revenue
8 requirement and SPPCRC factors. A current return on CWIP is not explicitly or expressly
9 authorized in either the SPP Statute or the SPPCRC Rule. In the absence of rulemaking to
10 address, and potentially authorize, a current return on CWIP, I recommend that the
11 Commission instead authorize a deferred return on CWIP in the form of a regulatory asset
12 or miscellaneous deferred debit. Such an approach bypasses the limitations on AFUDC
13 set forth in the AFUDC Rule and is consistent with the use of the SPPCRC to recover costs
14 related to the incremental scope of the SPP programs and projects beyond the normal
15 course of business and recovery through base rates. The deferred return would be added
16 to rate base when the CWIP is closed to plant in service and amortized over the same
17 service life used to depreciate the cost included in plant in service.

18 **C. Savings In Non-Storm O&M Expense Due To Implementation Of SPP Programs**

19 **Q. DESCRIBE THE SAVINGS IN NON-STORM O&M EXPENSE DUE TO THE**
20 **IMPLEMENTATION OF SPP PROGRAMS.**

21 A. The Companies will achieve savings in non-storm O&M expense due to the
22 implementation of the SPP programs, primarily in reduced maintenance expense on the
23 new and hardened and/or technologically superior assets compared to the existing and older

1 assets that are replaced with the SPP assets or enhanced maintenance activities, such as
2 increases in the scope or frequency of vegetation management activities.

3 **Q. SHOULD THE SAVINGS IN NON-STORM O&M EXPENSE DUE TO THE**
4 **IMPLEMENTATION OF THE SPP PROGRAMS BE CREDITED TO THE**
5 **SPPCRC REVENUE REQUIREMENT?**

6 A. Yes. The savings in non-storm O&M expense due to the implementation of the SPP
7 programs should be credited to the SPPCRC revenue requirement and used to reduce the
8 SPP factors. The savings in non-storm O&M expense would not occur but for the
9 implementation of the SPP programs, both the new plant assets and the incremental O&M
10 expense. In other words, there is a direct cause and effect interrelationship between the
11 existing base rate assets and the displacement of those assets with the new SPP plant assets,
12 as well as the existing O&M expense compared to the O&M expense after the new SPP
13 plant assets are in service and the incremental O&M expense has been incurred. This
14 interrelationship should be reflected in the related recoveries through base rates and
15 recoveries through SPPCRC rates.

16 This approach is consistent with the SPP Statute, which states in part “[t]he annual
17 transmission and distribution storm protection plan costs may not include costs recovered
18 through the public utility’s base rates” and the SPPCRC Rule, which states in part “Storm
19 Protection Plan costs recoverable through the clause shall not include costs recovered
20 through the utility’s base rates or any other cost recovery mechanism.” Section 366.96(8);
21 Rule 25-6.031(6)(b), F.A.C.

1 **Q. DO TAMPA AND DEF AGREE THAT THIS DIRECT CAUSE AND EFFECT**
2 **RELATIONSHIP EXISTS BETWEEN COSTS RECOVERED THROUGH BASE**
3 **RATES AND THROUGH THE SPPCRC?**

4 A. Yes. Tampa stated in response to OPC discovery the following.¹⁴

5 The company believes the possibility does exist that at some time in the future there
6 may be an impact to non-SPP expenses due to the SPP capital investments and
7 incremental SPP O&M expense. As explained above, there may be decrease in non-
8 SPP expenses due to certain aspects of the company's operations (restoration during
9 blue sky events for example) or increases due to additional maintenance costs such
10 as with newer more electronic type equipment. The company believes that with
11 time and when hardening has been completed on a large enough portion of the
12 company's electrical system, an accurate determination can be completed to justify
13 being used in the development of cost projections.

14 DEF preemptively reflected these savings in the base revenue requirement in the
15 settlement in its most recent base rate case approved by the Commission in Order No. PSC-
16 2021-0202A-AS-EI. In addition to the reduction in non-storm O&M expense, DEF asserts
17 that there are savings in capital expenditures in the normal course of business that are
18 recovered through base rates.¹⁵

19 **D. Savings In Cessation Of Depreciation Expense Recovered In Base Rates On Plant**
20 **Retired Due To Implementation Of SPP Programs**

21 **Q. DESCRIBE THE SAVINGS FROM THE CESSATION OF DEPRECIATION**
22 **EXPENSE ON PLANT RECOVERED IN BASE RATES THAT IS RETIRED DUE**
23 **TO THE IMPLEMENTATION OF THE SPP PROGRAMS.**

¹⁴ Tampa Response to OPC Interrogatory No. 35(b).

¹⁵ DEF Response to OPC Interrogatory No. 6(b) wherein it states: "Yes, it is the Company's position that the savings do exist and that any non-SPP savings will be addressed in an appropriate future proceeding."

1 A. The Companies are required to cease depreciation expense when an asset is retired and the
2 cost of the asset is removed from plant in service. The Companies will continue to recover
3 the depreciation expense in base revenues until base rates are reset even though they no
4 longer incur the expense.

5 **Q. SHOULD THE SAVINGS FROM THE CESSATION OF DEPRECIATION**
6 **EXPENSE RECOVERED IN BASE RATES ON PLANT THAT IS RETIRED DUE**
7 **TO THE IMPLEMENTATION OF THE SPP PROGRAMS BE CREDITED TO**
8 **THE SPPCRC REVENUE REQUIREMENT?**

9 A. Yes. The savings due to the cessation of depreciation expense on plant that is retired due
10 to the implementation of the SPP programs should be credited to the SPPCRC revenue
11 requirement and used to reduce the SPP factors. The savings in depreciation expense
12 would not occur but for the retirement and displacement of the existing plant assets with
13 the new SPP plant assets. In other words, there is an active cause and effect
14 interrelationship between the existing base rate assets and the displacement of those assets
15 with the new SPP plant assets. This interrelationship should be reflected in the related
16 recoveries through base rates and recoveries through SPPCRC rates.

17 This approach is consistent with the SPP Statute, which states in part “The annual
18 transmission and distribution storm protection plan costs may not include costs recovered
19 through the public utility’s base rates” and the SPPCRC Rule, which states in part “Storm
20 Protection Plan costs recoverable through the clause shall not include costs recovered
21 through the utility’s base rates or any other cost recovery mechanism.” Section 366.96(8);
22 Rule 25-6.031(6)(b), F.A.C.

1 This approach also ensures that the Companies do not improperly recover the
2 depreciation expense on the existing plant that is retired twice, an outcome that would not
3 occur if the existing plant were not displaced and retired due to the new plant from the
4 implementation of the SPP programs. The double recovery will occur due to the fact that
5 the Companies will continue to recover the depreciation expense, even though the
6 depreciation expense will not be recorded until base rates are reset in the next base rate
7 case proceeding. Despite this continued recovery during this period, the cessation of the
8 depreciation expense means that the net plant will not reflect this continued base revenue
9 recovery and the net book value at the date of retirement will remain to be recovered in the
10 next base rate case proceeding. Again, this double recovery of the same depreciation
11 expense can be avoided by properly crediting this depreciation expense in the SPPCRC
12 revenue requirement and SPPCRC factors.

13 **Q. DO TAMPA AND DEF AGREE THAT THE DEPRECIATION EXPENSE ON THE**
14 **EXISTING PLANT THAT IS RETIRED DUE TO THE IMPLEMENTATION OF**
15 **THE SPP PROGRAMS SHOULD BE CREDITED TO THE SPPCRC REVENUE**
16 **REQUIREMENT AND REFLECTED IN THE SPPCRC FACTORS?**

17 A. Yes. Tampa and DEF are the only companies that correctly reflected such a credit.

18 **E. Recommendations To Correct FPUC's SPPCRC Revenue Requirement And**
19 **SPPCRC Factors**

20 **Q. DESCRIBE FPUC'S FAILURE TO REALIGN ITS RECOVERY OF THE POLE**
21 **INSPECTION AND VEGETATION MANAGEMENT EXPENSE PRESENTLY**
22 **RECOVERED THROUGH BASE RATES TO THE SPPCRC REVENUE**
23 **REQUIREMENT AND SPPCRC FACTORS.**

1 A. FPUC failed to realign its recovery of the pole inspection and vegetation management
2 expenses it presently recovers through base rates with the incremental expenses it proposes
3 for such programs through the SPPCRC revenue requirement and SPPCRC factors.

4 This is a problem because it provides FPUC an incentive to shift costs from base
5 rate recovery, where it is at risk for those costs, to SPPCRC recovery where it is guaranteed
6 dollar for dollar or more recovery for its SPP program costs.

7 I note that the other three utilities in their 2020 SPPCRC proceedings agreed to
8 realign legacy program costs, including vegetation management expenses, from base rates
9 to SPPCRC rates to preclude cost shifting from base to SPPCRC rate recovery.

10 **Q. DID FPUC PREVIOUSLY AGREE TO REALIGN THESE EXPENSES FROM**
11 **BASE RATES TO THE SPPCRC REVENUE REQUIREMENT IF DIRECTED TO**
12 **DO SO?**

13 A. Yes. FPUC agreed to realign these expenses from base rates to the SPPCRC in response
14 to OPC discovery in the SPP proceeding and acknowledged that it was inappropriate to
15 recover the same costs in base rates and in the SPPCRC rates.¹⁶

16 **Q. WHAT ARE YOUR RECOMMENDATIONS TO CORRECT FPUC'S**
17 **CALCULATIONS OF THE SPPCRC REVENUE REQUIREMENTS AND**
18 **SPPCRC FACTORS?**

19 A. I recommend that the Commission direct FPUC to correct its SPPCRC revenue
20 requirements and SPPCRC factors to: (1) exclude CWIP from rate base, defer a return on

¹⁶ FPUC's response to Interrogatory No. 20(a) and (b) in OPC's Third Set of Interrogatories in Docket No. 20220049-EI. In that response, FPUC stated that it would recover the distribution pole inspection and replacement program and transmission pole inspection and hardening inspection program expenses exclusively through base rates, although this could change in future SPP filings. FPUC stated that it would continue to recover a portion of the vegetation management expenses through base rates and the remaining amount through SPPCRC rates. I have attached a copy of this response as my Exhibit LK-7.

1 CWIP to a regulatory asset or miscellaneous deferred debit, and include the regulatory asset
2 or miscellaneous deferred debit in rate base and the amortization expense over the service
3 lives of the assets in the revenue requirement when the CWIP is closed to plant in service;
4 (2) reduce its base rates to exclude the costs of pole inspections and vegetation management
5 and realign those costs into the SPPCRC revenue requirement; (3) reduce the SPPCRC
6 revenue requirement for the reduction in depreciation expense on the cost of retired plant
7 recovered in base rates displaced by the new SPP plant recovered in SPPCRC rates; and
8 (4) reduce the SPPCRC revenue requirement for the reduction in non-storm O&M expense
9 recovered in base rates resulting from the costs of implementing the SPP programs and
10 projects recovered in SPPCRC rates.

11 **F. Recommendations To Correct DEF's SPPCRC Revenue Requirement And SPPCRC**
12 **Factors**

13 **Q. DESCRIBE THE ERROR IN DEF'S CALCULATION OF PROPERTY TAX**
14 **EXPENSE.**

15 A. DEF incorrectly calculated property tax expense based on the gross plant in service at the
16 end of each month. This overstates the property tax expense included in the SPP revenue
17 requirements and overstates the SPPCRC factors because the valuation date for each
18 calendar year is January 1. There is no increase in property tax expense on additional
19 capital expenditures incurred during the calendar year until the following calendar year
20 when those additional capital expenditures are included in the January 1 valuation for that
21 year.

22 **Q. HAS DEF AGREED TO CORRECT THE ERROR IN ITS CALCULATION OF**
23 **PROPERTY TAX EXPENSE?**

1 A. Yes.¹⁷

2 **Q. WHAT ARE YOUR RECOMMENDATIONS TO CORRECT DEF'S**
3 **CALCULATIONS OF THE SPPCRC REVENUE REQUIREMENTS AND**
4 **SPPCRC FACTORS?**

5 A. I recommend that the Commission direct DEF to correct its SPPCRC revenue requirements
6 and SPPCRC factors to: (1) exclude CWIP from rate base, defer a return on CWIP to a
7 regulatory asset or miscellaneous deferred debit, and include the regulatory asset or
8 miscellaneous deferred debit in rate base and the amortization expense over the service
9 lives of the assets in the revenue requirement when the CWIP is closed to plant in service;
10 and (2) correct the calculation of property tax expense to use a valuation date of January 1
11 for each calendar year.

12 **G. Recommendations To Correct Tampa's SPPCRC Revenue Requirement And**
13 **SPPCRC Factors**

14 **Q. WHAT ARE YOUR RECOMMENDATIONS TO CORRECT TAMPA'S**
15 **CALCULATIONS OF THE SPPCRC REVENUE REQUIREMENTS AND**
16 **SPPCRC FACTORS?**

17 A. I recommend that the Commission direct Tampa to correct its SPPCRC revenue
18 requirements and SPPCRC factors to: (1) exclude CWIP from rate base, defer a return on
19 CWIP to a regulatory asset or miscellaneous deferred debit, and include the regulatory asset
20 or miscellaneous deferred debit in rate base and the amortization expense over the service
21 lives of the assets in the revenue requirement when the CWIP is closed to plant in service;
22 and (2) reduce the SPPCRC revenue requirement for the reduction in non-storm O&M

¹⁷ Supplemental response to OPC INT 1-2.

1 expense recovered in base rates resulting from the costs of implementing the SPP programs
2 and projects recovered in SPPCRC rates.

3 **H. Recommendations To Correct FPL's SPPCRC Revenue Requirement And SPPCRC**
4 **Factors**

5 **Q. WHAT ARE YOUR RECOMMENDATIONS TO CORRECT FPL'S**
6 **CALCULATIONS OF THE SPPCRC REVENUE REQUIREMENTS AND**
7 **SPPCRC FACTORS?**

8 A. I recommend that the Commission direct FPL to correct several errors in the calculation of
9 its SPPCRC revenue requirements and SPPCRC factors. First, the Commission should
10 direct FPL to exclude CWIP from rate base, defer a return on CWIP to a regulatory asset
11 or miscellaneous deferred debit, and include the regulatory asset or miscellaneous deferred
12 debit in rate base and the amortization expense over the service lives of the assets in the
13 revenue requirement when the CWIP is closed to plant in service. Second, the Commission
14 should direct FPL to reduce the SPPCRC revenue requirement for the reduction in
15 depreciation expense on the cost of retired plant recovered in base rates displaced by the
16 new SPP plant recovered in SPPCRC rates. Third, the Commission should direct FPL to
17 reduce the SPPCRC revenue requirement for the reduction in non-storm O&M expense
18 recovered in base rates resulting from the costs of implementing the SPP programs and
19 projects recovered in SPPCRC rates.

20 **Q. DOES THIS COMPLETE YOUR PREFILED DIRECT TESTIMONY?**

21 A. Yes.

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)

Chartered Global Management Accountant (CGMA)

PROFESSIONAL AFFILIATIONS

American Institute of Certified Public Accountants

Georgia Society of Certified Public Accountants

Institute of Management Accountants

Society of Depreciation Professionals

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

RESUME OF LANE KOLLEN, VICE PRESIDENT

EXPERIENCE

**1986 to
Present:**

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

**1983 to
1986:**

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

**1976 to
1983:**

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

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

RESUME OF LANE KOLLEN, VICE PRESIDENT

CLIENTS SERVED

Industrial Companies and Groups

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

Regulatory Commissions and Government Agencies

Cities in Texas-New Mexico Power Company's Service Territory
Cities in AEP Texas Central Company's Service Territory
Cities in AEP Texas North Company's Service Territory
City of Austin
Georgia Public Service Commission Staff
Florida Office of Public Counsel
Indiana Office of Utility Consumer Counsel
Kentucky Office of Attorney General
Louisiana Public Service Commission
Louisiana Public Service Commission Staff
Maine Office of Public Advocate
New York City
New York State Energy Office
South Carolina Office of Regulatory Staff
Texas Office of Public Utility Counsel
Utah Office of Consumer Services

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

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

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

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

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

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

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

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Date	Case	Jurisdiction	Party	Utility	Subject
9/96 11/96	U-22092 U-22092 (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	River Bend phase-in plan, base/fuel realignment, NOL and AltMin asset deferred taxes, other revenue requirement issues, allocation of regulated/nonregulated costs.
10/96	96-327	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Environmental surcharge recoverable costs.
2/97	R-00973877	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy Co.	Stranded cost recovery, regulatory assets and liabilities, intangible transition charge, revenue requirements.
3/97	96-489	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Co.	Environmental surcharge recoverable costs, system agreements, allowance inventory, jurisdictional allocation.
6/97	TO-97-397	MO	MCI Telecommunications Corp., Inc., MCI Metro Access Transmission Services, Inc.	Southwestern Bell Telephone Co.	Price cap regulation, revenue requirements, rate of return.
6/97	R-00973953	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning.
7/97	R-00973954	PA	PP&L Industrial Customer Alliance	Pennsylvania Power & Light Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning.
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.

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Date	Case	Jurisdic.	Party	Utility	Subject
11/97	R-00973953 (Surrebuttal)	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning.
11/97	R-973981	PA	West Penn Power Industrial Intervenors	West Penn Power Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, fossil decommissioning, revenue requirements, securitization.
11/97	R-974104	PA	Duquesne Industrial Intervenors	Duquesne Light Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning, revenue requirements, securitization.
12/97	R-973981 (Surrebuttal)	PA	West Penn Power Industrial Intervenors	West Penn Power Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, fossil decommissioning, revenue requirements.
12/97	R-974104 (Surrebuttal)	PA	Duquesne Industrial Intervenors	Duquesne Light Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning, revenue requirements, securitization.
1/98	U-22491 (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, other revenue requirement issues.
2/98	8774	MD	Westvaco	Potomac Edison Co.	Merger of Duquesne, AE, customer safeguards, savings sharing.
3/98	U-22092 (Allocated Stranded Cost Issues)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Restructuring, stranded costs, regulatory assets, securitization, regulatory mitigation.
3/98	8390-U	GA	Georgia Natural Gas Group, Georgia Textile Manufacturers Assoc.	Atlanta Gas Light Co.	Restructuring, unbundling, stranded costs, incentive regulation, revenue requirements.
3/98	U-22092 (Allocated Stranded Cost Issues) (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Restructuring, stranded costs, regulatory assets, securitization, regulatory mitigation.
3/98	U-22491 (Supplemental Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, other revenue requirement issues.
10/98	97-596	ME	Maine Office of the Public Advocate	Bangor Hydro- Electric Co.	Restructuring, unbundling, stranded costs, T&D revenue requirements.
10/98	9355-U	GA	Georgia Public Service Commission Adversary Staff	Georgia Power Co.	Affiliate transactions.
10/98	U-17735 Rebuttal	LA	Louisiana Public Service Commission Staff	Cajun Electric Power Cooperative	G&T cooperative ratemaking policy, other revenue requirement issues.

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Date	Case	Jurisdicht.	Party	Utility	Subject
11/98	U-23327	LA	Louisiana Public Service Commission Staff	SWEPCO, CSW and AEP	Merger policy, savings sharing mechanism, affiliate transaction conditions.
12/98	U-23358 (Direct)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, tax issues, and other revenue requirement issues.
12/98	98-577	ME	Maine Office of Public Advocate	Maine Public Service Co.	Restructuring, unbundling, stranded cost, T&D revenue requirements.
1/99	98-10-07	CT	Connecticut Industrial Energy Consumers	United Illuminating Co.	Stranded costs, investment tax credits, accumulated deferred income taxes, excess deferred income taxes.
3/99	U-23358 (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, tax issues, and other revenue requirement issues.
3/99	98-474	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co.	Revenue requirements, alternative forms of regulation.
3/99	98-426	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Revenue requirements, alternative forms of regulation.
3/99	99-082	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co.	Revenue requirements.
3/99	99-083	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Revenue requirements.
4/99	U-23358 (Supplemental Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, tax issues, and other revenue requirement issues.
4/99	99-03-04	CT	Connecticut Industrial Energy Consumers	United Illuminating Co.	Regulatory assets and liabilities, stranded costs, recovery mechanisms.
4/99	99-02-05	CT	Connecticut Industrial Utility Customers	Connecticut Light and Power Co.	Regulatory assets and liabilities, stranded costs, recovery mechanisms.
5/99	98-426 99-082 (Additional Direct)	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co.	Revenue requirements.
5/99	98-474 99-083 (Additional Direct)	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Revenue requirements.
5/99	98-426 98-474 (Response to Amended Applications)	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co., Kentucky Utilities Co.	Alternative regulation.
6/99	97-596	ME	Maine Office of Public Advocate	Bangor Hydro-Electric Co.	Request for accounting order regarding electric industry restructuring costs.
7/99	U-23358	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Affiliate transactions, cost allocations.

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

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Date	Case	Jurisdic.	Party	Utility	Subject
05/00	2000-107	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Co.	ECR surcharge roll-in to base rates.
05/00	U-24182 Supplemental Direct	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Affiliate expense proforma adjustments.
05/00	A-110550F0147	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy	Merger between PECO and Unicom.
05/00	99-1658-EL-ETP	OH	AK Steel Corp.	Cincinnati Gas & Electric Co.	Regulatory transition costs, including regulatory assets and liabilities, SFAS 109, ADIT, EDIT, ITC.
07/00	PUC Docket 22344	TX	The Dallas-Fort Worth Hospital Council and The Coalition of Independent Colleges and Universities	Statewide Generic Proceeding	Escalation of O&M expenses for unbundled T&D revenue requirements in projected test year.
07/00	U-21453	LA	Louisiana Public Service Commission	SWEPCO	Stranded costs, regulatory assets and liabilities.
08/00	U-24064	LA	Louisiana Public Service Commission Staff	CLECO	Affiliate transaction pricing ratemaking principles, subsidization of nonregulated affiliates, ratemaking adjustments.
10/00	SOAH Docket 473-00-1015 PUC Docket 22350	TX	The Dallas-Fort Worth Hospital Council and The Coalition of Independent Colleges and Universities	TXU Electric Co.	Restructuring, T&D revenue requirements, mitigation, regulatory assets and liabilities.
10/00	R-00974104 Affidavit	PA	Duquesne Industrial Intervenor	Duquesne Light Co.	Final accounting for stranded costs, including treatment of auction proceeds, taxes, capital costs, switchback costs, and excess pension funding.
11/00	P-00001837 R-00974008 P-00001838 R-00974009	PA	Metropolitan Edison Industrial Users Group Penelec Industrial Customer Alliance	Metropolitan Edison Co., Pennsylvania Electric Co.	Final accounting for stranded costs, including treatment of auction proceeds, taxes, regulatory assets and liabilities, transaction costs.
12/00	U-21453, U-20925, U-22092 (Subdocket C) Surrebuttal	LA	Louisiana Public Service Commission Staff	SWEPCO	Stranded costs, regulatory assets.
01/01	U-24993 Direct	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, tax issues, and other revenue requirement issues.
01/01	U-21453, U-20925, U-22092 (Subdocket B) Surrebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Industry restructuring, business separation plan, organization structure, hold harmless conditions, financing.
01/01	Case No. 2000-386	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas & Electric Co.	Recovery of environmental costs, surcharge mechanism.

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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.
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.

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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	SWEPSCO	Business separation plan, T&D Term Sheet, separations methodologies, hold harmless conditions.
08/02	EL01-88-000	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	System Agreement, production cost equalization, tariffs.
08/02	U-25888	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc. and Entergy Louisiana, Inc.	System Agreement, production cost disparities, prudence.
09/02	2002-00224 2002-00225	KY	Kentucky Industrial Utilities Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric Co.	Line losses and fuel clause recovery associated with off-system sales.
11/02	2002-00146 2002-00147	KY	Kentucky Industrial Utilities Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric Co.	Environmental compliance costs and surcharge recovery.
01/03	2002-00169	KY	Kentucky Industrial Utilities Customers, Inc.	Kentucky Power Co.	Environmental compliance costs and surcharge recovery.
04/03	2002-00429 2002-00430	KY	Kentucky Industrial Utilities Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric Co.	Extension of merger surcredit, flaws in Companies' studies.
04/03	U-26527	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Revenue requirements, corporate franchise tax, conversion to LLC, capital structure, post-test year adjustments.
06/03	EL01-88-000 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	System Agreement, production cost equalization, tariffs.

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Date	Case	Jurisdic.	Party	Utility	Subject
06/03	2003-00068	KY	Kentucky Industrial Utility Customers	Kentucky Utilities Co.	Environmental cost recovery, correction of base rate error.
11/03	ER03-753-000	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Unit power purchases and sale cost-based tariff pursuant to System Agreement.
11/03	ER03-583-000, ER03-583-001, ER03-583-002 ER03-681-000, ER03-681-001 ER03-682-000, ER03-682-001, ER03-682-002 ER03-744-000, ER03-744-001 (Consolidated)	FERC	Louisiana Public Service Commission	Entergy Services, Inc., the Entergy Operating Companies, EWO Marketing, L.P, and Entergy Power, Inc.	Unit power purchases and sale agreements, contractual provisions, projected costs, leveled rates, and formula rates.
12/03	U-26527 Surrebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Revenue requirements, corporate franchise tax, conversion to LLC, capital structure, post-test year adjustments.
12/03	2003-0334 2003-0335	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric Co.	Earnings Sharing Mechanism.
12/03	U-27136	LA	Louisiana Public Service Commission Staff	Entergy Louisiana, Inc.	Purchased power contracts between affiliates, terms and conditions.
03/04	U-26527 Supplemental Surrebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Revenue requirements, corporate franchise tax, conversion to LLC, capital structure, post-test year adjustments.
03/04	2003-00433	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas & Electric Co.	Revenue requirements, depreciation rates, O&M expense, deferrals and amortization, earnings sharing mechanism, merger surcredit, VDT surcredit.
03/04	2003-00434	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Revenue requirements, depreciation rates, O&M expense, deferrals and amortization, earnings sharing mechanism, merger surcredit, VDT surcredit.
03/04	SOAH Docket 473-04-2459 PUC Docket 29206	TX	Cities Served by Texas-New Mexico Power Co.	Texas-New Mexico Power Co.	Stranded costs true-up, including valuation issues, ITC, ADIT, excess earnings.
05/04	04-169-EL-UNC	OH	Ohio Energy Group, Inc.	Columbus Southern Power Co. & Ohio Power Co.	Rate stabilization plan, deferrals, T&D rate increases, earnings.
06/04	SOAH Docket 473-04-4555 PUC Docket 29526	TX	Houston Council for Health and Education	CenterPoint Energy Houston Electric	Stranded costs true-up, including valuation issues, ITC, EDIT, excess mitigation credits, capacity auction true-up revenues, interest.

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Date	Case	Jurisdic.	Party	Utility	Subject
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.
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	GA	Georgia Public Service	Atmos Energy Corp.	Affiliate transactions, cost allocations, capitalization,

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Date	Case	Jurisdic.	Party	Utility	Subject
	Panel with Victoria Taylor		Commission Adversary Staff		cost of debt.
10/05	04-42	DE	Delaware Public Service Commission Staff	Artesian Water Co.	Allocation of tax net operating losses between regulated and unregulated.
11/05	2005-00351 2005-00352	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric	Workforce Separation Program cost recovery and shared savings through VDT surcredit.
01/06	2005-00341	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Co.	System Sales Clause Rider, Environmental Cost Recovery Rider. Net Congestion Rider, Storm damage, vegetation management program, depreciation, off-system sales, maintenance normalization, pension and OPEB.
03/06	PUC Docket 31994	TX	Cities	Texas-New Mexico Power Co.	Stranded cost recovery through competition transition or change.
05/06	31994 Supplemental	TX	Cities	Texas-New Mexico Power Co.	Retrospective ADFIT, prospective ADFIT.
03/06	U-21453, U-20925, U-22092 (Subdocket B)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Jurisdictional separation plan.
03/06	NOPR Reg 104385-OR	IRS	Alliance for Valley Health Care and Houston Council for Health Education	AEP Texas Central Company and CenterPoint Energy Houston Electric	Proposed Regulations affecting flow-through to ratepayers of excess deferred income taxes and investment tax credits on generation plant that is sold or deregulated.
04/06	U-25116	LA	Louisiana Public Service Commission Staff	Entergy Louisiana, Inc.	2002-2004 Audit of Fuel Adjustment Clause Filings. Affiliate transactions.
07/06	R-00061366, Et. al.	PA	Met-Ed Ind. Users Group Pennsylvania Ind. Customer Alliance	Metropolitan Edison Co., Pennsylvania Electric Co.	Recovery of NUG-related stranded costs, government mandated program costs, storm damage costs.
07/06	U-23327	LA	Louisiana Public Service Commission Staff	Southwestern Electric Power Co.	Revenue requirements, formula rate plan, banking proposal.
08/06	U-21453, U-20925, U-22092 (Subdocket J)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Jurisdictional separation plan.
11/06	05CVH03-3375 Franklin County Court Affidavit	OH	Various Taxing Authorities (Non-Utility Proceeding)	State of Ohio Department of Revenue	Accounting for nuclear fuel assemblies as manufactured equipment and capitalized plant.
12/06	U-23327 Subdocket A Reply Testimony	LA	Louisiana Public Service Commission Staff	Southwestern Electric Power Co.	Revenue requirements, formula rate plan, banking proposal.
03/07	U-29764	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc., Entergy Louisiana, LLC	Jurisdictional allocation of Entergy System Agreement equalization remedy receipts.

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Date	Case	Jurisdic.	Party	Utility	Subject
03/07	PUC Docket 33309	TX	Cities	AEP Texas Central Co.	Revenue requirements, including functionalization of transmission and distribution costs.
03/07	PUC Docket 33310	TX	Cities	AEP Texas North Co.	Revenue requirements, including functionalization of transmission and distribution costs.
03/07	2006-00472	KY	Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative	Interim rate increase, RUS loan covenants, credit facility requirements, financial condition.
03/07	U-29157	LA	Louisiana Public Service Commission Staff	Cleco Power, LLC	Permanent (Phase II) storm damage cost recovery.
04/07	U-29764 Supplemental and Rebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc., Entergy Louisiana, LLC	Jurisdictional allocation of Entergy System Agreement equalization remedy receipts.
04/07	ER07-682-000 Affidavit	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Allocation of intangible and general plant and A&G expenses to production and state income tax effects on equalization remedy receipts.
04/07	ER07-684-000 Affidavit	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Fuel hedging costs and compliance with FERC USOA.
05/07	ER07-682-000 Supplemental Affidavit	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Allocation of intangible and general plant and A&G expenses to production and account 924 effects on MSS-3 equalization remedy payments and receipts.
06/07	U-29764	LA	Louisiana Public Service Commission Staff	Entergy Louisiana, LLC, Entergy Gulf States, Inc.	Show cause for violating LPSC Order on fuel hedging costs.
07/07	2006-00472	KY	Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative	Revenue requirements, post-test year adjustments, TIER, surcharge revenues and costs, financial need.
07/07	ER07-956-000 Affidavit	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Storm damage costs related to Hurricanes Katrina and Rita and effects of MSS-3 equalization payments and receipts.
10/07	05-UR-103 Direct	WI	Wisconsin Industrial Energy Group	Wisconsin Electric Power Company, Wisconsin Gas, LLC	Revenue requirements, carrying charges on CWIP, amortization and return on regulatory assets, working capital, incentive compensation, use of rate base in lieu of capitalization, quantification and use of Point Beach sale proceeds.
10/07	05-UR-103 Surrebuttal	WI	Wisconsin Industrial Energy Group	Wisconsin Electric Power Company, Wisconsin Gas, LLC	Revenue requirements, carrying charges on CWIP, amortization and return on regulatory assets, working capital, incentive compensation, use of rate base in lieu of capitalization, quantification and use of Point Beach sale proceeds.
10/07	25060-U Direct	GA	Georgia Public Service Commission Public Interest Adversary Staff	Georgia Power Company	Affiliate costs, incentive compensation, consolidated income taxes, §199 deduction.

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Date	Case	Jurisdic.	Party	Utility	Subject
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.
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.

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Date	Case	Jurisdic.	Party	Utility	Subject
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, ELG v ASL depreciation procedures, depreciation expenses, federal and state income tax expense, capitalization, cost of debt.
11/08	EL08-51	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Spindletop gas storage facilities, regulatory asset and bandwidth remedy.
11/08	35717	TX	Cities Served by Oncor Delivery Company	Oncor Delivery Company	Recovery of old meter costs, asset ADFFIT, 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.

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Date	Case	Jurisdic.	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 Answer	CO	CF&I Steel, Rocky Mountain Steel Mills LP, Climax Molybdenum Company	Public Service Company of Colorado	Forecasted test year, historic test year, proforma adjustments for major plant additions, tax depreciation.

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Date	Case	Jurisdct.	Party	Utility	Subject
09/09	6680-UR-117 Direct and Surrebuttal	WI	Wisconsin Industrial Energy Group	Wisconsin Power and Light Company	Revenue requirements, CWIP in rate base, deferral mitigation, payroll, capacity shutdowns, regulatory assets, rate of return.
10/09	09A-415E Answer	CO	Cripple Creek & Victor Gold Mining Company, et al.	Black Hills/CO Electric Utility Company	Cost prudence, cost sharing mechanism.
10/09	EL09-50 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Waterford 3 sale/leaseback accumulated deferred income taxes, Entergy System Agreement bandwidth remedy calculations.
10/09	2009-00329	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Company, Kentucky Utilities Company	Trimble County 2 depreciation rates.
12/09	PUE-2009-00030	VA	Old Dominion Committee for Fair Utility Rates	Appalachian Power Company	Return on equity incentive.
12/09	ER09-1224 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Hypothetical versus actual costs, out of period costs, Spindletop deferred capital costs, Waterford 3 sale/leaseback ADIT.
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.

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Date	Case	Jurisdic.	Party	Utility	Subject
04/10	2009-00459	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Revenue requirement issues.
04/10	2009-00548, 2009-00549	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Company, Louisville Gas and Electric Company	Revenue requirement issues.
08/10	31647	GA	Georgia Public Service Commission Staff	Atlanta Gas Light Company	Revenue requirement and synergy savings issues.
08/10	31647 Wackerly-Kollen Panel	GA	Georgia Public Service Commission Staff	Atlanta Gas Light Company	Affiliate transaction and Customer First program issues.
08/10	2010-00204	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Company, Kentucky Utilities Company	PPL acquisition of E.ON U.S. (LG&E and KU) conditions, acquisition savings, sharing deferral mechanism.
09/10	38339 Direct and Cross-Rebuttal	TX	Gulf Coast Coalition of Cities	CenterPoint Energy Houston Electric	Revenue requirement issues, including consolidated tax savings adjustment, incentive compensation FIN 48; AMS surcharge including roll-in to base rates; rate case expenses.
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.

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10/10	U-23327 Subdocket F Direct	LA	Louisiana Public Service Commission Staff	SWEPCO	AFUDC adjustments in Formula Rate Plan.
11/10	EL10-55 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc., Entergy Operating Cos	Depreciation rates and expense input effects on System Agreement tariffs.
12/10	ER10-1350 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc. Entergy Operating Cos	Waterford 3 lease amortization, ADIT, and fuel inventory effects on System Agreement tariffs.
01/11	ER10-1350 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc., Entergy Operating Cos	Waterford 3 lease amortization, ADIT, and fuel inventory effects on System Agreement tariffs.
03/11	ER10-2001 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc., Entergy Arkansas, Inc.	EAI depreciation rates.
04/11	Cross-Answering				
04/11	U-23327 Subdocket E	LA	Louisiana Public Service Commission Staff	SWEPCO	Settlement, incl resolution of 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.

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08/11	ER11-2161 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and Entergy Texas, Inc.	ETI depreciation rates; accounting issues.
09/11	PUC Docket 39504	TX	Gulf Coast Coalition of Cities	CenterPoint Energy Houston Electric	Investment tax credit, excess deferred income taxes; normalization.
09/11	2011-00161 2011-00162	KY	Kentucky Industrial Utility Consumers, Inc.	Louisville Gas & Electric Company, Kentucky Utilities Company	Environmental requirements and financing.
10/11	11-4571-EL-UNC 11-4572-EL-UNC	OH	Ohio Energy Group	Columbus Southern Power Company, Ohio Power Company	Significantly excessive earnings.
10/11	4220-UR-117 Direct	WI	Wisconsin Industrial Energy Group	Northern States Power-Wisconsin	Nuclear O&M, depreciation.
11/11	4220-UR-117 Surrebuttal	WI	Wisconsin Industrial Energy Group	Northern States Power-Wisconsin	Nuclear O&M, depreciation.
11/11	PUC Docket 39722	TX	Cities Served by AEP Texas Central Company	AEP Texas Central Company	Investment tax credit, excess deferred income taxes; normalization.
02/12	PUC Docket 40020	TX	Cities Served by Oncor	Lone Star Transmission, LLC	Temporary rates.
03/12	11AL-947E Answer	CO	Climax Molybdenum Company and CF&I Steel, L.P. d/b/a Evraz Rocky Mountain Steel	Public Service Company of Colorado	Revenue requirements, including historic test year, future test year, CACJA CWIP, contra-AFUDC.
03/12	2011-00401	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Big Sandy 2 environmental retrofits and environmental surcharge recovery.
4/12	2011-00036 Direct Rehearing Supplemental Rebuttal Rehearing	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Rate case expenses, depreciation rates and expense.
04/12	10-2929-EL-UNC	OH	Ohio Energy Group	AEP Ohio Power	State compensation mechanism, CRES capacity charges, Equity Stabilization Mechanism
05/12	11-346-EL-SSO 11-348-EL-SSO	OH	Ohio Energy Group	AEP Ohio Power	State compensation mechanism, Equity Stabilization Mechanism, Retail Stability Rider.
05/12	11-4393-EL-RDR	OH	Ohio Energy Group	Duke Energy Ohio, Inc.	Incentives for over-compliance on EE/PDR mandates.

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06/12	40020	TX	Cities Served by Oncor	Lone Star Transmission, LLC	Revenue requirements, including ADIT, bonus depreciation and NOL, working capital, self insurance, depreciation rates, federal income tax expense.
07/12	120015-EI	FL	South Florida Hospital and Healthcare Association	Florida Power & Light Company	Revenue requirements, including vegetation management, nuclear outage expense, cash working capital, CWIP in rate base.
07/12	2012-00063	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Environmental retrofits, including environmental surcharge recovery.
09/12	05-UR-106	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Electric Power Company	Section 1603 grants, new solar facility, payroll expenses, cost of debt.
10/12	2012-00221 2012-00222	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Company, Kentucky Utilities Company	Revenue requirements, including off-system sales, outage maintenance, storm damage, injuries and damages, depreciation rates and expense.
10/12	120015-EI Direct	FL	South Florida Hospital and Healthcare Association	Florida Power & Light Company	Settlement issues.
11/12	120015-EI Rebuttal	FL	South Florida Hospital and Healthcare Association	Florida Power & Light Company	Settlement issues.
10/12	40604	TX	Steering Committee of Cities Served by Oncor	Cross Texas Transmission, LLC	Policy and procedural issues, revenue requirements, including AFUDC, ADIT – bonus depreciation & NOL, incentive compensation, staffing, self-insurance, net salvage, depreciation rates and expense, income tax expense.
11/12	40627 Direct	TX	City of Austin d/b/a Austin Energy	City of Austin d/b/a Austin Energy	Rate case expenses.
12/12	40443	TX	Cities Served by SWEPCO	Southwestern Electric Power Company	Revenue requirements, including depreciation rates and service lives, O&M expenses, consolidated tax savings, CWIP in rate base, Turk plant costs.
12/12	U-29764	LA	Louisiana Public Service Commission Staff	Entergy Gulf States Louisiana, LLC and Entergy Louisiana, LLC	Termination of purchased power contracts between EGSL and ETI, Spindletop regulatory asset.
01/13	ER12-1384 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Gulf States Louisiana, LLC and Entergy Louisiana, LLC	Little Gypsy 3 cancellation costs.
02/13	40627 Rebuttal	TX	City of Austin d/b/a Austin Energy	City of Austin d/b/a Austin Energy	Rate case expenses.
03/13	12-426-EL-SSO	OH	The Ohio Energy Group	The Dayton Power and Light Company	Capacity charges under state compensation mechanism, Service Stability Rider, Switching Tracker.

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04/13	12-2400-EL-UNC	OH	The Ohio Energy Group	Duke Energy Ohio, Inc.	Capacity charges under state compensation mechanism, deferrals, rider to recover deferrals.
04/13	2012-00578	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Resource plan, including acquisition of interest in Mitchell plant.
05/13	2012-00535	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Revenue requirements, excess capacity, restructuring.
06/13	12-3254-EL-UNC	OH	The Ohio Energy Group, Inc., Office of the Ohio Consumers' Counsel	Ohio Power Company	Energy auctions under CBP, including reserve prices.
07/13	2013-00144	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Biomass renewable energy purchase agreement.
07/13	2013-00221	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Agreements to provide Century Hawesville Smelter market access.
10/13	2013-00199	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Revenue requirements, excess capacity, restructuring.
12/13	2013-00413	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Agreements to provide Century Sebree Smelter market access.
01/14	ER10-1350 Direct and Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Waterford 3 lease accounting and treatment in annual bandwidth filings.
02/14	U-32981	LA	Louisiana Public Service Commission	Entergy Louisiana, LLC	Montauk renewable energy PPA.
04/14	ER13-432 Direct	FERC	Louisiana Public Service Commission	Entergy Gulf States Louisiana, LLC and Entergy Louisiana, LLC	Union Pacific 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	Union Pacific 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.

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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.
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.

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

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05/16	2016-00026 2016-00027	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric Co.	Need for environmental projects, calculation of environmental surcharge rider.
05/16	16-G-0058 16-G-0059	NY	New York City	Keyspan Gas East Corp., Brooklyn Union Gas Company	Depreciation, including excess reserves, leak prone pipe.
06/16	160088-EI	FL	South Florida Hospital and Healthcare Association	Florida Power and Light Company	Fuel Adjustment Clause Incentive Mechanism re: economy sales and purchases, asset optimization.
07/16	160021-EI	FL	South Florida Hospital and Healthcare Association	Florida Power and Light Company	Revenue requirements, including capital recovery, depreciation, ADIT.
07/16	16-057-01	UT	Office of Consumer Services	Dominion Resources, Inc. / Questar Corporation	Merger, risks, harms, benefits, accounting.
08/16	15-1022-EL-UNC 16-1105-EL-UNC	OH	Ohio Energy Group	AEP Ohio Power Company	SEET earnings, effects of other pending proceedings.
9/16	2016-00162	KY	Office of the Attorney General	Columbia Gas Kentucky	Revenue requirements, O&M expense, depreciation, affiliate transactions.
09/16	E-22 Sub 519, 532, 533	NC	Nucor Steel	Dominion North Carolina Power Company	Revenue requirements, deferrals and amortizations.
09/16	15-1256-G-390P (Reopened) 16-0922-G-390P	WV	West Virginia Energy Users Group	Mountaineer Gas Company	Infrastructure rider, including NOL ADIT and other income tax normalization and calculation issues.
10/16	10-2929-EL-UNC 11-346-EL-SSO 11-348-EL-SSO 11-349-EL-SSO 11-350-EL-SSO 14-1186-EL-RDR	OH	Ohio Energy Group	AEP Ohio Power Company	State compensation mechanism, capacity cost, Retail Stability Rider deferrals, refunds, SEET.
11/16	16-0395-EL-SSO Direct	OH	Ohio Energy Group	Dayton Power & Light Company	Credit support and other riders; financial stability of Utility, holding company.
12/16	Formal Case 1139	DC	Healthcare Council of the National Capital Area	Potomac Electric Power Company	Post test year adjust, merger costs, NOL ADIT, incentive compensation, rent.
01/17	46238	TX	Steering Committee of Cities Served by Oncor	Oncor Electric Delivery Company	Next Era acquisition of Oncor; goodwill, transaction costs, transition costs, cost deferrals, ratemaking issues.
02/17	16-0395-EL-SSO Direct (Stipulation)	OH	Ohio Energy Group	Dayton Power & Light Company	Non-unanimous stipulation re: credit support and other riders; financial stability of utility, holding company.
02/17	45414	TX	Cities of Midland, McAllen, and Colorado City	Sharyland Utilities, LP, Sharyland Distribution & Transmission Services, LLC	Income taxes, depreciation, deferred costs, affiliate expenses.

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03/17	2016-00370 2016-00371	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Company, Louisville Gas and Electric Company	AMS, capital expenditures, maintenance expense, amortization expense, depreciation rates and expense.
06/17	29849 (Panel with Philip Hayet)	GA	Georgia Public Service Commission Staff	Georgia Power Company	Vogtle 3 and 4 economics.
08/17	17-0296-E-PC	WV	West Virginia Energy Users Group	Monongahela Power Company, The Potomac Edison Power Company	ADIT, OPEB.
10/17	2017-00179	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Weather normalization, Rockport lease, O&M, incentive compensation, depreciation, income taxes.
10/17	2017-00287	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Fuel cost allocation to native load customers.
12/17	2017-00321	KY	Attorney General	Duke Energy Kentucky (Electric)	Revenues, depreciation, income taxes, O&M, regulatory assets, environmental surcharge rider, FERC transmission cost reconciliation rider.
12/17	29849 (Panel with Philip Hayet, Tom Newsome)	GA	Georgia Public Service Commission Staff	Georgia Power Company	Vogtle 3 and 4 economics, tax abandonment loss.
01/18	2017-00349	KY	Kentucky Attorney General	Atmos Energy Kentucky	O&M expense, depreciation, regulatory assets and amortization, Annual Review Mechanism, Pipeline Replacement Program and Rider, affiliate expenses.
06/18	18-0047	OH	Ohio Energy Group	Ohio Electric Utilities	Tax Cuts and Jobs Act. Reduction in income tax expense; amortization of excess ADIT.
07/18	T-34695	LA	LPSC Staff	Crimson Gulf, LLC	Revenues, depreciation, income taxes, O&M, ADIT.
08/18	48325	TX	Cities Served by Oncor	Oncor Electric Delivery Company	Tax Cuts and Jobs Act; amortization of excess ADIT.
08/18	48401	TX	Cities Served by TNMP	Texas-New Mexico Power Company	Revenues, payroll, income taxes, amortization of excess ADIT, capital structure.
08/18	2018-00146	KY	KIUC	Big Rivers Electric Corporation	Station Two contracts termination, regulatory asset, regulatory liability for savings
09/18	20170235-EI 20170236-EU	FL	Office of Public Counsel	Florida Power & Light Company	FP&L acquisition of City of Vero Beach municipal electric utility systems.
10/18	Direct Supplemental Direct				

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09/18	2017-370-E Direct	SC	Office of Regulatory Staff	South Carolina Electric & Gas Company and Dominion Energy, Inc.	Recovery of Summer 2 and 3 new nuclear development costs, related regulatory liabilities, securitization, NOL carryforward and ADIT, TCJA savings, merger conditions and savings.
10/18	2017-207, 305, 370-E Surrebuttal Supplemental Surrebuttal				
12/18	2018-00261	KY	Attorney General	Duke Energy Kentucky (Gas)	Revenues, O&M, regulatory assets, payroll, integrity management, incentive compensation, cash working capital.
01/19	2018-00294 2018-00295	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Company, Louisville Gas & Electric Company	AFUDC v. CWIP in rate base, transmission and distribution plant additions, capitalization, revenues generation outage expense, depreciation rates and expenses, cost of debt.
01/19	2018-00281	KY	Attorney General	Atmos Energy Corp.	AFUDC v. CWIP in rate base, ALG v. ELG depreciation rates, cash working capital, PRP Rider, forecast plant additions, forecast expenses, cost of debt, corporate cost allocation.
02/19	UD-18-17 Direct	New Orleans	Crescent City Power Users Group	Entergy New Orleans, LLC	Post-test year adjustments, storm reserve fund, NOL ADIT, FIN48 ADIT, cash working capital, depreciation, amortization, capital structure, formula rate plans, purchased power rider.
04/19	Surrebuttal and Cross-Answering				
03/19	2018-0358	KY	Attorney General	Kentucky American Water Company	Capital expenditures, cash working capital, payroll expense, incentive compensation, chemicals expense, electricity expense, water losses, rate case expense, excess deferred income taxes.
03/19	48929	TX	Steering Committee of Cities Served by Oncor	Oncor Electric Delivery Company LLC, Sempra Energy, Sharyland Distribution & Transmission Services, L.L.C., Sharyland Utilities, L.P.	Sale, transfer, merger transactions, hold harmless and other regulatory conditions.
06/19	49421	TX	Gulf Coast Coalition of Cities	CenterPoint Energy Houston Electric	Prepaid pension asset, accrued OPEB liability, regulatory assets and liabilities, merger savings, storm damage expense, excess deferred income taxes.
07/19	49494	TX	Cities Served by AEP Texas	AEP Texas, Inc.	Plant in service, prepaid pension asset, O&M, ROW costs, incentive compensation, self-insurance expense, excess deferred income taxes.
08/19	19-G-0309 19-G-0310	NY	New York City	National Grid	Depreciation rates, net negative salvage.

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10/19	42315	GA	Atlanta Gas Light Company	Public Interest Advocacy Staff	Capital expenditures, O&M expense, prepaid pension asset, incentive compensation, merger savings, affiliate expenses, excess deferred income taxes.
10/19	45253	IN	Duke Energy Indiana	Office of Utility Consumer Counselor	Prepaid pension asset, inventories, regulatory assets and liabilities, unbilled revenues, incentive compensation, income tax expense, affiliate charges, ADIT, riders.
12/19	2019-00271	KY	Attorney General	Duke Energy Kentucky	ADIT, EDIT, CWC, payroll expense, incentive compensation expense, depreciation rates, pilot programs
05/20	202000067-EI	FL	Office of Public Counsel	Tampa Electric Company	Storm Protection Plan.
06/20	20190038-EI	FL	Office of Public Counsel	Gulf Power Company	Hurricane Michael costs.
07/20	PUR-2020-00015 Direct	VA	Old Dominion Committee for Fair Utility Rates	Appalachian Power Company	Coal Amortization Rider, storm damage, prepaid pension and OPEB assets, return on joint-use assets.
09/20	Surrebuttal				
07/20	2019-226-E Direct	SC	Office of Regulatory Staff	Dominion Energy South Carolina	Integrated Resource Plan.
09/20	Surrebuttal				
10/20	2020-00160	KY	Attorney General	Water Service Corporation of Kentucky	Return on rate base v. operating ratio.
10/20	2020-00174	KY	Attorney General and Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Rate base v. capitalization, Rockport UPA, prepaid pension and OPEB, cash working capital, incentive compensation, Rockport 2 depreciation expense, EDIT, AMI, grid modernization rider.
11/20	2020-125-E Direct	SC	Office of Regulatory Staff	Dominion Energy South Carolina	Summer 2 and 3 cancelled plant and transmission cost recovery; TCJA; regulatory assets.
12/20	Surrebuttal				
12/20	2020172-EI	FL	Office of Public Counsel	Florida Power & Light Company	Hurricane Dorian costs.
12/20	29849 (Panel with Philip Hayet, Tom Newsome)	GA	Georgia Public Service Commission Staff	Georgia Power Company	VCM23, Vogtle 3 and 4 rate impact analyses.
02/21	2019-224-E 2019-225-E Direct	SC	Office of Regulatory Staff	Duke Energy Carolinas, LLC, Duke Energy Progress, LLC	Integrated Resource Plans.
04/21	Surrebuttal				
03/21	51611	TX	Steering Committee of Cities Served by Oncor	Sharyland Utilities, L.L.C.	ADIT, capital structure, return on equity.

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03/21	2020-00349 2020-00350	KY	Attorney General and Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Company and Louisville Gas and Electric Company	Rate base v. capitalization, retired plant costs, depreciation, securitization, staffing + payroll, pension + OPEB, AML, off-system sales margins.
04/21 Direct	18-857-EL-UNC 19-1338-EL-UNC 20-1034-EL-UNC 20-1476-EL-UNC	OH	The Ohio Energy Group	First Energy Ohio Companies	Significantly Excessive Earnings Test; legacy nuclear plant costs.
07/21	Supplemental Direct				
05/21	2021-00004 Direct	KY	Attorney General and Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	CPCN for CCR/ELG Projects at Mitchell Plant.
06/21	Supplemental Direct				
06/21	29849 (Panel with Philip Hayet, Tom Newsome)	GA	Georgia Public Service Commission Staff	Georgia Power Company	VCM24, Vogtle 3 and 4 rate impact analyses.
06/21	2021-00103	KY	Attorney General and Nucor Steel Gallatin	East Kentucky Power Cooperative, Inc.	Revenues, depreciation, interest, TIER, O&M, regulatory asset.
07/21	U-35441 Direct	LA	Louisiana Public Service Commission Staff	Southwestern Electric Power Company	Revenues, O&M expense, depreciation, retirement rider.
08/21 10/21	Cross-Answering Surrebuttal				
09/21	2021-00190	KY	Attorney General	Duke Energy Kentucky	Revenues, O&M expense, depreciation, capital structure, cost of long-term debt, government mandate rider.
09/21	43838	GA	Public Interest Advocacy Staff	Georgia Power Company	Vogtle 3 base rates, NCCR rates; deferrals.
09/21	2021-00214	KY	Attorney General	Atmos Energy Corp.	NOL ADIT, working capital, affiliate expenses, amortization EDIT, capital structure, cost of debt, accelerated replacement Aldyl-A pipe, PRP Rider, Tax Act Adjustment Rider.
01/22	2021-00358	KY	Attorney General	Jackson Purchase Energy Corporation	Revenues, nonrecurring expenses, normalized expenses, interest expense, TIER.
01/22	2021-00421	KY	Attorney General and Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Proposed Mitchell Plant Operations and Maintenance and Ownership Agreements; sale of Mitchell Plant interest.
02/22	2021-00481	KY	Attorney General and Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Proposed Liberty Utilities, Inc. acquisition of Kentucky Power Company; harm to customers; conditions to mitigate harm.
03/22	2021-00407	KY	Attorney General	South Kentucky Rural Electric Cooperative Corporation	Revenues, interest income, interest expense, TIER, payroll.

**Expert Testimony Appearances
of
Lane Kollen
As of April 2022**

Date	Case	Jurisdiction	Party	Utility	Subject
03/22	U-36190	LA	Louisiana Public Service Commission Staff	Entergy Louisiana, LLC	Certification of solar resources.
04/22	Direct Cross-Answering				

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CHRIS SPROWLS
*Speaker of the House of
Representatives*

May 31, 2022

Adam J. Teitzman, Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Re: Docket No. 20220048-EI

Dear Mr. Teitzman,

Please find enclosed for filing in the above referenced docket the Direct Testimony and Exhibits of Lane Kollen. This filing is being made via the Florida Public Service Commission's Web Based Electronic Filing portal.

If you have any questions or concerns; please do not hesitate to contact me. Thank you for your assistance in this matter.

Sincerely,

Richard Gentry
Public Counsel

/s/Mary A. Wessling
Mary A. Wessling
Associate Public Counsel
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CERTIFICATE OF SERVICE
DOCKET NO. 20220048-EI

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by electronic mail on this 31st day of May 2022, to the following:

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Associate Public Counsel

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Review of Storm Protection Plan,
pursuant to Rule 25-6.030, F.A.C., Tampa
Electric Company.

DOCKET NO. 20220048-EI

FILED: May 31, 2022

DIRECT TESTIMONY

OF

LANE KOLLEN

ON BEHALF OF THE OFFICE OF PUBLIC COUNSEL

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1 **I. QUALIFICATIONS AND SUMMARY**

2 **A. Qualifications**

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

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

6 **Q. DESCRIBE YOUR EDUCATION AND PROFESSIONAL EXPERIENCE.**

7 A. I earned a Bachelor of Business Administration (“BBA”) degree in accounting and a
8 Master of Business Administration (“MBA”) degree from the University of Toledo. I also
9 earned a Master of Arts (“MA”) degree in theology from Luther Rice College & Seminary.
10 I am a Certified Public Accountant (“CPA”), with a practice license, Certified Management
11 Accountant (“CMA”), and Chartered Global Management Accountant (“CGMA”). I am a
12 member of numerous professional organizations, including the American Institute of
13 Certified Public Accountants, Institute of Management Accounting, Georgia Society of
14 CPAs, and Society of Depreciation Professionals.

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

21 I have testified before the Florida Public Service Commission on numerous
22 occasions, including base rate, fuel adjustment clause, acquisition, and territorial

1 proceedings involving Florida Power & Light Company (“FPL”), Duke Energy Florida
2 (“DEF”), Talquin Electric Cooperative, City of Tallahassee, and City of Vero Beach.¹

3 **B. Purpose of Testimony**

4 **Q. ON WHOSE BEHALF ARE YOU PROVIDING TESTIMONY?**

5 A. I am providing this testimony on behalf of the Florida Office of Public Counsel (“OPC”).

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

7 A. The purpose of my testimony is to address and make recommendations regarding the
8 proposed Storm Protection Plans (“SPP”) filed by Florida Public Utilities Company
9 (“FPUC”), Duke Energy Florida, LLC (“DEF”), Tampa Electric Company (“Tampa”), and
10 Florida Power and Light Company (“FPL”) (collectively, the “utilities”). In this testimony,
11 I specifically address the SPP filing for Tampa.

12 I address the scope of the proposed SPPs and the threshold economic decision
13 criteria that the Commission should apply to the selection, ranking, and magnitude of SPP
14 programs and projects, consistent with the statutory requirements set forth in Section
15 366.96, Florida Statutes, *Storm Protection Plan Cost Recovery* (“SPP Statute”), Rule 25-
16 6.030, Florida Administrative Code (“SPP Rule”), and Rule 25-6.031, F.A.C. (“SPPCRC
17 Rule”) to the extent that the outcome of these proceedings will affect the cost recoveries in
18 the Storm Protection Plan Cost Recovery Clause (“SPPCRC”) proceedings pursuant to the
19 SPPCRC Rule. My testimony should be considered in conjunction with the testimony of
20 Mr. Kevin Mara on behalf of OPC.

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

C. Scope of the SPP Requests

Q. PLEASE SUMMARIZE THE SPP REQUESTS.

A. In the aggregate, the four utilities seek authorization for programs and projects they estimate will cost \$25.323 billion over the next ten years (2023-2032), consisting of \$23.167 billion in capital expenditures and \$2.156 billion in operation and maintenance (“O&M”) expense. The capital expenditures will have a growing and cumulative ratemaking impact for the duration of the SPPs and beyond of 40 or more years over the service lives of the plant assets. These amounts are in addition to the capital expenditures and O&M expense expended in prior years and this year for storm hardening and storm protection programs. The utilities also expect to seek authorization for additional amounts in subsequent SPP updates beyond the ten years reflected in these proceedings.

The following tables provide a summary of the estimated SPP program expenditures for each utility by year and in total for the ten-year period.

Florida Public Utilities Company											
SPP Program Expenditures											
\$ Millions											
SPP Costs by Year	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Total
Capital Total	2.3	6.7	16.9	54.2	53.2	19.9	19.6	19.8	25.3	25.2	243.1
O&M Expense Total	1.4	1.6	1.9	3.0	2.9	1.8	1.8	1.8	1.9	1.9	20.0
Overall Total	3.7	8.3	18.7	57.2	56.1	21.8	21.4	21.6	27.2	27.1	263.1

Duke Energy Florida, LLC											
SPP Program Expenditures											
\$ Millions											
SPP Costs by Year	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	Total
Capital Total	602.7	693.4	775.2	748.8	747.7	749.7	748.5	750.6	749.4	751.6	7,317.5
O&M Expense Total	72.1	77.1	79.0	78.1	79.0	81.8	82.4	85.8	86.8	90.0	812.0
Overall Total	674.8	770.5	854.1	826.9	826.7	831.5	830.9	836.4	836.2	841.6	8,129.5

Tampa Electric Company
SPP Program Expenditures
 \$ Millions

SPP Costs by Year	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Total
Capital Total	169.9	168.7	173.1	172.9	169.0	167.5	169.6	166.0	172.5	169.4	1,698.7
O&M Expense Total	31.0	34.0	33.7	35.2	36.3	37.7	39.6	41.2	43.1	45.3	377.1
Overall Total	200.9	202.7	206.8	208.2	205.4	205.2	209.2	207.3	215.6	214.7	2,075.9

1

2

Florida Power & Light Company
SPP Program Expenditures
 \$ Millions

SPP Costs by Year Total Company	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	Total
Capital Total	1,458.9	1,559.5	1,520.4	1,200.8	1,319.0	1,350.0	1,388.4	1,423.4	1,347.6	1,340.1	13,908.0
O&M Expense Total	86.0	86.7	88.0	88.2	94.1	100.3	99.8	100.5	100.9	101.5	946.2
Overall Total	1,544.9	1,646.3	1,608.4	1,289.0	1,413.1	1,450.3	1,488.2	1,523.9	1,448.5	1,441.6	14,854.2

3

4 **Q. WHAT EFFECTS WILL THE REQUESTS HAVE ON CUSTOMER RATES?**

5 A. The incremental effects on present customer rates will be significant as measured over
 6 multiple ratemaking metrics, including SPP revenue requirements, net plant in service,
 7 annual electric revenues, and cost per customer. The following table provides a summary
 8 of the revenue requirements by utility and in the aggregate by year and in total for the ten-
 9 year period.

10

Florida Public Utilities Company
SPP Program Revenue Requirements
 \$ Millions

SPP Revenue Requirements By Year	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Total
Capital Total	0.3	0.6	2.0	6.0	12.5	17.0	19.0	21.0	23.2	25.7	127.3
O&M Expense Total	1.4	1.6	1.9	3.0	2.9	1.8	1.8	1.8	1.9	1.9	20.0
Overall Total	1.7	2.2	3.9	9.0	15.4	18.9	20.8	22.8	25.1	27.6	147.3

11

Duke Energy Florida, LLC
SPP Program Revenue Requirements
 \$ Millions

SPP Revenue Requirements By Year	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	Total
Capital Total	77.3	144.2	217.9	303.3	378.5	451.1	522.2	590.7	657.8	722.1	4,065.2
O&M Expense Total	72.1	77.1	79.0	78.1	79.0	81.8	82.4	85.8	86.8	90.0	812.0
Overall Total	149.4	221.3	296.8	381.4	457.5	533.0	604.7	676.5	744.6	812.1	4,877.2

1

Tampa Electric Company
SPP Program Revenue Requirements
 \$ Millions

SPP Revenue Requirements By Year	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Total
Capital Total	17.2	35.8	53.8	72.3	91.4	109.8	127.9	145.5	163.0	180.0	996.6
O&M Expense Total	30.7	33.6	33.4	34.9	36.0	37.4	39.3	40.9	42.8	44.9	374.0
Overall Total	47.9	69.4	87.2	107.2	127.4	147.3	167.2	186.4	205.7	224.9	1,370.7

2

Florida Power & Light Company
SPP Program Revenue Requirements
 \$ Millions

SPP Revenue Requirements By Year Jurisdictional	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	Total
Capital Total	332.9	509.3	685.9	836.6	971.5	1,112.3	1,254.0	1,396.5	1,533.2	1,661.6	10,293.8
O&M Expense Total	85.2	85.9	87.2	87.5	93.3	99.4	98.9	99.6	100.0	100.6	937.6
Overall Total	418.0	595.2	773.2	924.1	1,064.8	1,211.7	1,352.9	1,496.1	1,633.2	1,762.2	11,231.3

3

4

5

6

7

8

In addition to the revenue requirement effects of the proposed SPPs shown on the preceding tables, the following tables compare other ratemaking metrics, including capital expenditures compared to present net plant in service, increases in the revenue requirement compared to present revenues, and the cost per customer. These metrics provide additional context as to the magnitude and the impacts on customer rates.

Total 10-Year Projected Spend and Revenue Requirements
 Compared to Total Net Plant in Service and Revenues
 Actual Results For the 12 Months Ended December 31, 2021
 \$ Millions

	Net Plant In Service	10-Year Proposed Capital Spend	Percentage Increase in Net Plant	2021 Electric Revenues	Projected SPP Revenue Requirement In Year 10	Percentage Increase in Revenues
FPL	44,891.0	13,908.0	31.0%	12,244.3	1,762.2	14.4%
Duke	16,946.5	7,317.5	43.2%	5,111.8	812.1	15.9%
TEC	7,215.5	1,698.7	23.5%	2,180.0	224.9	10.3%
FPUC	94.0	243.1	258.6%	83.7	27.6	33.0%
Total	<u>69,147.0</u>	<u>23,167.4</u>	<u>33.5%</u>	<u>19,619.8</u>	<u>2,826.8</u>	<u>14.4%</u>

1

Total 10-Year Projected SPP Investment Per Customer
 Includes Capital and O&M Investment

	Customers	Projected 10-Year Total Investment \$ Millions	10-Year Investment Per Customer \$
FPL	5,700,000	14,854.2	2,606
Duke	1,879,073	8,129.5	4,326
TEC	824,322	2,075.9	2,518
FPUC	32,993	263.1	7,976
Total	<u>8,436,388</u>	<u>25,322.7</u>	<u>3,002</u>

2

3 **Q. HOW DO THESE COSTS COMPARE TO THE BENEFITS FROM POTENTIAL**
 4 **SAVINGS IN STORM DAMAGE AND RESTORATION COSTS?**

5 A. The estimated costs are much greater than the benefits from potential savings for each
 6 utility and for nearly all of the programs and projects, although FPUC and FPL did not,

1 and refused to, provide quantifications of the benefits from potential savings in storm
2 damage and restoration costs.

3 The following table provides a summary of the costs and dollar benefits by utility
4 and in the aggregate by year and in total for the ten-year period and a fifty-year period. I
5 show \$0 (“n/a”) in benefits for FPUC and FPL, consistent with their failure to quantify any
6 benefits from potential savings in storm damage and restoration costs.

Total 10-Year Projected SPP Costs and Benefits Summary Includes Capital and O&M Investment						
	Projected 10-Year Total Investment \$ Millions	Projected Annual Avoided Restoration Costs \$ Millions	Escalated Avoided Restoration Costs Over 10 Years \$ Millions	Benefits to Costs Ratio 10 Years %	Escalated Avoided Restoration Costs Over 50 Years \$ Millions	Benefits to Costs Ratio 50 Years %
FPL	14,854.2	n/a	n/a	n/a	n/a	n/a
Duke	8,129.5	56.5	647.7	8%	6,373.0	78%
TEC	2,075.9	13.0	149.5	7%	1,470.6	71%
FPUC	<u>263.1</u>	<u>n/a</u>	<u>n/a</u>	n/a	<u>n/a</u>	n/a
Total	<u>25,322.7</u>	<u>69.5</u>	<u>797.2</u>		<u>7,843.6</u>	

Note: Benefits Calculations Not Provided by FPL and FPUC.

7

8 **Q. WHY ARE THESE SUMMARIES AND COMPARISONS SIGNIFICANT IN**
9 **THESE PROCEEDINGS?**

10 A. They provide context for the Commission in its review of the proposed SPPs, including the
11 sheer magnitude of the incremental capital expenditures and O&M expense and the rate
12 impacts of these costs, as well as for the establishment and application of threshold decision
13 criteria for the selection, ranking, and magnitude of the SPP programs and projects that are

1 authorized. They also demonstrate that the costs of the proposed SPP programs and
2 projects far outweigh the benefits from savings in storm damage and restoration costs.

3 The Commission also should keep in mind that the impact of the SPP programs is
4 yet another addition to the customer bill in an environment of high inflation, skyrocketing
5 natural gas prices and other base rate increases.

6 **D. Summary of Conclusions and Recommendations**

7 **Q. PLEASE SUMMARIZE YOUR CONCLUSIONS AND RECOMMENDATIONS.**

8 A. Each utility's proposed SPP capital expenditures, O&M expenses, increases in rate base,
9 and resulting increases in customer rates are significant. The SPP capital expenditures and
10 O&M expenses are incremental costs with incremental customer rate impacts. The
11 framework, scope, selection, ranking, magnitude, prudence, and authorization to proceed
12 of the SPP programs and projects will be determined in these proceedings, not in the
13 subsequent SPPCRC proceeding. Therefore, the decision criteria, ratemaking principles,
14 and rate recovery of the SPP project costs are important factors in the decision making
15 process in this and the other SPP proceedings now pending.

16 To qualify for inclusion in the SPP proceedings and cost recovery in the SPPCRC
17 proceedings, the projects and the costs of the projects must be incremental, not simply
18 displacements of base rate costs that would have been incurred during the normal course
19 of business, as well as prudent, used and useful, and just and reasonable both as to amount
20 and customer impact. These factors must be considered in the decision process in the SPP
21 proceedings, not limited to the review that will take place in the SPPCRC proceedings after
22 the projects are selected and costs already have been incurred.

1 The Commission should apply rational and specific decision criteria to the
2 selection, ranking, and magnitude of the proposed programs and projects and apply those
3 decision criteria consistently to all four utilities in these proceedings. The decision criteria
4 should include justification in the form of a benefit/cost analysis in addition to the
5 qualitative assessments of whether the programs and projects will reduce restoration costs
6 and outage times. The economic justification is an important consideration in whether the
7 programs and projects are prudent and reasonable, a determination that can only be made
8 in the SPP proceedings, in contrast to whether the costs actually incurred during
9 implementation of the programs and projects were prudently incurred and reasonable,
10 which is determined in the SPPCRC proceeding.

11 In addition, the total multi-year customer rate impact can be considered only in the
12 SPP proceeding. The SPPCRC proceedings address the actual recovery and annual
13 customer rate impact only after the decision process in these SPP proceedings is complete,
14 projects are approved, and the SPP programs and projects are implemented.

15 Further, it is critical that the customer rate impact reflect only the incremental cost
16 of the SPP projects and that all avoided cost savings be reflected as offsets to those costs
17 either through reductions to the SPPCRC or through reductions to base rates. However, in
18 their SPP filings, the utilities did not, with limited exceptions, explicitly exclude the costs
19 presently recovered in base rates or expressly account for any avoided cost savings. The
20 utilities will retain the avoided cost savings for costs presently recovered in base rates
21 unless these costs are addressed in this proceeding and the SPPCRC proceedings or
22 otherwise included in a negotiated resolution.

1 I recommend that the Commission adopt and consistently apply decision criteria
2 for the selection, ranking, magnitude, and prudence of the SPP programs and projects for
3 the four utilities to ensure that the utilities do not use the SPP and SPPCRC process to
4 displace costs that are subject to and recoverable through the base rate process and shift
5 those costs to recover them through the SPP and SPPCRC process.

6 I concur with Witness Mara's recommendation to exclude the costs of programs
7 and projects that displace base rate costs that would have been incurred during the normal
8 course of business and that are not incurred on an incremental basis specifically to achieve
9 the objectives of the SPP Rule.

10 I recommend that the Commission reject all proposed SPP projects that are not
11 economic, meaning that they do not have a benefit-to-cost ratio of at least 100%. Projects
12 with a benefit-to-cost ratio of less than 100% are not economic, cannot be considered
13 prudent at the point of decision in this proceeding, and cannot be considered prudent or
14 just and reasonable for future recovery through the SPPCRC.

15 I recommend that the Commission adopt and consistently apply uniform
16 methodologies among the utilities to determine the revenue requirements and rate impacts
17 of the programs and projects in these proceedings and that it carry through those uniform
18 methodologies to the rate calculations in the SPPCRC proceeding. More specifically, I
19 recommend that the Commission: 1) exclude construction work in progress ("CWIP") from
20 both the return on rate base and depreciation expense, and instead allow a deferred return
21 on the CWIP until it is converted to plant in service or prudently abandoned, 2) allow
22 property tax only on the net plant at the beginning of each year, 3) require a credit for the
23 avoided depreciation expense on plant that is retired due to SPP plant investments, 4)

1 require a realignment of the costs of pole inspections and vegetation management from
2 base rates to the SPPCRC, and 5) require a credit for the avoided O&M expenses due to
3 the SPP plant investments and SPP O&M expenses.

4 **II. DECISION CRITERIA FOR THE RATIONAL SELECTION, RANKING, AND**
5 **MAGNITUDE OF SPP PROGRAMS AND PROJECTS**

6 **Q. DESCRIBE THE FRAMEWORK FOR THE SELECTION AND RANKING OF**
7 **SPP PROGRAMS AND PROJECTS.**

8 A. Section 366.96, Fla. Stat., and Rule 25-6.030, F.A.C., establish the required framework for
9 the utility's SPP, including the utility's identification of projects that are designed to reduce
10 outage restoration costs and outage times, information necessary to develop and apply
11 decision criteria for the selection, ranking, and magnitude of the SPP programs and costs,
12 estimates of the customer rate impacts, and parameters for recovery of the actual costs
13 incurred for the SPP projects offset by costs recovered through base rates and other clause
14 recoveries as well as savings in those costs.

15 The SPP framework provides important customer safeguards that should be
16 enforced to require the utility to: 1) identify new programs and projects or the expansion
17 of existing programs and projects that are not within the scope of its existing base rate
18 programs and cost recoveries in the normal course of business; 2) limit requests to
19 programs and projects that are prudent and reasonable; 3) justify the selections, rankings,
20 and magnitude of SPP programs, projects, and costs; 4) ensure there is a comparison of
21 benefits to costs; 5) effectively consider the rate impact on customers, and 6) ensure that

1 the utility only recovers incremental costs, net of decremental (avoided) costs or reductions
2 in costs (savings), through the SPPCRC.

3 More specifically, Section 366.96(8), Fla. Stat. limits SPP programs and projects
4 to costs not recovered through the utility's base rates. Section 366.96(8), Fla. Stat., states
5 in part: "The annual transmission and distribution storm protection plan costs may not
6 include costs recovered through the public utility's base rates."

7 Section 366.96(2)(c), Fla. Stat., limits SPP programs and projects to costs that are
8 prudent and reasonable. The Statute further defines "[t]ransmission and distribution storm
9 protection plan costs" as "the reasonable and prudent costs to implement an approved
10 transmission and distribution storm protection plan." §366.96(2)(c). Fla. Stat. Similarly,
11 the SPPCRC Rule requires that costs included in the SPPCRC be "prudent" and
12 "reasonable." Rule 25-6.031(3), F.A.C. Although the requirements found in the statute
13 are repeated in the SPPCRC Rule, the determination of whether the costs included in the
14 SPPCRC are prudent and reasonable necessarily requires that the SPP programs and
15 projects approved in the SPP docket must be prudent to undertake and implement and that
16 the estimated costs of the programs and projects are reasonable as a threshold matter. The
17 sequential nature of these determinations effectively limits any subsequent assessment of
18 prudence and reasonableness in the SPPCRC proceeding to an after-the-fact assessment of
19 the utility's implementation of each project and the actual costs incurred.

20 In addition, the SPP Rule requires that the utility quantify the "benefits" and costs,
21 compare the benefits to the costs, and provide an estimate of the revenue requirement
22 effects for each year of the SPP. Rule 25-6.030(3)(d)4, and (3)(g), F.A.C. Section
23 366.96(4), Fla. Stat. requires the Commission to consider this evidence in its evaluation of

1 the SPPs. This information allows the Commission and intervening parties to determine if
2 the proposed projects are economic, or cost-justified, to establish thresholds, or cutoff
3 limitations, based on whether the projects are wholly or partially self-funding through cost
4 savings, or “benefits,” and to consider these factors in establishing limitations based on the
5 customer rate impact, not only in the first year, but over the life of the SPP itself, and then
6 beyond the SPP, extending over the lives of the SPP project costs that were capitalized.

7 Further, Section 366.96, Fla. Stat., and the SPPCRC Rule limit the costs eligible
8 for recovery through the SPPCRC to incremental costs net of avoided costs (savings). The
9 statute and this Rule specifically require the exclusion of costs that are recovered through
10 base rates and other clause forms of ratemaking recovery.²

11 **Q. ARE THE SPP RULE AND THE SPPCRC RULE SEQUENTIAL AND**
12 **INTERRELATED?**

13 A. Yes. Certain ratemaking determinations required pursuant to the SPPCRC Rule
14 necessarily start with an assessment of the SPP programs and projects that can only be
15 performed in the SPP proceeding, and then are confirmed and refined in the SPPCRC
16 proceeding for cost recovery purposes.

17 In the SPP proceeding, the Commission must determine the prudence of the
18 programs upfront based on whether they are economically justified, whether the projected
19 costs are just and reasonable, and whether the customer rate impact is reasonable. This
20 requires the application of objective thresholds and related screening criteria to select, rank,
21 and determine the magnitude of SPP projects. The Commission also must determine

² §366.96(8), Fla. Stat.; Rule 25.6.031(6)(a), F.A.C.

1 whether the Company has quantified the revenue requirement and customer rate impacts
2 in an accurate and comprehensive manner, although the final SPPCRC rate quantifications
3 will be performed in the SPPCRC proceeding.

4 **Q. ARE EACH OF THE UTILITY’S PROPOSED PROGRAMS AND PROJECTS**
5 **OUTSIDE THE SCOPE OF THE EXISTING BASE RATE PROGRAMS AND**
6 **COST RECOVERIES IN THE NORMAL COURSE OF BUSINESS?**

7 A. No. Tampa and each of the other utilities have included programs and projects that are
8 within the scope of their existing base rate programs and base rate recoveries in the normal
9 course of business. These programs and projects are listed and addressed in greater detail
10 by Witness Mara. These programs and projects should be excluded from the SPPs and the
11 costs should be excluded from recovery through the SPPCRCs.

12 The SPPs and SPPCRCs are for new and expanded programs and projects that will
13 reduce restoration costs and outage times and for the recovery of the incremental costs of
14 the SPP programs and projects, not to displace base rate programs and base rate recoveries.
15 Nor are the SPPs and SPPCRCs an alternative and expedited form of rate recovery for any
16 and all costs that arguably improve resiliency or reliability. Absent a demonstrable
17 simultaneous, equivalent corresponding reduction of base rates, neither the SPP Statute nor
18 the SPP or SPPCRC Rules authorize the Commission or the utilities to displace and exclude
19 programs and costs from base rates and then include the programs and costs in the SPPs
20 and SPPCRCs.

1 **Q. ARE EACH OF THE UTILITY’S PROPOSED PROGRAMS AND PROJECTS**
2 **PRUDENT AND REASONABLE?**

3 A. No. Tampa’s programs and costs are not prudent and reasonable unless they meet all of
4 the requirements of the SPP and the SPPCRC Rules that I previously described. Certain
5 of the utility’s programs and projects fail these requirements because they are not new or
6 expansions of existing programs outside of base rates in the normal course of business;
7 certain programs and projects fail because they are not economic.

8 **Q. DID THE UTILITIES CONSISTENTLY APPLY A BENEFIT/COST ANALYSIS**
9 **TO DETERMINE THE SELECTION, RANKING, AND MAGNITUDE OF THE**
10 **SPP PROGRAMS?**

11 A. No. The utilities used a variety of decision criteria, qualitative and quantitative, but none
12 of them relied on a benefit/cost analysis as a threshold decision criterion to qualify a
13 program or project for inclusion in its SPP. Nor were the decision criteria consistent among
14 the utilities or even among each utility’s SPP programs and projects.³

15 Neither FPUC nor FPL developed or relied on any benefit/cost analysis. Although
16 neither DEF nor Tampa developed or relied on benefit/cost analyses as a threshold decision
17 criterion to qualify their programs, they both used a form of benefit/cost analysis for the
18 ranking and the magnitude of their programs. However, the DEF and Tampa forms of
19 benefit/cost analysis were flawed and used to calculate excessive dollar benefits by
20 including the societal value of customer interruptions in addition to their estimates of
21 avoided damages and restoration costs. The societal value of customer interruptions is a

³ I have attached a brief summary of each utility’s decision criteria as my Exhibit LK-2.

1 highly subjective quantitative measure based on interpretations of a range of customer
2 survey results. The societal value of customer interruptions is not a cost that actually is
3 incurred or avoided by the utility or customer and should be excluded from the justification
4 of SPP programs and projects using benefit cost analyses.

5 **Q. WHY IS AN ECONOMIC JUSTIFICATION NECESSARY AS A THRESHOLD**
6 **DECISION CRITERION TO QUALIFY PROGRAMS OR PROJECTS FOR**
7 **INCLUSION IN THE SPP?**

8 A. Fundamentally, SPP programs and projects should be authorized only if the benefits exceed
9 the costs; in other words, the benefit-to-cost ratio should be at least 100%. Neither the
10 statute nor the SPP Rule require the Commission to approve SPP programs and projects
11 that are uneconomic even if they meet the statutory and SPP Rule objectives to reduce
12 restoration costs and outage times.

13 The programs and projects submitted within the SPP are discretionary and must be
14 incremental, meaning their scope and the costs should be above and beyond the present
15 scope and costs for actual and planned capital expenditures and O&M expenses recovered
16 in base rates in the normal course of business. By its terms, the SPP Rule requires the
17 utility to address and undertake projects “to enhance the utility’s existing infrastructure for
18 the purpose of reducing restoration costs and outage times associated with extreme weather
19 conditions therefore improving overall service reliability.” Rule 25-6.030(2)(a), F.A.C.

20 The programs and projects submitted within the SPP must be incremental,
21 including the expansions of the pole inspection and vegetation management programs and
22 projects that were previously in effect. If the projects actually had been necessary as base

1 rate programs in the normal course of business, but the utility failed to undertake them,
2 then the utility would have been, and would continue to be, imprudent for its failure to
3 construct “transmission and distribution facilities” that would withstand “extreme weather
4 events” and its failure to undertake maintenance activities that would reduce outage
5 durations and outage expenses. No utility and no other party has made that argument.

6 The economic justification standard allows the utility to propose, and the
7 Commission to set, an appropriate and reasonable benefit-to-cost threshold, whether it is
8 the minimum 100% that I recommend or something greater or lesser.

9 In addition, the economic justification allows the utility and the Commission to
10 rank proposed programs and projects to achieve the greatest value at the lowest customer
11 rate impact.

12 Further, the economic justification allows the utility and the Commission to
13 determine the maximum amount (magnitude) of expenditures for each SPP program and
14 project that will result in net benefits to the utility’s customers.

15 **Q. HOW SHOULD THE COMMISSION DETERMINE WHETHER THE PROPOSED**
16 **SPP PROGRAMS AND PROJECTS ARE ECONOMICALLY JUSTIFIED?**

17 A. Typically, economic justification is based on a comparison of the incremental revenues or
18 benefits (savings) that are achieved or achievable to the incremental costs of a project, with
19 the benefits measured as the avoided costs that will not be incurred due to the SPP programs
20 and projects and the incremental costs as the sum of the annual revenue requirements for
21 the SPP programs and projects. The savings in costs includes not only the avoided outage
22 restoration costs that will not be incurred due to extreme weather events, but also the

1 reductions in maintenance expense from the new SPP assets that require less maintenance
2 than the base rate assets that were replaced and the future savings due to near-term
3 accelerated and enhanced vegetation management activities and expense.

4 **Q. DOES THE SPP RULE REQUIRE THAT THE UTILITIES PROVIDE A**
5 **COMPARISON OF THE “COSTS” AND “BENEFITS” TO DETERMINE IF THE**
6 **PROGRAMS AND PROJECTS ARE ECONOMICALLY JUSTIFIED?**

7 A. Yes. The SPP Rule requires the utility to provide “[a] comparison of the costs identified
8 in subparagraph (3)(d)3. and the benefits identified in subparagraph (3)(d)1.” Rule 25-
9 6.030(3)(d)4, F.A.C. The context and juxtaposition of the terms “costs” and “benefits”
10 strongly imply a comparison of dollar costs and dollar benefits, not a comparison of dollar
11 costs and qualitative benefits. The latter comparison provides no useful decision making
12 information because it does not provide a useful threshold decision criterion to qualify
13 programs and projects, does not provide a framework for ranking programs and projects,
14 and does not allow a rational quantitative basis for the magnitude of programs and projects.

1 **Q. DID EACH OF THE UTILITIES PROVIDE THE REQUIRED COMPARISON OF**
2 **THE “COSTS” AND “BENEFITS” IN THEIR SPP FILINGS OR IN RESPONSE**
3 **TO DISCOVERY?**

4 A. No. FPUC and FPL provided no dollar quantifications of benefits in their SPP filings and
5 refused to provide any dollar quantifications in response to OPC discovery. FPUC claimed
6 that it had not quantified avoided cost savings benefits and stated that it did not rely on an
7 economic benefit cost criterion for the selection, ranking, or magnitude of its proposed
8 programs and projects. Both FPUC and FPL argued that the SPP Rule’s text requiring the
9 comparison of costs and benefits did not require the utilities to provide a dollar
10 quantification of the benefits, but instead required only that there had to be benefits, which
11 they qualitatively described to meet the “objectives” and or “requirements” of the SPP
12 Rule.

13 In contrast to FPUC and FPL, DEF and Tampa quantified expected dollar benefits
14 in their SPP filings based on their modeling results and provided additional detail on their
15 modeling and quantifications of the dollar benefits in response to OPC discovery. DEF
16 developed its benefit quantifications using a storm damage model developed by
17 Guidehouse. Tampa developed its benefit quantifications using a Storm Resilience Model,
18 which includes a Storm Impact Model, developed by 1898 & Co.

1 **Q. DO FPUC AND FPL HAVE STORM DAMAGE MODELS SIMILAR TO THE**
2 **MODELS THAT WERE USED BY DEF AND TAMPA TO CALCULATE DOLLAR**
3 **BENEFITS?**

4 A. Yes. All four utilities have storm damage models that can be used to quantify the dollar
5 benefits of the SPP programs and projects. DEF and Tampa used their models for their
6 SPPs; FPUC and FPL did not.

7 **Q. ARE ANY OF THE UTILITIES' SPP PROGRAMS ECONOMICALLY**
8 **JUSTIFIED?**

9 A. No. This is extremely problematic. None of the SPP programs have benefits that exceed
10 the costs. None of the utilities used a benefit/cost test to qualify its programs or projects,
11 although DEF and Tampa used a flawed form of a benefit/cost test to rank their programs
12 and projects and to determine the maximum expenditure levels for its programs.

13 **Q. IF THE SPP PROGRAMS ARE NOT ECONOMICALLY JUSTIFIED, CAN THE**
14 **PROGRAMS AND PROJECTS OR THE RELATED COSTS BE PRUDENT OR**
15 **REASONABLE?**

16 A. No. The statute and the SPP Rule require that the programs and the incremental cost of the
17 programs be prudent and reasonable. If the programs and projects are not economically
18 justified, then the costs should not be incurred; if they are not economically justified, then
19 the programs and projects cannot be prudent and the costs would be imprudent and
20 unreasonable.

1 The Commission, not the utility, is the arbiter of whether these programs and
2 projects are prudent and reasonable. It is not enough for the utility simply to assert that the
3 programs and projects will reduce restoration costs and outage times (without quantifying
4 the dollar benefits from the reduction of restoration costs and outage times). This bar is a
5 starting point as an initial screening criterion, but it is insufficient in and of itself for a
6 determination of prudence and reasonableness.

7 Prudence requires that additional decision criteria be applied to determine the
8 selection, ranking, and magnitude of the programs and projects and the costs. Specifically,
9 an economic benefit/cost criterion is required to determine what programs, if any, are cost
10 effective to undertake. In simple terms, it defies rational thought to undertake discretionary
11 programs and projects and to incur the incremental costs for those programs and projects
12 if the economic benefits are not at least equal to the costs. This is especially relevant given
13 the current economic hardships for ratepayers.

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

15 A. I recommend that the Commission adopt and consistently apply specific decision criteria
16 for the selection, ranking, and magnitude of the utilities' SPP programs and projects for the
17 four utilities to ensure that the utilities are not able to use the SPP and SPPCRC process to
18 displace base rate costs that are subject to and recoverable through the base rate process
19 and shift those costs to recover them through the SPP and SPPCRC process.

20 I concur with Witness Mara's recommendation to exclude the costs of programs
21 and projects that displace base rate costs that would have been incurred during the normal

1 course of business and that are not incurred on an incremental basis specifically to achieve
2 the objectives of the SPP Rule.

3 I recommend that the Commission reject all proposed SPP projects that are not
4 economic, meaning that they do not have a benefit-to-cost ratio of at least 100%. Projects
5 with a benefit-to-cost ratio of less than 100% are not economic, cannot be considered
6 prudent at the point of decision in this proceeding, and cannot be considered prudent or
7 just and reasonable for future recovery through the SPPCRC.

8 Alternatively, I recommend that the Commission minimize the customer rate
9 impact (harm) of uneconomic SPP programs and projects by setting a minimum threshold
10 benefit/cost ratio for the selection and magnitude of the SPP programs and projects, such
11 as 70%, or limiting the rate impact over the life of the SPP to a defined threshold, such as
12 10% over the ten-year term of each utility's proposed SPP programs. Such thresholds
13 would result in ranking projects with greater benefits to customers and winnowing projects
14 with lesser benefits to customers, as well as limiting the magnitude of the customer rate
15 impact of the SPP programs and projects.

16 **III. METHODOLOGIES TO CALCULATE THE REVENUE REQUIREMENTS**
17 **AND CUSTOMER RATE IMPACTS**

18 **Q. DID THE UTILITIES CONSISTENTLY CALCULATE THE REVENUE**
19 **REQUIREMENT EFFECTS OF THEIR SPP PROGRAMS?**

20 A. No. Although each of the utilities calculated the revenue requirements as the sum of the
21 return on rate base plus O&M expense, depreciation expense, and property tax expense,
22 there were differences among the utilities in their calculations of rate base, depreciation

1 expense, and property tax expense. Most significantly, there were differences in their
2 assumptions regarding the conversions of CWIP to plant in service and the resulting
3 calculations of depreciation expense and differences in the calculations of property tax
4 expense.

5 Only Tampa reflected any reductions in depreciation expense on retired plant
6 recovered in base rates that will be replaced by SPP plant assets and recovered through the
7 SPPCRCs. None of utilities reflected reductions in O&M expenses recovered in base rates
8 due to savings from the SPP programs and projects. Both reductions are necessary to
9 ensure that the utilities do not recover costs that they no longer incur as a result of the SPP
10 programs.

11 If these additional savings are not considered in these SPP proceedings and
12 accounted for in the SPPCRC proceeding or otherwise reflected in a negotiated resolution,
13 then the utilities will retain the savings due to the reductions in expenses that presently are
14 recovered in base rates.

15 **Q. DID TAMPA'S CALCULATIONS OF THE ESTIMATED REVENUE**
16 **REQUIREMENTS ALSO INCLUDE UNIQUE ERRORS THAT SHOULD BE**
17 **CORRECTED IN THESE PROCEEDINGS?**

18 A. No.

19 **Q. DID THE UTILITIES ALL INCLUDE CWIP IN RATE BASE?**

20 A. Yes, although there were differences in the assumptions regarding the conversions of
21 CWIP to plant in service among the utilities. More specifically, FPUC assumed that all

1 capital expenditures were closed to plant in service as expended in the current year. DEF
2 assumed that CWIP was converted to plant in service throughout the current year. Tampa
3 assumed that CWIP was converted to plant in service throughout the current year. FPL
4 assumed that 50% of its capital expenditures were closed to plant in service 50% in the
5 current year and 50% in the following year.

6 **Q. IS A RETURN ON CWIP IN RATE BASE EXPLICITLY AUTHORIZED IN THE**
7 **STATUTE, SPP RULE, OR THE SPPCRC RULE?**

8 A. No. Section 366.96(9), Fla. Stat. states “[i]f a capital expenditure is recoverable as a
9 transmission and distribution storm protection plan cost, the public utility may recover the
10 annual depreciation on the cost, calculated at the public utility’s current approved
11 depreciation rates, and a return on the undepreciated balance of the costs calculated at the
12 public utility’s weighted average cost of capital using the last approved return on equity.”
13 Similarly, the SPPCRC Rule states “[t]he utility may recover the annual depreciation
14 expense on capitalized Storm Protection Plan expenditures using the utility’s most recent
15 Commission-approved depreciation rates. The utility may recover a return on the
16 undepreciated balance of the costs calculated at the utility’s weighted average cost of
17 capital using the return on equity most recently approved by the Commission.” Rule 25-
18 6.031(6)(c), F.A.C.

19 The term “undepreciated balance” is not defined in the statute or the SPPCRC Rule,
20 but typically has meaning in an accounting and ratemaking context as “net plant,” defined
21 as gross plant in service less accumulated depreciation. The term “undepreciated” typically

1 is not applied to CWIP because CWIP is not depreciated; only plant in service is
2 depreciated.

3 **Q. IS IT POSSIBLE TO LEGITIMATELY ASSESS WHETHER CWIP COSTS ARE**
4 **PRUDENT PRIOR TO THE COMPLETION OF CONSTRUCTION AND THE**
5 **CONVERSION OF THE CWIP TO PLANT IN SERVICE?**

6 . No. The Commission cannot legitimately assess whether CWIP costs incurred are prudent
7 until all costs have been incurred and converted to plant in service (or an abandonment has
8 occurred), whether the scope of the work actually completed was consistent with the scope
9 included in the approved SPP programs and projects, and whether the costs actually
10 incurred were consistent with the utility's estimated costs included in the approved SPP
11 programs and projects.

12 **Q. ARE THERE ALTERNATIVES TO A RETURN ON CWIP IN RATE BASE**
13 **INCLUDED IN THE REVENUE REQUIREMENT AND CUSTOMER IMPACTS**
14 **CONSISTENT WITH THE SUBSEQUENT CONSIDERATION OF PRUDENCE**
15 **AFTER THE CWIP HAS BEEN CONVERTED TO PLANT IN SERVICE?**

16 A. Yes. As alternatives, a return on CWIP can be deferred either as allowance for funds used
17 during construction ("AFUDC") or as a miscellaneous deferred debit. Once construction
18 is completed and the CWIP is converted to plant in service, then the deferred return will be
19 added to the direct construction expenditures as plant in service in rate base and included
20 in the depreciation expense in the SPPCRC revenue requirement.

1 **Q. WHY IS THE RETURN ON CWIP A CONCERN THAT NEEDS TO BE**
2 **ADDRESSED IN THESE PROCEEDINGS?**

3 A. It is a concern because construction expenditures are not converted from CWIP to plant in
4 service as they are incurred, but rather only after construction is completed. There will be
5 no actual depreciation expense until the construction expenditures are converted from
6 CWIP to plant in service.

7 The return on CWIP is also a concern because all of the utilities incur engineering
8 costs prior to incurring actual construction expenditures on specific projects. Those costs
9 cannot be deemed prudent or reasonable unless and until the costs are charged to specific
10 projects, construction is completed (or prudently abandoned), and the CWIP is converted
11 to plant in service.

12 **Q. IS THERE A SIMILAR CONCERN WITH ANOTHER COST INCLUDED IN**
13 **RATE BASE BY TAMPA THAT SHOULD BE ADDRESSED FOR ALL FOUR**
14 **UTILITIES?**

15 A. Yes. Tampa has established a separate warehouse and inventory of materials and supplies
16 for its SPP programs and included these costs in rate base and the return on these
17 inventories in its SPP revenue requirement and customer rate impact, which raises a
18 concern similar to the return on CWIP. Such inventory costs should not be included in rate
19 base or the return on these inventories in the SPP revenue requirement and customer rate
20 impact in any utility's SPP or SPPCRC. This type of item should not be included in any
21 company's SPP. As an alternative, a return on such inventories can be deferred either as

1 AFUDC or as a miscellaneous deferred debit, similar to the alternatives for the return on
2 CWIP.

3 **Q. DOES THIS COMPLETE YOUR PREFILED DIRECT TESTIMONY?**

4 A. Yes.

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)

Chartered Global Management Accountant (CGMA)

PROFESSIONAL AFFILIATIONS

American Institute of Certified Public Accountants

Georgia Society of Certified Public Accountants

Institute of Management Accountants

Society of Depreciation Professionals

Mr. Kollen has more than forty 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
City of Austin
Georgia Public Service Commission Staff
Florida Office of Public Counsel
Indiana Office of Utility Consumer Counsel
Kentucky Office of Attorney General
Louisiana Public Service Commission
Louisiana Public Service Commission Staff
Maine Office of Public Advocate
New York City
New York State Energy Office
South Carolina Office of Regulatory Staff
Texas Office of Public Utility Counsel
Utah Office of Consumer Services

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 2022**

Date	Case	Jurisdict.	Party	Utility	Subject
10/86	U-17282 Interim	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Cash revenue requirements financial solvency.
11/86	U-17282 Interim Rebuttal	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Cash revenue requirements financial solvency.
12/86	9613	KY	Attorney General Div. of Consumer Protection	Big Rivers Electric Corp.	Revenue requirements accounting adjustments financial workout plan.
1/87	U-17282 Interim	LA 19th Judicial District Ct.	Louisiana Public Service Commission Staff	Gulf States Utilities	Cash revenue requirements, financial solvency.
3/87	General Order 236	WV	West Virginia Energy Users' Group	Monongahela Power Co.	Tax Reform Act of 1986.
4/87	U-17282 Prudence	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Prudence of River Bend 1, economic analyses, cancellation studies.
4/87	M-100 Sub 113	NC	North Carolina Industrial Energy Consumers	Duke Power Co.	Tax Reform Act of 1986.
5/87	86-524-E-SC	WV	West Virginia Energy Users' Group	Monongahela Power Co.	Revenue requirements, Tax Reform Act of 1986.
5/87	U-17282 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	Louisville Gas &	Revenue requirements, O&M expense, capital

**Expert Testimony Appearances
of
Lane Kollen
As of April 2022**

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

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

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

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

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

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

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11/97	R-00973953 (Surrebuttal)	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning.
11/97	R-973981	PA	West Penn Power Industrial Intervenors	West Penn Power Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, fossil decommissioning, revenue requirements, securitization.
11/97	R-974104	PA	Duquesne Industrial Intervenors	Duquesne Light Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning, revenue requirements, securitization.
12/97	R-973981 (Surrebuttal)	PA	West Penn Power Industrial Intervenors	West Penn Power Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, fossil decommissioning, revenue requirements.
12/97	R-974104 (Surrebuttal)	PA	Duquesne Industrial Intervenors	Duquesne Light Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning, revenue requirements, securitization.
1/98	U-22491 (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, other revenue requirement issues.
2/98	8774	MD	Westvaco	Potomac Edison Co.	Merger of Duquesne, AE, customer safeguards, savings sharing.
3/98	U-22092 (Allocated Stranded Cost Issues)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Restructuring, stranded costs, regulatory assets, securitization, regulatory mitigation.
3/98	8390-U	GA	Georgia Natural Gas Group, Georgia Textile Manufacturers Assoc.	Atlanta Gas Light Co.	Restructuring, unbundling, stranded costs, incentive regulation, revenue requirements.
3/98	U-22092 (Allocated Stranded Cost Issues) (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Restructuring, stranded costs, regulatory assets, securitization, regulatory mitigation.
3/98	U-22491 (Supplemental Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, other revenue requirement issues.
10/98	97-596	ME	Maine Office of the Public Advocate	Bangor Hydro-Electric Co.	Restructuring, unbundling, stranded costs, T&D revenue requirements.
10/98	9355-U	GA	Georgia Public Service Commission Adversary Staff	Georgia Power Co.	Affiliate transactions.
10/98	U-17735 Rebuttal	LA	Louisiana Public Service Commission Staff	Cajun Electric Power Cooperative	G&T cooperative ratemaking policy, other revenue requirement issues.

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Date	Case	Jurisdict.	Party	Utility	Subject
11/98	U-23327	LA	Louisiana Public Service Commission Staff	SWEPCO, CSW and AEP	Merger policy, savings sharing mechanism, affiliate transaction conditions.
12/98	U-23358 (Direct)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, tax issues, and other revenue requirement issues.
12/98	98-577	ME	Maine Office of Public Advocate	Maine Public Service Co.	Restructuring, unbundling, stranded cost, T&D revenue requirements.
1/99	98-10-07	CT	Connecticut Industrial Energy Consumers	United Illuminating Co.	Stranded costs, investment tax credits, accumulated deferred income taxes, excess deferred income taxes.
3/99	U-23358 (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, tax issues, and other revenue requirement issues.
3/99	98-474	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co.	Revenue requirements, alternative forms of regulation.
3/99	98-426	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Revenue requirements, alternative forms of regulation.
3/99	99-082	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co.	Revenue requirements.
3/99	99-083	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Revenue requirements.
4/99	U-23358 (Supplemental Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, tax issues, and other revenue requirement issues.
4/99	99-03-04	CT	Connecticut Industrial Energy Consumers	United Illuminating Co.	Regulatory assets and liabilities, stranded costs, recovery mechanisms.
4/99	99-02-05	CT	Connecticut Industrial Utility Customers	Connecticut Light and Power Co.	Regulatory assets and liabilities, stranded costs, recovery mechanisms.
5/99	98-426 99-082 (Additional Direct)	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co.	Revenue requirements.
5/99	98-474 99-083 (Additional Direct)	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Revenue requirements.
5/99	98-426 98-474 (Response to Amended Applications)	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co., Kentucky Utilities Co.	Alternative regulation.
6/99	97-596	ME	Maine Office of Public Advocate	Bangor Hydro-Electric Co.	Request for accounting order regarding electric industry restructuring costs.
7/99	U-23358	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Affiliate transactions, cost allocations.

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

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

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Date	Case	Jurisdict.	Party	Utility	Subject
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.
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.

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Date	Case	Jurisdic.	Party	Utility	Subject
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.
11/02	2002-00146 2002-00147	KY	Kentucky Industrial Utilities Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric Co.	Environmental compliance costs and surcharge recovery.
01/03	2002-00169	KY	Kentucky Industrial Utilities Customers, Inc.	Kentucky Power Co.	Environmental compliance costs and surcharge recovery.
04/03	2002-00429 2002-00430	KY	Kentucky Industrial Utilities Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric Co.	Extension of merger surcredit, flaws in Companies' studies.
04/03	U-26527	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Revenue requirements, corporate franchise tax, conversion to LLC, capital structure, post-test year adjustments.
06/03	EL01-88-000 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	System Agreement, production cost equalization, tariffs.

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

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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.
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	GA	Georgia Public Service	Atmos Energy Corp.	Affiliate transactions, cost allocations, capitalization,

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Date	Case	Jurisd.	Party	Utility	Subject
	Panel with Victoria Taylor		Commission Adversary Staff		cost of debt.
10/05	04-42	DE	Delaware Public Service Commission Staff	Artesian Water Co.	Allocation of tax net operating losses between regulated and unregulated.
11/05	2005-00351 2005-00352	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric	Workforce Separation Program cost recovery and shared savings through VDT surcredit.
01/06	2005-00341	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Co.	System Sales Clause Rider, Environmental Cost Recovery Rider. Net Congestion Rider, Storm damage, vegetation management program, depreciation, off-system sales, maintenance normalization, pension and OPEB.
03/06	PUC Docket 31994	TX	Cities	Texas-New Mexico Power Co.	Stranded cost recovery through competition transition or change.
05/06	31994 Supplemental	TX	Cities	Texas-New Mexico Power Co.	Retrospective ADFIT, prospective ADFIT.
03/06	U-21453, U-20925, U-22092 (Subdocket B)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Jurisdictional separation plan.
03/06	NOPR Reg 104385-OR	IRS	Alliance for Valley Health Care and Houston Council for Health Education	AEP Texas Central Company and CenterPoint Energy Houston Electric	Proposed Regulations affecting flow-through to ratepayers of excess deferred income taxes and investment tax credits on generation plant that is sold or deregulated.
04/06	U-25116	LA	Louisiana Public Service Commission Staff	Entergy Louisiana, Inc.	2002-2004 Audit of Fuel Adjustment Clause Filings. Affiliate transactions.
07/06	R-00061366, Et. al.	PA	Met-Ed Ind. Users Group Pennsylvania Ind. Customer Alliance	Metropolitan Edison Co., Pennsylvania Electric Co.	Recovery of NUG-related stranded costs, government mandated program costs, storm damage costs.
07/06	U-23327	LA	Louisiana Public Service Commission Staff	Southwestern Electric Power Co.	Revenue requirements, formula rate plan, banking proposal.
08/06	U-21453, U-20925, U-22092 (Subdocket J)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Jurisdictional separation plan.
11/06	05CVH03-3375 Franklin County Court Affidavit	OH	Various Taxing Authorities (Non-Utility Proceeding)	State of Ohio Department of Revenue	Accounting for nuclear fuel assemblies as manufactured equipment and capitalized plant.
12/06	U-23327 Subdocket A Reply Testimony	LA	Louisiana Public Service Commission Staff	Southwestern Electric Power Co.	Revenue requirements, formula rate plan, banking proposal.
03/07	U-29764	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc., Entergy Louisiana, LLC	Jurisdictional allocation of Entergy System Agreement equalization remedy receipts.

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Date	Case	Jurisdict.	Party	Utility	Subject
03/07	PUC Docket 33309	TX	Cities	AEP Texas Central Co.	Revenue requirements, including functionalization of transmission and distribution costs.
03/07	PUC Docket 33310	TX	Cities	AEP Texas North Co.	Revenue requirements, including functionalization of transmission and distribution costs.
03/07	2006-00472	KY	Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative	Interim rate increase, RUS loan covenants, credit facility requirements, financial condition.
03/07	U-29157	LA	Louisiana Public Service Commission Staff	Cleco Power, LLC	Permanent (Phase II) storm damage cost recovery.
04/07	U-29764 Supplemental and Rebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc., Entergy Louisiana, LLC	Jurisdictional allocation of Entergy System Agreement equalization remedy receipts.
04/07	ER07-682-000 Affidavit	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Allocation of intangible and general plant and A&G expenses to production and state income tax effects on equalization remedy receipts.
04/07	ER07-684-000 Affidavit	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Fuel hedging costs and compliance with FERC USOA.
05/07	ER07-682-000 Supplemental Affidavit	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Allocation of intangible and general plant and A&G expenses to production and account 924 effects on MSS-3 equalization remedy payments and receipts.
06/07	U-29764	LA	Louisiana Public Service Commission Staff	Entergy Louisiana, LLC, Entergy Gulf States, Inc.	Show cause for violating LPSC Order on fuel hedging costs.
07/07	2006-00472	KY	Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative	Revenue requirements, post-test year adjustments, TIER, surcharge revenues and costs, financial need.
07/07	ER07-956-000 Affidavit	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Storm damage costs related to Hurricanes Katrina and Rita and effects of MSS-3 equalization payments and receipts.
10/07	05-UR-103 Direct	WI	Wisconsin Industrial Energy Group	Wisconsin Electric Power Company, Wisconsin Gas, LLC	Revenue requirements, carrying charges on CWIP, amortization and return on regulatory assets, working capital, incentive compensation, use of rate base in lieu of capitalization, quantification and use of Point Beach sale proceeds.
10/07	05-UR-103 Surrebuttal	WI	Wisconsin Industrial Energy Group	Wisconsin Electric Power Company, Wisconsin Gas, LLC	Revenue requirements, carrying charges on CWIP, amortization and return on regulatory assets, working capital, incentive compensation, use of rate base in lieu of capitalization, quantification and use of Point Beach sale proceeds.
10/07	25060-U Direct	GA	Georgia Public Service Commission Public Interest Adversary Staff	Georgia Power Company	Affiliate costs, incentive compensation, consolidated income taxes, §199 deduction.

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Date	Case	Jurisdict.	Party	Utility	Subject
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.
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.

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Date	Case	Jurisdic.	Party	Utility	Subject
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, ELG v ASL depreciation procedures, depreciation expenses, federal and state income tax expense, capitalization, cost of debt.
11/08	EL08-51	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Spindletop gas storage facilities, regulatory asset and bandwidth remedy.
11/08	35717	TX	Cities Served by Oncor Delivery Company	Oncor Delivery Company	Recovery of old meter costs, asset ADFIT, cash working capital, recovery of prior year restructuring costs, levelized recovery of storm damage costs, prospective storm damage accrual, consolidated tax savings adjustment.
12/08	27800	GA	Georgia Public Service Commission	Georgia Power Company	AFUDC versus CWIP in rate base, mirror CWIP, certification cost, use of short term debt and trust preferred financing, CWIP recovery, regulatory incentive.
01/09	ER08-1056	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Entergy System Agreement bandwidth remedy calculations, including depreciation expense, ADIT, capital structure.
01/09	ER08-1056 Supplemental Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Blytheville leased turbines; accumulated depreciation.

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Date	Case	Jurisd.ict.	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 Answer	CO	CF&I Steel, Rocky Mountain Steel Mills LP, Climax Molybdenum Company	Public Service Company of Colorado	Forecasted test year, historic test year, proforma adjustments for major plant additions, tax depreciation.

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Date	Case	Jurisdiction	Party	Utility	Subject
09/09	6680-UR-117 Direct and Surrebuttal	WI	Wisconsin Industrial Energy Group	Wisconsin Power and Light Company	Revenue requirements, CWIP in rate base, deferral mitigation, payroll, capacity shutdowns, regulatory assets, rate of return.
10/09	09A-415E Answer	CO	Cripple Creek & Victor Gold Mining Company, et al.	Black Hills/CO Electric Utility Company	Cost prudence, cost sharing mechanism.
10/09	EL09-50 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Waterford 3 sale/leaseback accumulated deferred income taxes, Entergy System Agreement bandwidth remedy calculations.
10/09	2009-00329	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Company, Kentucky Utilities Company	Trimble County 2 depreciation rates.
12/09	PUE-2009-00030	VA	Old Dominion Committee for Fair Utility Rates	Appalachian Power Company	Return on equity incentive.
12/09	ER09-1224 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Hypothetical versus actual costs, out of period costs, Spindletop deferred capital costs, Waterford 3 sale/leaseback ADIT.
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.

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Date	Case	Jurisdict.	Party	Utility	Subject
04/10	2009-00459	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Revenue requirement issues.
04/10	2009-00548, 2009-00549	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Company, Louisville Gas and Electric Company	Revenue requirement issues.
08/10	31647	GA	Georgia Public Service Commission Staff	Atlanta Gas Light Company	Revenue requirement and synergy savings issues.
08/10	31647 Wackerly-Kollen Panel	GA	Georgia Public Service Commission Staff	Atlanta Gas Light Company	Affiliate transaction and Customer First program issues.
08/10	2010-00204	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Company, Kentucky Utilities Company	PPL acquisition of E.ON U.S. (LG&E and KU) conditions, acquisition savings, sharing deferral mechanism.
09/10	38339 Direct and Cross-Rebuttal	TX	Gulf Coast Coalition of Cities	CenterPoint Energy Houston Electric	Revenue requirement issues, including consolidated tax savings adjustment, incentive compensation FIN 48; AMS surcharge including roll-in to base rates; rate case expenses.
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	SWEPSCO	Fuel audit: S02 allowance expense, variable O&M expense, off-system sales margin sharing.
11/10	U-23327 Rebuttal	LA	Louisiana Public Service Commission	SWEPSCO	Fuel audit: S02 allowance expense, variable O&M expense, off-system sales margin sharing.
09/10	U-31351	LA	Louisiana Public Service Commission Staff	SWEPSCO and Valley Electric Membership Cooperative	Sale of Valley assets to SWEPSCO 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.

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Date	Case	Jurisdict.	Party	Utility	Subject
10/10	U-23327 Subdocket F Direct	LA	Louisiana Public Service Commission Staff	SWEPCO	AFUDC adjustments in Formula Rate Plan.
11/10	EL10-55 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc., Entergy Operating Cos	Depreciation rates and expense input effects on System Agreement tariffs.
12/10	ER10-1350 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc. Entergy Operating Cos	Waterford 3 lease amortization, ADIT, and fuel inventory effects on System Agreement tariffs.
01/11	ER10-1350 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc., Entergy Operating Cos	Waterford 3 lease amortization, ADIT, and fuel inventory effects on System Agreement tariffs.
03/11	ER10-2001 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc., Entergy Arkansas, Inc.	EAI depreciation rates.
04/11	Cross-Answering				
04/11	U-23327 Subdocket E	LA	Louisiana Public Service Commission Staff	SWEPCO	Settlement, incl resolution of 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.

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Date	Case	Jurisdiction	Party	Utility	Subject
08/11	ER11-2161 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and Entergy Texas, Inc.	ETI depreciation rates; accounting issues.
09/11	PUC Docket 39504	TX	Gulf Coast Coalition of Cities	CenterPoint Energy Houston Electric	Investment tax credit, excess deferred income taxes; normalization.
09/11	2011-00161 2011-00162	KY	Kentucky Industrial Utility Consumers, Inc.	Louisville Gas & Electric Company, Kentucky Utilities Company	Environmental requirements and financing.
10/11	11-4571-EL-UNC 11-4572-EL-UNC	OH	Ohio Energy Group	Columbus Southern Power Company, Ohio Power Company	Significantly excessive earnings.
10/11	4220-UR-117 Direct	WI	Wisconsin Industrial Energy Group	Northern States Power-Wisconsin	Nuclear O&M, depreciation.
11/11	4220-UR-117 Surrebuttal	WI	Wisconsin Industrial Energy Group	Northern States Power-Wisconsin	Nuclear O&M, depreciation.
11/11	PUC Docket 39722	TX	Cities Served by AEP Texas Central Company	AEP Texas Central Company	Investment tax credit, excess deferred income taxes; normalization.
02/12	PUC Docket 40020	TX	Cities Served by Oncor	Lone Star Transmission, LLC	Temporary rates.
03/12	11AL-947E Answer	CO	Climax Molybdenum Company and CF&I Steel, L.P. d/b/a Evraz Rocky Mountain Steel	Public Service Company of Colorado	Revenue requirements, including historic test year, future test year, CACJA CWIP, contra-AFUDC.
03/12	2011-00401	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Big Sandy 2 environmental retrofits and environmental surcharge recovery.
4/12	2011-00036 Direct Rehearing Supplemental Rebuttal Rehearing	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Rate case expenses, depreciation rates and expense.
04/12	10-2929-EL-UNC	OH	Ohio Energy Group	AEP Ohio Power	State compensation mechanism, CRES capacity charges, Equity Stabilization Mechanism
05/12	11-346-EL-SSO 11-348-EL-SSO	OH	Ohio Energy Group	AEP Ohio Power	State compensation mechanism, Equity Stabilization Mechanism, Retail Stability Rider.
05/12	11-4393-EL-RDR	OH	Ohio Energy Group	Duke Energy Ohio, Inc.	Incentives for over-compliance on EE/PDR mandates.

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Date	Case	Jurisdct.	Party	Utility	Subject
06/12	40020	TX	Cities Served by Oncor	Lone Star Transmission, LLC	Revenue requirements, including ADIT, bonus depreciation and NOL, working capital, self insurance, depreciation rates, federal income tax expense.
07/12	120015-EI	FL	South Florida Hospital and Healthcare Association	Florida Power & Light Company	Revenue requirements, including vegetation management, nuclear outage expense, cash working capital, CWIP in rate base.
07/12	2012-00063	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Environmental retrofits, including environmental surcharge recovery.
09/12	05-UR-106	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Electric Power Company	Section 1603 grants, new solar facility, payroll expenses, cost of debt.
10/12	2012-00221 2012-00222	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Company, Kentucky Utilities Company	Revenue requirements, including off-system sales, outage maintenance, storm damage, injuries and damages, depreciation rates and expense.
10/12	120015-EI Direct	FL	South Florida Hospital and Healthcare Association	Florida Power & Light Company	Settlement issues.
11/12	120015-EI Rebuttal	FL	South Florida Hospital and Healthcare Association	Florida Power & Light Company	Settlement issues.
10/12	40604	TX	Steering Committee of Cities Served by Oncor	Cross Texas Transmission, LLC	Policy and procedural issues, revenue requirements, including AFUDC, ADIT – bonus depreciation & NOL, incentive compensation, staffing, self-insurance, net salvage, depreciation rates and expense, income tax expense.
11/12	40627 Direct	TX	City of Austin d/b/a Austin Energy	City of Austin d/b/a Austin Energy	Rate case expenses.
12/12	40443	TX	Cities Served by SWEPCO	Southwestern Electric Power Company	Revenue requirements, including depreciation rates and service lives, O&M expenses, consolidated tax savings, CWIP in rate base, Turk plant costs.
12/12	U-29764	LA	Louisiana Public Service Commission Staff	Entergy Gulf States Louisiana, LLC and Entergy Louisiana, LLC	Termination of purchased power contracts between EGSL and ETI, Spindletop regulatory asset.
01/13	ER12-1384 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Gulf States Louisiana, LLC and Entergy Louisiana, LLC	Little Gypsy 3 cancellation costs.
02/13	40627 Rebuttal	TX	City of Austin d/b/a Austin Energy	City of Austin d/b/a Austin Energy	Rate case expenses.
03/13	12-426-EL-SSO	OH	The Ohio Energy Group	The Dayton Power and Light Company	Capacity charges under state compensation mechanism, Service Stability Rider, Switching Tracker.

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04/13	12-2400-EL-UNC	OH	The Ohio Energy Group	Duke Energy Ohio, Inc.	Capacity charges under state compensation mechanism, deferrals, rider to recover deferrals.
04/13	2012-00578	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Resource plan, including acquisition of interest in Mitchell plant.
05/13	2012-00535	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Revenue requirements, excess capacity, restructuring.
06/13	12-3254-EL-UNC	OH	The Ohio Energy Group, Inc., Office of the Ohio Consumers' Counsel	Ohio Power Company	Energy auctions under CBP, including reserve prices.
07/13	2013-00144	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Biomass renewable energy purchase agreement.
07/13	2013-00221	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Agreements to provide Century Hawesville Smelter market access.
10/13	2013-00199	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Revenue requirements, excess capacity, restructuring.
12/13	2013-00413	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Agreements to provide Century Sebree Smelter market access.
01/14	ER10-1350 Direct and Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Waterford 3 lease accounting and treatment in annual bandwidth filings.
02/14	U-32981	LA	Louisiana Public Service Commission	Entergy Louisiana, LLC	Montauk renewable energy PPA.
04/14	ER13-432 Direct	FERC	Louisiana Public Service Commission	Entergy Gulf States Louisiana, LLC and Entergy Louisiana, LLC	Union Pacific 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	Union Pacific 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.

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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.
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.

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

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05/16	2016-00026 2016-00027	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric Co.	Need for environmental projects, calculation of environmental surcharge rider.
05/16	16-G-0058 16-G-0059	NY	New York City	Keyspan Gas East Corp., Brooklyn Union Gas Company	Depreciation, including excess reserves, leak prone pipe.
06/16	160088-EI	FL	South Florida Hospital and Healthcare Association	Florida Power and Light Company	Fuel Adjustment Clause Incentive Mechanism re: economy sales and purchases, asset optimization.
07/16	160021-EI	FL	South Florida Hospital and Healthcare Association	Florida Power and Light Company	Revenue requirements, including capital recovery, depreciation, ADIT.
07/16	16-057-01	UT	Office of Consumer Services	Dominion Resources, Inc. / Questar Corporation	Merger, risks, harms, benefits, accounting.
08/16	15-1022-EL-UNC 16-1105-EL-UNC	OH	Ohio Energy Group	AEP Ohio Power Company	SEET earnings, effects of other pending proceedings.
9/16	2016-00162	KY	Office of the Attorney General	Columbia Gas Kentucky	Revenue requirements, O&M expense, depreciation, affiliate transactions.
09/16	E-22 Sub 519, 532, 533	NC	Nucor Steel	Dominion North Carolina Power Company	Revenue requirements, deferrals and amortizations.
09/16	15-1256-G-390P (Reopened) 16-0922-G-390P	WV	West Virginia Energy Users Group	Mountaineer Gas Company	Infrastructure rider, including NOL ADIT and other income tax normalization and calculation issues.
10/16	10-2929-EL-UNC 11-346-EL-SSO 11-348-EL-SSO 11-349-EL-SSO 11-350-EL-SSO 14-1186-EL-RDR	OH	Ohio Energy Group	AEP Ohio Power Company	State compensation mechanism, capacity cost, Retail Stability Rider deferrals, refunds, SEET.
11/16	16-0395-EL-SSO Direct	OH	Ohio Energy Group	Dayton Power & Light Company	Credit support and other riders; financial stability of Utility, holding company.
12/16	Formal Case 1139	DC	Healthcare Council of the National Capital Area	Potomac Electric Power Company	Post test year adjust, merger costs, NOL ADIT, incentive compensation, rent.
01/17	46238	TX	Steering Committee of Cities Served by Oncor	Oncor Electric Delivery Company	Next Era acquisition of Oncor; goodwill, transaction costs, transition costs, cost deferrals, ratemaking issues.
02/17	16-0395-EL-SSO Direct (Stipulation)	OH	Ohio Energy Group	Dayton Power & Light Company	Non-unanimous stipulation re: credit support and other riders; financial stability of utility, holding company.
02/17	45414	TX	Cities of Midland, McAllen, and Colorado City	Sharyland Utilities, LP, Sharyland Distribution & Transmission Services, LLC	Income taxes, depreciation, deferred costs, affiliate expenses.

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Date	Case	Jurisdict.	Party	Utility	Subject
03/17	2016-00370 2016-00371	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Company, Louisville Gas and Electric Company	AMS, capital expenditures, maintenance expense, amortization expense, depreciation rates and expense.
06/17	29849 (Panel with Philip Hayet)	GA	Georgia Public Service Commission Staff	Georgia Power Company	Vogtle 3 and 4 economics.
08/17	17-0296-E-PC	WV	West Virginia Energy Users Group	Monongahela Power Company, The Potomac Edison Power Company	ADIT, OPEB.
10/17	2017-00179	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Weather normalization, Rockport lease, O&M, incentive compensation, depreciation, income taxes.
10/17	2017-00287	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Fuel cost allocation to native load customers.
12/17	2017-00321	KY	Attorney General	Duke Energy Kentucky (Electric)	Revenues, depreciation, income taxes, O&M, regulatory assets, environmental surcharge rider, FERC transmission cost reconciliation rider.
12/17	29849 (Panel with Philip Hayet, Tom Newsome)	GA	Georgia Public Service Commission Staff	Georgia Power Company	Vogtle 3 and 4 economics, tax abandonment loss.
01/18	2017-00349	KY	Kentucky Attorney General	Atmos Energy Kentucky	O&M expense, depreciation, regulatory assets and amortization, Annual Review Mechanism, Pipeline Replacement Program and Rider, affiliate expenses.
06/18	18-0047	OH	Ohio Energy Group	Ohio Electric Utilities	Tax Cuts and Jobs Act. Reduction in income tax expense; amortization of excess ADIT.
07/18	T-34695	LA	LPSC Staff	Crimson Gulf, LLC	Revenues, depreciation, income taxes, O&M, ADIT.
08/18	48325	TX	Cities Served by Oncor	Oncor Electric Delivery Company	Tax Cuts and Jobs Act; amortization of excess ADIT.
08/18	48401	TX	Cities Served by TNMP	Texas-New Mexico Power Company	Revenues, payroll, income taxes, amortization of excess ADIT, capital structure.
08/18	2018-00146	KY	KIUC	Big Rivers Electric Corporation	Station Two contracts termination, regulatory asset, regulatory liability for savings
09/18	20170235-EI 20170236-EU	FL	Office of Public Counsel	Florida Power & Light Company	FP&L acquisition of City of Vero Beach municipal electric utility systems.
10/18	Direct Supplemental Direct				

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Date	Case	Jurisdict.	Party	Utility	Subject
09/18	2017-370-E	SC	Office of Regulatory Staff	South Carolina Electric & Gas Company and Dominion Energy, Inc.	Recovery of Summer 2 and 3 new nuclear development costs, related regulatory liabilities, securitization, NOL carryforward and ADIT, TCJA savings, merger conditions and savings.
10/18	2017-207, 305, 370-E Surrebuttal Supplemental Surrebuttal				
12/18	2018-00261	KY	Attorney General	Duke Energy Kentucky (Gas)	Revenues, O&M, regulatory assets, payroll, integrity management, incentive compensation, cash working capital.
01/19	2018-00294 2018-00295	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Company, Louisville Gas & Electric Company	AFUDC v. CWIP in rate base, transmission and distribution plant additions, capitalization, revenues generation outage expense, depreciation rates and expenses, cost of debt.
01/19	2018-00281	KY	Attorney General	Atmos Energy Corp.	AFUDC v. CWIP in rate base, ALG v. ELG depreciation rates, cash working capital, PRP Rider, forecast plant additions, forecast expenses, cost of debt, corporate cost allocation.
02/19	UD-18-17	New Orleans	Crescent City Power Users Group	Entergy New Orleans, LLC	Post-test year adjustments, storm reserve fund, NOL ADIT, FIN48 ADIT, cash working capital, depreciation, amortization, capital structure, formula rate plans, purchased power rider.
04/19	Direct Surrebuttal and Cross-Answering				
03/19	2018-0358	KY	Attorney General	Kentucky American Water Company	Capital expenditures, cash working capital, payroll expense, incentive compensation, chemicals expense, electricity expense, water losses, rate case expense, excess deferred income taxes.
03/19	48929	TX	Steering Committee of Cities Served by Oncor	Oncor Electric Delivery Company LLC, Sempra Energy, Sharyland Distribution & Transmission Services, L.L.C., Sharyland Utilities, L.P.	Sale, transfer, merger transactions, hold harmless and other regulatory conditions.
06/19	49421	TX	Gulf Coast Coalition of Cities	CenterPoint Energy Houston Electric	Prepaid pension asset, accrued OPEB liability, regulatory assets and liabilities, merger savings, storm damage expense, excess deferred income taxes.
07/19	49494	TX	Cities Served by AEP Texas	AEP Texas, Inc.	Plant in service, prepaid pension asset, O&M, ROW costs, incentive compensation, self-insurance expense, excess deferred income taxes.
08/19	19-G-0309 19-G-0310	NY	New York City	National Grid	Depreciation rates, net negative salvage.

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Date	Case	Jurisdict.	Party	Utility	Subject
10/19	42315	GA	Atlanta Gas Light Company	Public Interest Advocacy Staff	Capital expenditures, O&M expense, prepaid pension asset, incentive compensation, merger savings, affiliate expenses, excess deferred income taxes.
10/19	45253	IN	Duke Energy Indiana	Office of Utility Consumer Counselor	Prepaid pension asset, inventories, regulatory assets and liabilities, unbilled revenues, incentive compensation, income tax expense, affiliate charges, ADIT, riders.
12/19	2019-00271	KY	Attorney General	Duke Energy Kentucky	ADIT, EDIT, CWC, payroll expense, incentive compensation expense, depreciation rates, pilot programs
05/20	202000067-EI	FL	Office of Public Counsel	Tampa Electric Company	Storm Protection Plan.
06/20	20190038-EI	FL	Office of Public Counsel	Gulf Power Company	Hurricane Michael costs.
07/20	PUR-2020-00015	VA	Old Dominion Committee for Fair Utility Rates	Appalachian Power Company	Coal Amortization Rider, storm damage, prepaid pension and OPEB assets, return on joint-use assets.
09/20	Direct Surrebuttal				
07/20	2019-226-E	SC	Office of Regulatory Staff	Dominion Energy South Carolina	Integrated Resource Plan.
09/20	Direct Surrebuttal				
10/20	2020-00160	KY	Attorney General	Water Service Corporation of Kentucky	Return on rate base v. operating ratio.
10/20	2020-00174	KY	Attorney General and Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Rate base v. capitalization, Rockport UPA, prepaid pension and OPEB, cash working capital, incentive compensation, Rockport 2 depreciation expense, EDIT, AMI, grid modernization rider.
11/20	2020-125-E	SC	Office of Regulatory Staff	Dominion Energy South Carolina	Summer 2 and 3 cancelled plant and transmission cost recovery; TCJA; regulatory assets.
12/20	Direct Surrebuttal				
12/20	2020172-EI	FL	Office of Public Counsel	Florida Power & Light Company	Hurricane Dorian costs.
12/20	29849 (Panel with Philip Hayet, Tom Newsome)	GA	Georgia Public Service Commission Staff	Georgia Power Company	VCM23, Vogtle 3 and 4 rate impact analyses.
02/21	2019-224-E	SC	Office of Regulatory Staff	Duke Energy Carolinas, LLC, Duke Energy Progress, LLC	Integrated Resource Plans.
04/21	2019-225-E Direct Surrebuttal				
03/21	51611	TX	Steering Committee of Cities Served by Oncor	Sharyland Utilities, L.L.C.	ADIT, capital structure, return on equity.

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Date	Case	Jurisdict.	Party	Utility	Subject
03/21	2020-00349 2020-00350	KY	Attorney General and Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Company and Louisville Gas and Electric Company	Rate base v. capitalization, retired plant costs, depreciation, securitization, staffing + payroll, pension + OPEB, AML, off-system sales margins.
04/21 Direct	18-857-EL-UNC 19-1338-EL-UNC 20-1034-EL-UNC 20-1476-EL-UNC	OH	The Ohio Energy Group	First Energy Ohio Companies	Significantly Excessive Earnings Test; legacy nuclear plant costs.
07/21 Supplemental Direct					
05/21 Direct	2021-00004	KY	Attorney General and Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	CPCN for CCR/ELG Projects at Mitchell Plant.
06/21 Supplemental Direct					
06/21	29849 (Panel with Philip Hayet, Tom Newsome)	GA	Georgia Public Service Commission Staff	Georgia Power Company	VCM24, Vogtle 3 and 4 rate impact analyses.
06/21	2021-00103	KY	Attorney General and Nucor Steel Gallatin	East Kentucky Power Cooperative, Inc.	Revenues, depreciation, interest, TIER, O&M, regulatory asset.
07/21 Direct	U-35441	LA	Louisiana Public Service Commission Staff	Southwestern Electric Power Company	Revenues, O&M expense, depreciation, retirement rider.
08/21 10/21	Cross-Answering Surrebuttal				
09/21	2021-00190	KY	Attorney General	Duke Energy Kentucky	Revenues, O&M expense, depreciation, capital structure, cost of long-term debt, government mandate rider.
09/21	43838	GA	Public Interest Advocacy Staff	Georgia Power Company	Vogtle 3 base rates, NCCR rates; deferrals.
09/21	2021-00214	KY	Attorney General	Atmos Energy Corp.	NOL ADIT, working capital, affiliate expenses, amortization EDIT, capital structure, cost of debt, accelerated replacement Aldyl-A pipe, PRP Rider, Tax Act Adjustment Rider.
01/22	2021-00358	KY	Attorney General	Jackson Purchase Energy Corporation	Revenues, nonrecurring expenses, normalized expenses, interest expense, TIER.
01/22	2021-00421	KY	Attorney General and Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Proposed Mitchell Plant Operations and Maintenance and Ownership Agreements; sale of Mitchell Plant interest.
02/22	2021-00481	KY	Attorney General and Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Proposed Liberty Utilities, Inc. acquisition of Kentucky Power Company; harm to customers; conditions to mitigate harm.
03/22	2021-00407	KY	Attorney General	South Kentucky Rural Electric Cooperative Corporation	Revenues, interest income, interest expense, TIER, payroll.

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Date	Case	Jurisdict.	Party	Utility	Subject
03/22	U-36190 Direct	LA	Louisiana Public Service Commission Staff	Entergy Louisiana, LLC	Certification of solar resources.
04/22	Cross-Answering				

How does each Company select and prioritize their SPP projects? What criteria do they use to determine priorities?

Tampa Electric Company

Tampa Electric Company hired 1898 & Co. to build a Storm Resilience Model to quantify the costs and benefits of all potential SPP projects across the Company's portfolio of SPP programs. After computing expected costs and benefits at the project level, the model prioritized projects based on their expected net benefits, as well as optimized the Company's overall SPP spend.

Benefit and cost criteria included project level estimates of costs under blue-sky and emergency-storm-repair scenarios, the probability of an individual asset being damaged in a storm (both pre- and post-hardening), the probability of a storm hitting the TECO service territory, storm severity, the number of customers that would be impacted if an asset were damaged, and the value, from a customer's perspective, of an avoided outage.¹

The model optimized the Company's overall SPP spend by maximizing net benefits (that is, expected benefits minus expected costs) as calculated by the model.² For a variety of spending levels, it optimized the portion of total spend directed into each program. For example, at lower spending levels the model put most of its money into the Distribution Feeder Hardening program, while at higher levels the model put a similar dollar figure but a much lower percentage figure into Distribution Feeder Hardening. Conversely, at low spending levels, the model spent relatively little on Lateral Hardening, but as spending scaled up, the model allocated proportionally greater amounts to lateral hardening. As a result, at the Company's optimized \$1.5 billion SPP investment level, Distribution Feeder Hardening contributes over 80% of the portfolio benefits on only 20% of the budget. Lateral Hardening, on the other hand, provides less than 20% of the benefits for almost 70% of the costs.³

Duke Energy Florida

Duke Energy Florida's SPP model was produced by Guidehouse.

DEF's model prioritized potential projects by "looking at the probability of damage to particular assets (including consideration of information from various FEMA-produced models) and the consequences of that damage, including for example the number and/or type of customers served by particular assets."⁴

Generally, programs were evaluated based on three criteria: probability of damage, consequence of damage, and subject matter expert opinion.⁵ The model utilized as prioritization criteria included expected customer outage time reductions, the value of avoided outages, utility capital

¹ TECO and 1898 Webinar and Model Demonstration, 5/12/2022

² Testimony of David Pickles, Exhibit DAP-1, page 200

³ Testimony of David Pickles, Exhibit DAP-1, Figure 7-3, page 208

⁴ Testimony of Brian Lloyd,, page 7

⁵ Testimony of Brian Lloyd, Exhibit BML-1. See pages 9, 18, 28, 33, 41, 48, 50 and 52

benefits and O&M benefits. Costs included utility capital costs and O&M costs.⁶ These criteria resulted in a cost-benefit prioritized project list that DEF used to select which projects to prioritize.

Before beginning an SPP project, DEF allows its subject matter experts to determine where there were opportunities to complete other projects on the same substation, even if they are lower on the cost-benefit list. Projects where Duke's staff expect it would be more efficient to perform together, or that would minimize customer disruptions are permitted to bypass the cost-benefit prioritization.⁷

DEF and TECO both used the DOE ICE model to estimate a monetary benefit in customer outage time reduction, but they used different methodologies, which could result in different priorities and conclusions about cost effectiveness. The DOE ICE model only calculates monetary values of avoiding outages up to 16 hours. Because some simulated storm outages can be longer than 16 hours, DEF assumed that the 16 hour value applied to all outages of 16 hours or greater.⁸ TECO, on the other hand, extrapolated an increasing value for outages longer than 16 hours.⁹ This assumption could have caused TECO to prioritize minimizing long-duration outages more aggressively than DEF, as well as justifying a greater level of spending as cost-effective.

Florida Power and Light

FPL does not appear to utilize a model to calculate expected cost-benefit ratios like TECO and DEF.

Each program has different criteria for project prioritization. For example, Lateral Hardening criteria include historical storm and vegetation related outages, number of laterals on one feeder (like DEF, FPL attempts to efficiently underground laterals all at once to minimize outages), overall performance in the last 10 years, and the geographic location of an asset—a distribution of projects throughout the entire service territory is preferred.¹⁰ Laterals selected for hardening are typically undergrounded, but per FPL's judgement may be overhead hardened instead.¹¹ In contrast, Transmission Hardening is prioritized based on proximity to high wind, importance to the system, and number of customers served. Other efficiencies, like coordination with other SPP projects, or the ability to work on multiple transmission lines at once are also considered.¹²

FPL has winterization programs for transmission and distribution, but does not provide a description of how these projects are selected or prioritized.

Florida Public Utilities Company

⁶ Testimony of Brian Lloyd, Exhibit BML-2, page 29-30

⁷ Testimony of Brian Lloyd, page 7-8

⁸ Testimony of Brian Lloyd, Exhibit BML-2, page 29

⁹ Testimony of Jason De Stigter, Answer to Question 31

¹⁰ Testimony of Michael Jarro, Exhibit MJ-1. See pages 23, 26, and 29

¹¹ Testimony of Michael Jarro, Exhibit MJ-1, page 30-31

¹² Page 35-36

FPUC and Pike Engineering developed FPUC's model, which evaluates the probability of damage, the Company's ability to respond and recover from damage, and the societal impact of outages. The model considers factors such as probable wind speeds, flood and storm surge potential, historical performance, accessibility, vegetation exposure, importance of load, number of customers served, and an estimate of the cost of an interruption.¹³

Like TECO and DEF, the model prioritizes projects as a ranked list of projects in order of expected reduction in restoration costs and expected customer reliability impact. Projects are ranked with consideration to probability of damage, the Company's ability to respond to damage, and the impact of damage.¹⁴

¹³ FPUC 2022-2031 SPP, page 17-23

¹⁴ *Id.* page 23-24

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CHRIS SPROWLS
*Speaker of the House of
Representatives*

May 31, 2022

Adam J. Teitzman, Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Re: Docket No. 20220049-EI

Dear Mr. Teitzman,

Please find enclosed for filing in the above referenced docket the Direct Testimony and Exhibits of Lane Kollen. This filing is being made via the Florida Public Service Commission's Web Based Electronic Filing portal.

If you have any questions or concerns; please do not hesitate to contact me. Thank you for your assistance in this matter.

Sincerely,

Richard Gentry
Public Counsel

/s/Patricia A. Christensen
Patricia Christensen
Associate Public Counsel
Christensen.patty@leg.state.fl.us

cc: All Parties of Record

CERTIFICATE OF SERVICE
Docket No. 20220049-EI

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by electronic mail on this 31st day of May 2022, to the following:

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Review of 2022-2031 Storm Protection Plan, pursuant to Rule 25-6.030, F.A.C.,
Florida Public Utilities Company. DOCKET NO.: 20220049-EI

FILED: May 31, 2022

DIRECT TESTIMONY

AND EXHIBITS

OF

LANE KOLLEN

ON BEHALF OF THE OFFICE OF PUBLIC COUNSEL

Richard Gentry
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1 **I. QUALIFICATIONS AND SUMMARY**

2 **A. Qualifications**

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

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

6 **Q. DESCRIBE YOUR EDUCATION AND PROFESSIONAL EXPERIENCE.**

7 A. I earned a Bachelor of Business Administration (“BBA”) degree in accounting and a
8 Master of Business Administration (“MBA”) degree from the University of Toledo. I also
9 earned a Master of Arts (“MA”) degree in theology from Luther Rice College & Seminary.
10 I am a Certified Public Accountant (“CPA”), with a practice license, Certified Management
11 Accountant (“CMA”), and Chartered Global Management Accountant (“CGMA”). I am a
12 member of numerous professional organizations, including the American Institute of
13 Certified Public Accountants, Institute of Management Accounting, Georgia Society of
14 CPAs, and Society of Depreciation Professionals.

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

21 I have testified before the Florida Public Service Commission on numerous
22 occasions, including base rate, fuel adjustment clause, acquisition, and territorial

1 proceedings involving Florida Power & Light Company (“FPL”), Duke Energy Florida
2 (“DEF”), Talquin Electric Cooperative, City of Tallahassee, and City of Vero Beach.¹

3 **B. Purpose of Testimony**

4 **Q. ON WHOSE BEHALF ARE YOU PROVIDING TESTIMONY?**

5 A. I am providing this testimony on behalf of the Florida Office of Public Counsel (“OPC”).

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

7 A. The purpose of my testimony is to address and make recommendations regarding the
8 proposed Storm Protection Plans (“SPP”) filed by Florida Public Utilities Company
9 (“FPUC”), Duke Energy Florida, LLC (“DEF”), Tampa Electric Company (“Tampa”), and
10 Florida Power and Light Company (“FPL”) (collectively, the “utilities”). In this testimony,
11 I specifically address the SPP filing for FPUC.

12 I address the scope of the proposed SPPs and the threshold economic decision
13 criteria that the Commission should apply to the selection, ranking, and magnitude of SPP
14 programs and projects, consistent with the statutory requirements set forth in Section
15 366.96, Florida Statutes, *Storm Protection Plan Cost Recovery* (“SPP Statute”), Rule 25-
16 6.030, Florida Administrative Code (“SPP Rule”), and Rule 25-6.031, F.A.C. (“SPPCRC
17 Rule”) to the extent that the outcome of these proceedings will affect the cost recoveries in
18 the Storm Protection Plan Cost Recovery Clause (“SPPCRC”) proceedings pursuant to the
19 SPPCRC Rule. My testimony should be considered in conjunction with the testimony of
20 Witness Kevin Mara on behalf of OPC.

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

C. Scope of the SPP Requests

Q. PLEASE SUMMARIZE THE SPP REQUESTS.

A. In the aggregate, the four utilities seek authorization for programs and projects they estimate will cost \$25.323 billion over the next ten years (2023-2032), consisting of \$23.167 billion in capital expenditures and \$2.156 billion in operation and maintenance (“O&M”) expense. The capital expenditures will have a growing and cumulative ratemaking impact for the duration of the SPPs and beyond of 40 or more years over the service lives of the plant assets. These amounts are in addition to the capital expenditures and O&M expense expended in prior years and this year for storm hardening and storm protection programs. The utilities also expect to seek authorization for additional amounts in subsequent SPP updates beyond the ten years reflected in these proceedings.

The following tables provide a summary of the estimated SPP program expenditures for each utility by year and in total for the ten-year period.

Florida Public Utilities Company SPP Program Expenditures \$ Millions											
SPP Costs by Year	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Total
Capital Total	2.3	6.7	16.9	54.2	53.2	19.9	19.6	19.8	25.3	25.2	243.1
O&M Expense Total	1.4	1.6	1.9	3.0	2.9	1.8	1.8	1.8	1.9	1.9	20.0
Overall Total	3.7	8.3	18.7	57.2	56.1	21.8	21.4	21.6	27.2	27.1	263.1

Duke Energy Florida, LLC SPP Program Expenditures \$ Millions											
SPP Costs by Year	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	Total
Capital Total	602.7	693.4	775.2	748.8	747.7	749.7	748.5	750.6	749.4	751.6	7,317.5
O&M Expense Total	72.1	77.1	79.0	78.1	79.0	81.8	82.4	85.8	86.8	90.0	812.0
Overall Total	674.8	770.5	854.1	826.9	826.7	831.5	830.9	836.4	836.2	841.6	8,129.5

Tampa Electric Company											
SPP Program Expenditures											
\$ Millions											
SPP Costs by Year	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Total
Capital Total	169.9	168.7	173.1	172.9	169.0	167.5	169.6	166.0	172.5	169.4	1,698.7
O&M Expense Total	31.0	34.0	33.7	35.2	36.3	37.7	39.6	41.2	43.1	45.3	377.1
Overall Total	200.9	202.7	206.8	208.2	205.4	205.2	209.2	207.3	215.6	214.7	2,075.9

Florida Power & Light Company											
SPP Program Expenditures											
\$ Millions											
SPP Costs by Year	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	Total
Total Company											
Capital Total	1,458.9	1,559.5	1,520.4	1,200.8	1,319.0	1,350.0	1,388.4	1,423.4	1,347.6	1,340.1	13,908.0
O&M Expense Total	86.0	86.7	88.0	88.2	94.1	100.3	99.8	100.5	100.9	101.5	946.2
Overall Total	1,544.9	1,646.3	1,608.4	1,289.0	1,413.1	1,450.3	1,488.2	1,523.9	1,448.5	1,441.6	14,854.2

1 **Q. WHAT EFFECTS WILL THE REQUESTS HAVE ON CUSTOMER RATES?**

A. The incremental effects on present customer rates will be significant as measured over multiple ratemaking metrics, including SPP revenue requirements, net plant in service, annual electric revenues, and cost per customer. The following table provides a summary of the revenue requirements by utility and in the aggregate by year and in total for the ten-year period.

Florida Public Utilities Company											
SPP Program Revenue Requirements											
\$ Millions											
SPP Revenue Requirements By Year	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Total
Capital Total	0.3	0.6	2.0	6.0	12.5	17.0	19.0	21.0	23.2	25.7	127.3
O&M Expense Total	1.4	1.6	1.9	3.0	2.9	1.8	1.8	1.8	1.9	1.9	20.0
Overall Total	1.7	2.2	3.9	9.0	15.4	18.9	20.8	22.8	25.1	27.6	147.3

Duke Energy Florida, LLC
SPP Program Revenue Requirements
 \$ Millions

SPP Revenue Requirements By Year	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	Total
Capital Total	77.3	144.2	217.9	303.3	378.5	451.1	522.2	590.7	657.8	722.1	4,065.2
O&M Expense Total	72.1	77.1	79.0	78.1	79.0	81.8	82.4	85.8	86.8	90.0	812.0
Overall Total	149.4	221.3	296.8	381.4	457.5	533.0	604.7	676.5	744.6	812.1	4,877.2

1

Tampa Electric Company
SPP Program Revenue Requirements
 \$ Millions

SPP Revenue Requirements By Year	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Total
Capital Total	17.2	35.8	53.8	72.3	91.4	109.8	127.9	145.5	163.0	180.0	996.6
O&M Expense Total	30.7	33.6	33.4	34.9	36.0	37.4	39.3	40.9	42.8	44.9	374.0
Overall Total	47.9	69.4	87.2	107.2	127.4	147.3	167.2	186.4	205.7	224.9	1,370.7

2

Florida Power & Light Company
SPP Program Revenue Requirements
 \$ Millions

SPP Revenue Requirements By Year Jurisdictional	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	Total
Capital Total	332.9	509.3	685.9	836.6	971.5	1,112.3	1,254.0	1,396.5	1,533.2	1,661.6	10,293.8
O&M Expense Total	85.2	85.9	87.2	87.5	93.3	99.4	98.9	99.6	100.0	100.6	937.6
Overall Total	418.0	595.2	773.2	924.1	1,064.8	1,211.7	1,352.9	1,496.1	1,633.2	1,762.2	11,231.3

3

4

5

6

7

8

In addition to the revenue requirement effects of the proposed SPPs shown on the preceding tables, the following tables compare other ratemaking metrics, including capital expenditures compared to present net plant in service, increases in the revenue requirement compared to present revenues, and the cost per customer. These metrics provide additional context as to the magnitude and the impacts on customer rates.

Total 10-Year Projected Spend and Revenue Requirements
 Compared to Total Net Plant in Service and Revenues
 Actual Results For the 12 Months Ended December 31, 2021
 \$ Millions

	Net Plant In Service	10-Year Proposed Capital Spend	Percentage Increase in Net Plant	2021 Electric Revenues	Projected SPP Revenue Requirement In Year 10	Percentage Increase in Revenues
FPL	44,891.0	13,908.0	31.0%	12,244.3	1,762.2	14.4%
Duke	16,946.5	7,317.5	43.2%	5,111.8	812.1	15.9%
TEC	7,215.5	1,698.7	23.5%	2,180.0	224.9	10.3%
FPUC	94.0	243.1	258.6%	83.7	27.6	33.0%
Total	<u>69,147.0</u>	<u>23,167.4</u>	<u>33.5%</u>	<u>19,619.8</u>	<u>2,826.8</u>	<u>14.4%</u>

1

Total 10-Year Projected SPP Investment Per Customer
 Includes Capital and O&M Investment

	Customers	Projected 10-Year Total Investment \$ Millions	10-Year Investment Per Customer \$
FPL	5,700,000	14,854.2	2,606
Duke	1,879,073	8,129.5	4,326
TEC	824,322	2,075.9	2,518
FPUC	<u>32,993</u>	<u>263.1</u>	<u>7,976</u>
Total	<u>8,436,388</u>	<u>25,322.7</u>	<u>3,002</u>

2

3 **Q. HOW DO THESE COSTS COMPARE TO THE BENEFITS FROM POTENTIAL**
 4 **SAVINGS IN STORM DAMAGE AND RESTORATION COSTS?**

5 A. The estimated costs are much greater than the benefits from potential savings for each
 6 utility and for nearly all of the programs and projects, although FPUC and FPL did not,

1 and refused to, provide quantifications of the benefits from potential savings in storm
 2 damage and restoration costs.

3 The following table provides a summary of the costs and dollar benefits by utility
 4 and in the aggregate by year and in total for the ten-year period and a fifty-year period. I
 5 show \$0 (“n/a”) in benefits for FPUC and FPL, consistent with their failure to quantify any
 6 benefits from potential savings in storm damage and restoration costs.

Total 10-Year Projected SPP Costs and Benefits Summary Includes Capital and O&M Investment						
	Projected 10-Year Total Investment \$ Millions	Projected Annual Avoided Restoration Costs \$ Millions	Escalated Avoided Restoration Costs Over 10 Years \$ Millions	Benefits to Costs Ratio 10 Years %	Escalated Avoided Restoration Costs Over 50 Years \$ Millions	Benefits to Costs Ratio 50 Years %
FPL	14,854.2	n/a	n/a	n/a	n/a	n/a
Duke	8,129.5	56.5	647.7	8%	6,373.0	78%
TEC	2,075.9	13.0	149.5	7%	1,470.6	71%
FPUC	<u>263.1</u>	<u>n/a</u>	<u>n/a</u>	n/a	<u>n/a</u>	n/a
Total	<u>25,322.7</u>	<u>69.5</u>	<u>797.2</u>		<u>7,843.6</u>	

Note: Benefits Calculations Not Provided by FPL and FPUC.

7

8 **Q. WHY ARE THESE SUMMARIES AND COMPARISONS SIGNIFICANT IN**
 9 **THESE PROCEEDINGS?**

10 A. They provide context for the Commission in its review of the proposed SPPs, including the
 11 sheer magnitude of the incremental capital expenditures and O&M expense and the rate
 12 impacts of these costs, as well as for the establishment and application of threshold decision
 13 criteria for the selection, ranking, and magnitude of the SPP programs and projects that are

1 authorized. They also demonstrate that the costs of the proposed SPP programs and
2 projects far outweigh the benefits from savings in storm damage and restoration costs.

3 The Commission also should keep in mind that the impact of the SPP programs is
4 yet another addition to the customer bill in an environment of high inflation, skyrocketing
5 natural gas prices and other base rate increases.

6 **D. Summary of Conclusions and Recommendations**

7 **Q. PLEASE SUMMARIZE YOUR CONCLUSIONS AND RECOMMENDATIONS.**

8 A. Each utility's proposed SPP capital expenditures, O&M expenses, increases in rate base,
9 and resulting increases in customer rates are significant. The SPP capital expenditures and
10 O&M expenses are incremental costs with incremental customer rate impacts. The
11 framework, scope, selection, ranking, magnitude, prudence, and authorization to proceed
12 of the SPP programs and projects will be determined in these proceedings, not in the
13 subsequent SPPCRC proceeding. Therefore, the decision criteria, ratemaking principles,
14 and rate recovery of the SPP project costs are important factors in the decision making
15 process in this and the other SPP proceedings now pending.

16 To qualify for inclusion in the SPP proceedings and cost recovery in the SPPCRC
17 proceedings, the projects and the costs of the projects must be incremental, not simply
18 displacements of base rate costs that would have been incurred during the normal course
19 of business, as well as prudent, used and useful, and just and reasonable both as to amount
20 and customer impact. These factors must be considered in the decision process in the SPP
21 proceedings, not limited to the review that will take place in the SPPCRC proceedings after
22 the projects are selected and costs already have been incurred.

1 The Commission should apply rational and specific decision criteria to the
2 selection, ranking, and magnitude of the proposed programs and projects and apply those
3 decision criteria consistently to all four utilities in these proceedings. The decision criteria
4 should include justification in the form of a benefit/cost analysis in addition to the
5 qualitative assessments of whether the programs and projects will reduce restoration costs
6 and outage times. The economic justification is an important consideration in whether the
7 programs and projects are prudent and reasonable, a determination that can only be made
8 in the SPP proceedings, in contrast to whether the costs actually incurred during
9 implementation of the programs and projects were prudently incurred and reasonable,
10 which is determined in the SPPCRC proceeding.

11 In addition, the total multi-year customer rate impact can be considered only in the
12 SPP proceeding. The SPPCRC proceedings address the actual recovery and annual
13 customer rate impact only after the decision process in these SPP proceedings is complete,
14 projects are approved, and the SPP programs and projects are implemented.

15 Further, it is critical that the customer rate impact reflect only the incremental cost
16 of the SPP projects and that all avoided cost savings be reflected as offsets to those costs
17 either through reductions to the SPPCRC or through reductions to base rates. However, in
18 their SPP filings, the utilities did not, with limited exceptions, explicitly exclude the costs
19 presently recovered in base rates or expressly account for any avoided cost savings. The
20 utilities will retain the avoided cost savings for costs presently recovered in base rates
21 unless these costs are addressed in this proceeding and the SPPCRC proceedings or
22 otherwise included in a negotiated resolution.

1 I recommend that the Commission adopt and consistently apply decision criteria
2 for the selection, ranking, magnitude, and prudence of the SPP programs and projects for
3 the four utilities to ensure that the utilities do not use the SPP and SPPCRC process to
4 displace costs that are subject to and recoverable through the base rate process and shift
5 those costs to recover them through the SPP and SPPCRC process.

6 I concur with Witness Mara's recommendation to exclude the costs of programs
7 and projects that displace base rate costs that would have been incurred during the normal
8 course of business and that are not incurred on an incremental basis specifically to achieve
9 the objectives of the SPP Rule.

10 I recommend that the Commission reject all proposed SPP projects that are not
11 economic, meaning that they do not have a benefit-to-cost ratio of at least 100%. Projects
12 with a benefit-to-cost ratio of less than 100% are not economic, cannot be considered
13 prudent at the point of decision in this proceeding, and cannot be considered prudent or
14 just and reasonable for future recovery through the SPPCRC.

15 I recommend that the Commission adopt and consistently apply uniform
16 methodologies among the utilities to determine the revenue requirements and rate impacts
17 of the programs and projects in these proceedings and that it carry through those uniform
18 methodologies to the rate calculations in the SPPCRC proceeding. More specifically, I
19 recommend that the Commission: 1) exclude construction work in progress ("CWIP") from
20 both the return on rate base and depreciation expense, and instead allow a deferred return
21 on the CWIP until it is converted to plant in service or prudently abandoned; 2) allow
22 property tax only on the net plant at the beginning of each year; 3) require a credit for the
23 avoided depreciation expense on plant that is retired due to SPP plant investments; 4)

1 require a realignment of the costs of pole inspections and vegetation management from
2 base rates to the SPPCRC, to the extent this has not been adopted for FPUC; and 5) require
3 a credit for the avoided O&M expenses due to the SPP plant investments and SPP O&M
4 expenses.

5 **II. DECISION CRITERIA FOR THE RATIONAL SELECTION, RANKING, AND**
6 **MAGNITUDE OF SPP PROGRAMS AND PROJECTS**

7 **Q. DESCRIBE THE FRAMEWORK FOR THE SELECTION AND RANKING OF**
8 **SPP PROGRAMS AND PROJECTS.**

9 A. Section 366.96, Fla. Stat., and Rule 25-6.030, F.A.C., establish the required framework for
10 the utility's SPP, including the utility's identification of projects that are designed to reduce
11 outage restoration costs and outage times, information necessary to develop and apply
12 decision criteria for the selection, ranking, and magnitude of the SPP programs and costs,
13 estimates of the customer rate impacts, and parameters for recovery of the actual costs
14 incurred for the SPP projects offset by costs recovered through base rates and other clause
15 recoveries as well as savings in those costs.

16 The SPP framework provides important customer safeguards that should be
17 enforced to require the utility to: 1) identify new programs and projects or the expansion
18 of existing programs and projects that are not within the scope of its existing base rate
19 programs and cost recoveries in the normal course of business; 2) limit requests to
20 programs and projects that are prudent and reasonable; 3) justify the selections, rankings,
21 and magnitude of SPP programs, projects, and costs; 4) ensure there is a comparison of
22 benefits to costs; 5) effectively consider the rate impact on customers; and 6) ensure that
23 the utility only recovers incremental costs, net of decremental (avoided) costs or reductions
24 in costs (savings), through the SPPCRC.

1 More specifically, Section 366.96(8), Fla. Stat., limits SPP programs and projects
2 to costs not recovered through the utility’s base rates. Section 366.96(8), Fla. Stat., states
3 in part: “The annual transmission and distribution storm protection plan costs may not
4 include costs recovered through the public utility’s base rates.”

5 Section 366.96(2)(c), Fla. Stat., limits SPP programs and projects to costs that are
6 prudent and reasonable. The Statute further defines “[t]ransmission and distribution storm
7 protection plan costs” as “the reasonable and prudent costs to implement an approved
8 transmission and distribution storm protection plan.” §366.96(2)(c), Fla. Stat. Similarly,
9 the SPPCRC Rule requires that costs included in the SPPCRC be “prudent” and
10 “reasonable.” Rule 25-6.031(3), F.A.C. Although the requirements found in the statute
11 are repeated in the SPPCRC Rule, the determination of whether the costs included in the
12 SPPCRC are prudent and reasonable necessarily requires that the SPP programs and
13 projects approved in the SPP docket must be prudent to undertake and implement and that
14 the estimated costs of the programs and projects are reasonable as a threshold matter. The
15 sequential nature of these determinations effectively limits any subsequent assessment of
16 prudence and reasonableness in the SPPCRC proceeding to an after-the-fact assessment of
17 the utility’s implementation of each project and the actual costs incurred.

18 In addition, the SPP Rule requires that the utility quantify the “benefits” and costs,
19 compare the benefits to the costs, and provide an estimate of the revenue requirement
20 effects for each year of the SPP. Rule 25-6.030(3)(d)4, and (3)(g), F.A.C. Section
21 366.96(4), Fla. Stat., requires the Commission to consider this evidence in its evaluation
22 of the SPPs. This information allows the Commission and intervening parties to determine
23 if the proposed projects are economic, or cost-justified, to establish thresholds, or cutoff

1 limitations, based on whether the projects are wholly or partially self-funding through cost
2 savings, or “benefits,” and to consider these factors in establishing limitations based on the
3 customer rate impact, not only in the first year, but over the life of the SPP itself, and then
4 beyond the SPP, extending over the lives of the SPP project costs that were capitalized.

5 Further, Section 366.96, Fla. Stat., and the SPPCRC Rule limit the costs eligible
6 for recovery through the SPPCRC to incremental costs net of avoided costs (savings). The
7 Statute and this Rule specifically require the exclusion of costs that are recovered through
8 base rates and other clause forms of ratemaking recovery.²

9 **Q. ARE THE SPP RULE AND THE SPPCRC RULE SEQUENTIAL AND**
10 **INTERRELATED?**

11 A. Yes. Certain ratemaking determinations required pursuant to the SPPCRC Rule
12 necessarily start with an assessment of the SPP programs and projects that can only be
13 performed in the SPP proceeding, and then are confirmed and refined in the SPPCRC
14 proceeding for cost recovery purposes.

15 In the SPP proceeding, the Commission must determine the prudence of the
16 programs upfront based on whether they are economically justified, whether the projected
17 costs are just and reasonable, and whether the customer rate impact is reasonable. This
18 requires the application of objective thresholds and related screening criteria to select, rank,
19 and determine the magnitude of SPP projects. The Commission also must determine
20 whether the Company has quantified the revenue requirement and customer rate impacts

² § 366.96(8), Fla. Stat.; Rule 25.6.031(6)(a), F.A.C.

1 in an accurate and comprehensive manner, although the final SPPCRC rate quantifications
2 will be performed in the SPPCRC proceeding.

3 **Q. ARE EACH OF THE UTILITIES' PROPOSED PROGRAMS AND PROJECTS**
4 **OUTSIDE THE SCOPE OF THE EXISTING BASE RATE PROGRAMS AND**
5 **COST RECOVERIES IN THE NORMAL COURSE OF BUSINESS?**

6 A. No. FPUC and each other utility have included programs and projects that are within the
7 scope of their existing base rate programs and base rate recoveries in the normal course of
8 business. These programs and projects are listed and addressed in greater detail by Witness
9 Mara. These programs and projects should be excluded from the SPP and the costs should
10 be excluded from recovery through the SPPCRC.

11 The SPPs and SPPCRCs are for new and expanded programs and projects that will
12 reduce restoration costs and outage times and for the recovery of the incremental costs of
13 the SPP programs and projects, not to displace base rate programs and base rate recoveries.
14 Nor are the SPPs and SPPCRCs an alternative and expedited form of rate recovery for any
15 and all costs that arguably improve resiliency or reliability. Absent a demonstrable
16 simultaneous, equivalent corresponding reduction of base rates, neither the SPP Statute nor
17 the SPP or SPPCRC Rules authorize the Commission or the utilities to displace and exclude
18 programs and costs from base rates and then include the programs and costs in the SPPs
19 and SPPCRCs.

20 **Q. ARE EACH OF THE FPUC'S PROPOSED PROGRAMS AND PROJECTS**
21 **PRUDENT AND REASONABLE?**

22 A. No. The utility's programs and costs are not prudent and reasonable unless they meet all
23 of the requirements of the SPP and the SPPCRC Rules that I previously described. Certain

1 of the utility's programs and projects fail these requirements because they are not new or
2 expansions of existing programs outside of base rates in the normal course of business;
3 certain programs and projects fail because they are not economic.

4 **Q. DID THE UTILITIES CONSISTENTLY APPLY A BENEFIT/COST ANALYSIS**
5 **TO DETERMINE THE SELECTION, RANKING, AND MAGNITUDE OF THE**
6 **SPP PROGRAMS?**

7 A. No. The utilities used a variety of decision criteria, qualitative and quantitative, but none
8 of them relied on a benefit/cost analysis as a threshold decision criterion to qualify a
9 program or project for inclusion in its SPP. Nor were the decision criteria consistent among
10 the utilities or even among each utility's SPP programs and projects.³

11 Neither FPUC nor FPL developed or relied on any benefit/cost analyses. Although
12 neither DEF nor Tampa developed or relied on benefit/cost analyses as a threshold decision
13 criterion to qualify their programs, they both used a form of benefit/cost analysis for the
14 ranking and the magnitude of their programs.

15
16 **Q. WHY IS AN ECONOMIC JUSTIFICATION NECESSARY AS A THRESHOLD**
17 **DECISION CRITERION TO QUALIFY PROGRAMS OR PROJECTS FOR**
18 **INCLUSION IN THE SPP?**

19 A. Fundamentally, SPP programs and projects should be authorized only if the benefits exceed
20 the costs; in other words, the benefit-to-cost ratio should be at least 100%. Neither the
21 Statute nor the SPP Rule require the Commission to approve SPP programs and projects

³ I have attached a brief summary of each utility's decision criteria as my Exhibit LK-2.

1 that are uneconomic even if they meet the statutory and SPP Rule objectives to reduce
2 restoration costs and outage times.

3 The programs and projects submitted within the SPP are discretionary and must be
4 incremental, meaning their scope and the costs should be above and beyond the present
5 scope and costs for actual and planned capital expenditures and O&M expenses recovered
6 in base rates in the normal course of business. By its terms, the SPP Rule requires the
7 utility to address and undertake projects “to enhance the utility’s existing infrastructure for
8 the purpose of reducing restoration costs and outage times associated with extreme weather
9 conditions therefore improving overall service reliability.” Rule 25-6.030(2)(a), F.A.C.

10 The SPP programs and projects must be incremental, including the expansions of
11 the pole inspection and vegetation management programs and projects that were previously
12 in effect. If the projects actually had been necessary as base rate programs in the normal
13 course of business, but the utility failed to undertake them, then the utility would have been,
14 and would continue to be, imprudent for its failure to construct “transmission and
15 distribution facilities” that would withstand “extreme weather events” and its failure to
16 undertake maintenance activities that would reduce outage durations and outage expenses.
17 No utility and no other party has made that argument.

18 The economic justification standard allows the utility to propose, and the
19 Commission to set, an appropriate and reasonable benefit-to-cost threshold, whether it is
20 the minimum 100% that I recommend or something greater or lesser.

21 In addition, the economic justification allows the utility and the Commission to
22 rank proposed programs and projects to achieve the greatest value at the lowest customer
23 rate impact.

1 Further, the economic justification allows the utility and the Commission to
2 determine the maximum amount (magnitude) of expenditures for each SPP program and
3 project that will result in net benefits to the utility's customers.

4 **Q. HOW SHOULD THE COMMISSION DETERMINE WHETHER THE PROPOSED**
5 **SPP PROGRAMS AND PROJECTS ARE ECONOMICALLY JUSTIFIED?**

6 A. Typically, economic justification is based on a comparison of the incremental revenues or
7 benefits (savings) that are achieved or achievable to the incremental costs of a project, with
8 the benefits measured as the avoided costs that will not be incurred due to the SPP programs
9 and projects and the incremental costs as the sum of the annual revenue requirements for
10 the SPP programs and projects. The savings in costs includes not only the avoided outage
11 restoration costs that will not be incurred due to extreme weather events, but also the
12 reductions in maintenance expense from the new SPP assets that require less maintenance
13 than the base rate assets that were replaced and the future savings due to near-term
14 accelerated and enhanced vegetation management activities and expense.

15 **Q. DOES THE SPP RULE REQUIRE THAT THE UTILITIES PROVIDE A**
16 **COMPARISON OF THE "COSTS" AND "BENEFITS" TO DETERMINE IF THE**
17 **PROGRAMS AND PROJECTS ARE ECONOMICALLY JUSTIFIED?**

18 A. Yes. The SPP Rule requires the utility to provide "[a] comparison of the costs identified
19 in subparagraph (3)(d)3, and the benefits identified in subparagraph (3)(d)1." Rule 25-
20 6.030(3)(d)4, F.A.C. The context and juxtaposition of the terms "costs" and "benefits"
21 strongly imply a comparison of dollar costs and dollar benefits, not a comparison of dollar
22 costs and qualitative benefits. The latter comparison provides no useful decision making
23 information because it does not provide a useful threshold decision criterion to qualify

1 programs and projects, does not provide a framework for ranking programs and projects,
2 and does not allow a rational quantitative basis for the magnitude of programs and projects.

3 **Q. DID EACH OF THE UTILITIES PROVIDE THE REQUIRED COMPARISON OF**
4 **THE “COSTS” AND “BENEFITS” IN THEIR SPP FILINGS OR IN RESPONSE**
5 **TO DISCOVERY?**

6 A. No. FPUC and FPL provided no dollar quantifications of benefits in their SPP filings and
7 refused to provide any dollar quantifications in response to OPC discovery. FPUC claimed
8 that it had not quantified avoided cost savings benefits and stated that it did not rely on an
9 economic benefit cost criterion for the selection, ranking, or magnitude of its proposed
10 programs and projects.⁴ Both FPUC and FPL argued that the SPP Rule’s text requiring the
11 comparison of costs and benefits did not require the utilities to provide a dollar
12 quantification of the benefits, but instead required only that there had to be benefits, which
13 they qualitatively described to meet the “objectives” and or “requirements” of the SPP
14 Rule.⁵

15 In contrast to FPUC and FPL, DEF and Tampa quantified expected dollar benefits
16 in their SPP filings based on their modeling results and provided additional detail on their
17 modeling and quantifications of the dollar benefits in response to OPC discovery. DEF
18 developed its benefit quantifications using a storm damage model developed by
19 Guidehouse. Tampa developed its benefit quantifications using a Storm Resilience Model,
20 which includes a Storm Impact Model, developed by 1898 & Co.

⁴ FPUC’s response to Interrogatory No. 13(a and b) in OPC’s Third Set of Interrogatories in Docket No. 20220049-EI. I have attached a copy of this response as my Exhibit LK-3.

⁵ FPL’s response to Interrogatory No. 14(a) in OPC’s Third Set of Interrogatories in Docket No. 20220051-EI. I have attached a copy of this response as my Exhibit LK-4.

1 **Q. DOES FPUC HAVE A STORM DAMAGE MODEL SIMILAR TO THE MODELS**
2 **THAT WERE USED BY DEF AND TAMPA TO CALCULATE DOLLAR**
3 **BENEFITS?**

4 A. Yes. All four utilities have storm damage models that can be used to quantify the dollar
5 benefits of the SPP programs and projects. However, while DEF and Tampa used their
6 models for their SPPs; FPUC and FPL did not. FPUC relied on a storm resiliency risk
7 model developed by Pike Engineering, although it is not clear that this model forecasts
8 damage and restoration costs that could be avoided (dollar benefits) due to its SPP
9 programs and projects.

10 Regardless of whether FPUC and FPL have models that could have been used to
11 calculate dollar benefits, the fact is that they chose not to provide dollar benefits in their
12 SPP filings and refused to do so in response to OPC discovery.

13 **Q. ARE ANY OF THE UTILITIES' SPP PROGRAMS ECONOMICALLY**
14 **JUSTIFIED?**

15 A. No. This is extremely problematic. None of the SPP programs has benefits that exceed
16 the costs. None of the utilities used a benefit/cost test to qualify its programs or projects,
17 although DEF and Tampa used a flawed form of a benefit/cost test to rank their programs
18 and projects and to determine the maximum expenditure levels for its programs.

19 **Q. IF THE SPP PROGRAMS ARE NOT ECONOMICALLY JUSTIFIED, CAN THE**
20 **PROGRAMS AND PROJECTS OR THE RELATED COSTS BE PRUDENT OR**
21 **REASONABLE?**

1 A. No. The Statute and the SPP Rule require that the programs and the incremental cost of
2 the programs be prudent and reasonable. If the programs and projects are not economically
3 justified, then the costs should not be incurred; if they are not economically justified, then
4 the programs and projects cannot be prudent and the costs would be imprudent and
5 unreasonable.

6 The Commission, not the utility, is the arbiter of whether these programs and
7 projects are prudent and reasonable. It is not enough for the utility simply to assert that the
8 programs and projects will reduce restoration costs and outage times (without quantifying
9 the dollar benefits from the reduction of restoration costs and outage times). This bar is a
10 starting point as an initial screening criterion, but it is insufficient in and of itself for a
11 determination of prudence and reasonableness.

12 Prudence requires that additional decision criteria be applied to determine the
13 selection, ranking, and magnitude of the programs and projects and the costs. Specifically,
14 an economic benefit/cost criterion is required to determine what programs, if any, are cost
15 effective to undertake. In simple terms, it defies rational thought to undertake discretionary
16 programs and projects and to incur the incremental costs for those programs and projects
17 if the economic benefits are not at least equal to the costs. This is especially relevant given
18 the current economic hardships for ratepayers.

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

20 A. I recommend that the Commission adopt and consistently apply specific decision criteria
21 for the selection, ranking, and magnitude of the utilities' SPP programs and projects for the
22 four utilities to ensure that the utilities are not able to use the SPP and SPPCRC process to

1 A. No. Although each of the utilities calculated the revenue requirements as the sum of the
2 return on rate base plus O&M expense, depreciation expense, and property tax expense,
3 there were differences among the utilities in their calculations of rate base, depreciation
4 expense, and property tax expense. Most significantly, there were differences in their
5 assumptions regarding the conversions of CWIP to plant in service and the resulting
6 calculations of depreciation expense and differences in the calculations of property tax
7 expense.

8 Only Tampa reflected any reductions in depreciation expense on retired plant
9 recovered in base rates that will be replaced by SPP plant assets and recovered through the
10 SPPCRCs. None of utilities reflected reductions in O&M expenses recovered in base rates
11 due to savings from the SPP programs and projects. Both reductions are necessary to
12 ensure that the utilities do not recover costs that they no longer incur as a result of the SPP
13 programs.

14 If these additional savings are not considered in these SPP proceedings and
15 accounted for in the SPPCRC proceeding or otherwise reflected in a negotiated resolution,
16 then the utilities will retain the savings due to the reductions in expenses that presently are
17 recovered in base rates.

18 **Q. DID FPUC'S CALCULATIONS OF THE ESTIMATED REVENUE**
19 **REQUIREMENTS ALSO INCLUDE UNIQUE ERRORS THAT SHOULD BE**
20 **CORRECTED IN THESE PROCEEDINGS?**

21 A. Yes. FPUC had several unique errors in its calculations of the SPP revenue requirements
22 and customer rate impact. FPUC improperly included costs in rate base and depreciation

1 expense that it already incurred prior to the approval of its SPP, which is not allowed
2 pursuant to the SPP Rule and the SPPCRC Rule.⁶

3 FPUC improperly included depreciation expense on CWIP.⁷

4 FPUC improperly included property tax expense on CWIP.⁸

5 FPUC failed to offset the estimated pole inspection and vegetation management
6 expenses with the expenses already incurred for base rate purposes, thus overstating its
7 costs for these SPP programs.⁹ I noted previously that this was a common error among all
8 of the utilities. However, I note that the other three utilities in their 2020 SPPCRC
9 proceedings agreed to realign legacy program costs, including vegetation management
10 expenses, from base rates to SPPCRC rates. In this proceeding, FPUC affirmed that it
11 would recover the costs in the manner directed in these proceedings and acknowledged that
12 it should not double recover the same costs.¹⁰

⁶ In FPUC's response to Interrogatory No. 9 in OPC's Second Set of Interrogatories in Docket No. 20220049-EI, FPUC agreed to remove its investment at December 31, 2021 from its recoverable SPP costs, but did not agree to remove its engineering and planning costs estimated to be incurred in 2022, including those prior to the approval of its SPP from its SPP costs and ratemaking recovery. I have attached a copy of this response as my Exhibit LK-5.

⁷ FPUC's response to Interrogatory No. 19(a) in OPC's Third Set of Interrogatories in Docket No. 20220049-EI. In that response, FPUC agreed that it should not include or recover depreciation expense on CWIP. I have attached a copy of this response as my Exhibit LK-6.

⁸ FPUC's response to Interrogatory No. 19(b) in OPC's Third Set of Interrogatories in Docket No. 20220049-EI. In that response, FPUC agreed that it should not include or recover property tax expense on CWIP. See Exhibit LK-6.

⁹ FPUC's response to Interrogatory No. 20(a) in OPC's Third Set of Interrogatories in Docket No. 20220049-EI. In that response, FPUC stated that it would recover the distribution pole inspection and replacement program and transmission pole inspection and hardening inspection program expenses exclusively through base rates, although this could change in future SPP filings. FPUC stated that it would continue to recover a portion of the vegetation management expenses through base rates and the remaining amount through SPPCRC rates. I have attached a copy of this response as my Exhibit LK-7.

¹⁰ FPUC's response to Interrogatory No. 20(b) in OPC's Third Set of Interrogatories in Docket No. 20220049-EI. See Exhibit LK-7.

1 All of these FPUC errors should be considered and corrected in this SPP proceeding
2 and in the SPPCRC proceeding, including the realignment of legacy program costs,
3 including vegetation management expenses, from base rates to SPPCRC rates.

4 **Q. DID THE UTILITIES ALL INCLUDE CWIP IN RATE BASE?**

5 A. Yes, although there were differences in the assumptions regarding the conversions of
6 CWIP to plant in service among the utilities. More specifically, FPUC assumed that all
7 capital expenditures were closed to plant in service as expended in the current year.¹¹ DEF
8 assumed that CWIP was converted to plant in service throughout the current year. Tampa
9 assumed that CWIP was converted to plant in service throughout the current year. FPL
10 assumed that capital expenditures were closed to plant in service 50% in the current year
11 and 50% in the following year.

12 **Q. IS A RETURN ON CWIP IN RATE BASE EXPLICITLY AUTHORIZED IN THE**
13 **STATUTE, SPP RULE, OR THE SPPCRC RULE?**

14 A. No. Section 366.96(9), Fla. Stat., states “[i]f a capital expenditure is recoverable as a
15 transmission and distribution storm protection plan cost, the public utility may recover the
16 annual depreciation on the cost, calculated at the public utility’s current approved
17 depreciation rates, and a return on the undepreciated balance of the costs calculated at the
18 public utility’s weighted average cost of capital using the last approved return on equity.”
19 Similarly, the SPPCRC Rule states “[t]he utility may recover the annual depreciation
20 expense on capitalized Storm Protection Plan expenditures using the utility’s most recent
21 Commission-approved depreciation rates. The utility may recover a return on the

¹¹ FPUC’s response to Interrogatory No. 19(a) in OPC’s Third Set of Interrogatories in Docket No. 20220049-EI. See Exhibit LK-6.

1 undepreciated balance of the costs calculated at the utility’s weighted average cost of
2 capital using the return on equity most recently approved by the Commission.” Rule 25-
3 6.031(6)(c), F.A.C.

4 The term “undepreciated balance” is not defined in the statute or the SPPCRC Rule,
5 but typically has meaning in an accounting and ratemaking context as “net plant,” defined
6 as gross plant in service less accumulated depreciation. The term “undepreciated” typically
7 is not applied to CWIP because CWIP is not depreciated; only plant in service is
8 depreciated.

9 **Q. IS IT POSSIBLE TO LEGITIMATELY ASSESS WHETHER CWIP COSTS ARE**
10 **PRUDENT PRIOR TO THE COMPLETION OF CONSTRUCTION AND THE**
11 **CONVERSION OF THE CWIP TO PLANT IN SERVICE?**

12 . No. The Commission cannot legitimately assess whether CWIP costs incurred are prudent
13 until all costs have been incurred and converted to plant in service (or an abandonment has
14 occurred), whether the scope of the work actually completed was consistent with the scope
15 included in the approved SPP programs and projects, and whether the costs actually
16 incurred were consistent with the utility’s estimated costs included in the approved SPP
17 programs and projects.

18 **Q. ARE THERE ALTERNATIVES TO A RETURN ON CWIP IN RATE BASE**
19 **INCLUDED IN THE REVENUE REQUIREMENT AND CUSTOMER IMPACTS**
20 **CONSISTENT WITH THE SUBSEQUENT CONSIDERATION OF PRUDENCE**
21 **AFTER THE CWIP HAS BEEN CONVERTED TO PLANT IN SERVICE?**

1 A. Yes. As alternatives, a return on CWIP can be deferred either as allowance for funds used
2 during construction (“AFUDC”) or as a miscellaneous deferred debit. Once construction
3 is completed and the CWIP is converted to plant in service, then the deferred return will be
4 added to the direct construction expenditures as plant in service in rate base and included
5 in the depreciation expense in the SPPCRC revenue requirement.

6 **Q. WHY IS THE RETURN ON CWIP A CONCERN THAT NEEDS TO BE**
7 **ADDRESSED IN THESE PROCEEDINGS?**

8 A. It is a concern because construction expenditures are not converted from CWIP to plant in
9 service as they are incurred, but rather only after construction is completed. There will be
10 no actual depreciation expense until the construction expenditures are converted from
11 CWIP to plant in service.

12 The return on CWIP also is a concern because all of the utilities incur engineering
13 costs prior to incurring actual construction expenditures on specific projects. Those costs
14 cannot be deemed prudent or reasonable unless and until the costs are charged to specific
15 projects, construction is completed (or prudently abandoned), and the CWIP is converted
16 to plant in service.

17 **Q. IS THERE A SIMILAR CONCERN WITH ANOTHER COST INCLUDED IN**
18 **RATE BASE BY TAMPA THAT SHOULD BE ADDRESSED FOR ALL FOUR**
19 **UTILITIES?**

20 A. Yes. Tampa has established a separate warehouse and inventory of materials and supplies
21 for its SPP programs and included these costs in rate base and the return on these
22 inventories in its SPP revenue requirement and customer rate impact, which raises a

1 concern similar to the return on CWIP. Such inventory costs should not be included in rate
2 base or the return on these inventories in the SPP revenue requirement and customer rate
3 impact in any utility's SPP or SPPCRC. This type of item should not be included in any
4 company's SPP. As an alternative, a return on such inventories can be deferred either as
5 AFUDC or as a miscellaneous deferred debit, similar to the alternatives for the return on
6 CWIP.

7 **Q. DOES THIS COMPLETE YOUR PREFILED DIRECT TESTIMONY?**

8 A. Yes.

CERTIFICATE OF SERVICE
Docket No. 20200049-EI

I **HEREBY CERTIFY** that a true and correct copy of the forgoing has been furnished by electronic mail on this 31st day of May 2022, to the following:

Mike Cassel
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Patricia Christensen
Associate Public Counsel

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)

Chartered Global Management Accountant (CGMA)

PROFESSIONAL AFFILIATIONS

American Institute of Certified Public Accountants

Georgia Society of Certified Public Accountants

Institute of Management Accountants

Society of Depreciation Professionals

Mr. Kollen has more than forty 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
City of Austin
Georgia Public Service Commission Staff
Florida Office of Public Counsel
Indiana Office of Utility Consumer Counsel
Kentucky Office of Attorney General
Louisiana Public Service Commission
Louisiana Public Service Commission Staff
Maine Office of Public Advocate
New York City
New York State Energy Office
South Carolina Office of Regulatory Staff
Texas Office of Public Utility Counsel
Utah Office of Consumer Services

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 2022**

Date	Case	Jurisdict.	Party	Utility	Subject
10/86	U-17282 Interim	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Cash revenue requirements financial solvency.
11/86	U-17282 Interim Rebuttal	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Cash revenue requirements financial solvency.
12/86	9613	KY	Attorney General Div. of Consumer Protection	Big Rivers Electric Corp.	Revenue requirements accounting adjustments financial workout plan.
1/87	U-17282 Interim	LA 19th Judicial District Ct.	Louisiana Public Service Commission Staff	Gulf States Utilities	Cash revenue requirements, financial solvency.
3/87	General Order 236	WV	West Virginia Energy Users' Group	Monongahela Power Co.	Tax Reform Act of 1986.
4/87	U-17282 Prudence	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Prudence of River Bend 1, economic analyses, cancellation studies.
4/87	M-100 Sub 113	NC	North Carolina Industrial Energy Consumers	Duke Power Co.	Tax Reform Act of 1986.
5/87	86-524-E-SC	WV	West Virginia Energy Users' Group	Monongahela Power Co.	Revenue requirements, Tax Reform Act of 1986.
5/87	U-17282 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	Louisville Gas &	Revenue requirements, O&M expense, capital

**Expert Testimony Appearances
of
Lane Kollen
As of April 2022**

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

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

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

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

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

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

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11/97	R-00973953 (Surrebuttal)	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning.
11/97	R-973981	PA	West Penn Power Industrial Intervenors	West Penn Power Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, fossil decommissioning, revenue requirements, securitization.
11/97	R-974104	PA	Duquesne Industrial Intervenors	Duquesne Light Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning, revenue requirements, securitization.
12/97	R-973981 (Surrebuttal)	PA	West Penn Power Industrial Intervenors	West Penn Power Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, fossil decommissioning, revenue requirements.
12/97	R-974104 (Surrebuttal)	PA	Duquesne Industrial Intervenors	Duquesne Light Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning, revenue requirements, securitization.
1/98	U-22491 (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, other revenue requirement issues.
2/98	8774	MD	Westvaco	Potomac Edison Co.	Merger of Duquesne, AE, customer safeguards, savings sharing.
3/98	U-22092 (Allocated Stranded Cost Issues)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Restructuring, stranded costs, regulatory assets, securitization, regulatory mitigation.
3/98	8390-U	GA	Georgia Natural Gas Group, Georgia Textile Manufacturers Assoc.	Atlanta Gas Light Co.	Restructuring, unbundling, stranded costs, incentive regulation, revenue requirements.
3/98	U-22092 (Allocated Stranded Cost Issues) (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Restructuring, stranded costs, regulatory assets, securitization, regulatory mitigation.
3/98	U-22491 (Supplemental Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, other revenue requirement issues.
10/98	97-596	ME	Maine Office of the Public Advocate	Bangor Hydro-Electric Co.	Restructuring, unbundling, stranded costs, T&D revenue requirements.
10/98	9355-U	GA	Georgia Public Service Commission Adversary Staff	Georgia Power Co.	Affiliate transactions.
10/98	U-17735 Rebuttal	LA	Louisiana Public Service Commission Staff	Cajun Electric Power Cooperative	G&T cooperative ratemaking policy, other revenue requirement issues.

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Date	Case	Jurisdict.	Party	Utility	Subject
11/98	U-23327	LA	Louisiana Public Service Commission Staff	SWEPCO, CSW and AEP	Merger policy, savings sharing mechanism, affiliate transaction conditions.
12/98	U-23358 (Direct)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, tax issues, and other revenue requirement issues.
12/98	98-577	ME	Maine Office of Public Advocate	Maine Public Service Co.	Restructuring, unbundling, stranded cost, T&D revenue requirements.
1/99	98-10-07	CT	Connecticut Industrial Energy Consumers	United Illuminating Co.	Stranded costs, investment tax credits, accumulated deferred income taxes, excess deferred income taxes.
3/99	U-23358 (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, tax issues, and other revenue requirement issues.
3/99	98-474	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co.	Revenue requirements, alternative forms of regulation.
3/99	98-426	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Revenue requirements, alternative forms of regulation.
3/99	99-082	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co.	Revenue requirements.
3/99	99-083	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Revenue requirements.
4/99	U-23358 (Supplemental Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, tax issues, and other revenue requirement issues.
4/99	99-03-04	CT	Connecticut Industrial Energy Consumers	United Illuminating Co.	Regulatory assets and liabilities, stranded costs, recovery mechanisms.
4/99	99-02-05	CT	Connecticut Industrial Utility Customers	Connecticut Light and Power Co.	Regulatory assets and liabilities, stranded costs, recovery mechanisms.
5/99	98-426 99-082 (Additional Direct)	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co.	Revenue requirements.
5/99	98-474 99-083 (Additional Direct)	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Revenue requirements.
5/99	98-426 98-474 (Response to Amended Applications)	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co., Kentucky Utilities Co.	Alternative regulation.
6/99	97-596	ME	Maine Office of Public Advocate	Bangor Hydro-Electric Co.	Request for accounting order regarding electric industry restructuring costs.
7/99	U-23358	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Affiliate transactions, cost allocations.

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

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

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Date	Case	Jurisdict.	Party	Utility	Subject
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.
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.

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Date	Case	Jurisdic.	Party	Utility	Subject
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.
11/02	2002-00146 2002-00147	KY	Kentucky Industrial Utilities Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric Co.	Environmental compliance costs and surcharge recovery.
01/03	2002-00169	KY	Kentucky Industrial Utilities Customers, Inc.	Kentucky Power Co.	Environmental compliance costs and surcharge recovery.
04/03	2002-00429 2002-00430	KY	Kentucky Industrial Utilities Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric Co.	Extension of merger surcredit, flaws in Companies' studies.
04/03	U-26527	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Revenue requirements, corporate franchise tax, conversion to LLC, capital structure, post-test year adjustments.
06/03	EL01-88-000 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	System Agreement, production cost equalization, tariffs.

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

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Date	Case	Jurisdic.	Party	Utility	Subject
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.
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	GA	Georgia Public Service	Atmos Energy Corp.	Affiliate transactions, cost allocations, capitalization,

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Date	Case	Jurisdict.	Party	Utility	Subject
	Panel with Victoria Taylor		Commission Adversary Staff		cost of debt.
10/05	04-42	DE	Delaware Public Service Commission Staff	Artesian Water Co.	Allocation of tax net operating losses between regulated and unregulated.
11/05	2005-00351 2005-00352	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric	Workforce Separation Program cost recovery and shared savings through VDT surcredit.
01/06	2005-00341	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Co.	System Sales Clause Rider, Environmental Cost Recovery Rider. Net Congestion Rider, Storm damage, vegetation management program, depreciation, off-system sales, maintenance normalization, pension and OPEB.
03/06	PUC Docket 31994	TX	Cities	Texas-New Mexico Power Co.	Stranded cost recovery through competition transition or change.
05/06	31994 Supplemental	TX	Cities	Texas-New Mexico Power Co.	Retrospective ADFIT, prospective ADFIT.
03/06	U-21453, U-20925, U-22092 (Subdocket B)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Jurisdictional separation plan.
03/06	NOPR Reg 104385-OR	IRS	Alliance for Valley Health Care and Houston Council for Health Education	AEP Texas Central Company and CenterPoint Energy Houston Electric	Proposed Regulations affecting flow- through to ratepayers of excess deferred income taxes and investment tax credits on generation plant that is sold or deregulated.
04/06	U-25116	LA	Louisiana Public Service Commission Staff	Entergy Louisiana, Inc.	2002-2004 Audit of Fuel Adjustment Clause Filings. Affiliate transactions.
07/06	R-00061366, Et. al.	PA	Met-Ed Ind. Users Group Pennsylvania Ind. Customer Alliance	Metropolitan Edison Co., Pennsylvania Electric Co.	Recovery of NUG-related stranded costs, government mandated program costs, storm damage costs.
07/06	U-23327	LA	Louisiana Public Service Commission Staff	Southwestern Electric Power Co.	Revenue requirements, formula rate plan, banking proposal.
08/06	U-21453, U-20925, U-22092 (Subdocket J)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Jurisdictional separation plan.
11/06	05CVH03-3375 Franklin County Court Affidavit	OH	Various Taxing Authorities (Non-Utility Proceeding)	State of Ohio Department of Revenue	Accounting for nuclear fuel assemblies as manufactured equipment and capitalized plant.
12/06	U-23327 Subdocket A Reply Testimony	LA	Louisiana Public Service Commission Staff	Southwestern Electric Power Co.	Revenue requirements, formula rate plan, banking proposal.
03/07	U-29764	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc., Entergy Louisiana, LLC	Jurisdictional allocation of Entergy System Agreement equalization remedy receipts.

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Date	Case	Jurisdict.	Party	Utility	Subject
03/07	PUC Docket 33309	TX	Cities	AEP Texas Central Co.	Revenue requirements, including functionalization of transmission and distribution costs.
03/07	PUC Docket 33310	TX	Cities	AEP Texas North Co.	Revenue requirements, including functionalization of transmission and distribution costs.
03/07	2006-00472	KY	Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative	Interim rate increase, RUS loan covenants, credit facility requirements, financial condition.
03/07	U-29157	LA	Louisiana Public Service Commission Staff	Cleco Power, LLC	Permanent (Phase II) storm damage cost recovery.
04/07	U-29764 Supplemental and Rebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc., Entergy Louisiana, LLC	Jurisdictional allocation of Entergy System Agreement equalization remedy receipts.
04/07	ER07-682-000 Affidavit	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Allocation of intangible and general plant and A&G expenses to production and state income tax effects on equalization remedy receipts.
04/07	ER07-684-000 Affidavit	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Fuel hedging costs and compliance with FERC USOA.
05/07	ER07-682-000 Supplemental Affidavit	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Allocation of intangible and general plant and A&G expenses to production and account 924 effects on MSS-3 equalization remedy payments and receipts.
06/07	U-29764	LA	Louisiana Public Service Commission Staff	Entergy Louisiana, LLC, Entergy Gulf States, Inc.	Show cause for violating LPSC Order on fuel hedging costs.
07/07	2006-00472	KY	Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative	Revenue requirements, post-test year adjustments, TIER, surcharge revenues and costs, financial need.
07/07	ER07-956-000 Affidavit	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Storm damage costs related to Hurricanes Katrina and Rita and effects of MSS-3 equalization payments and receipts.
10/07	05-UR-103 Direct	WI	Wisconsin Industrial Energy Group	Wisconsin Electric Power Company, Wisconsin Gas, LLC	Revenue requirements, carrying charges on CWIP, amortization and return on regulatory assets, working capital, incentive compensation, use of rate base in lieu of capitalization, quantification and use of Point Beach sale proceeds.
10/07	05-UR-103 Surrebuttal	WI	Wisconsin Industrial Energy Group	Wisconsin Electric Power Company, Wisconsin Gas, LLC	Revenue requirements, carrying charges on CWIP, amortization and return on regulatory assets, working capital, incentive compensation, use of rate base in lieu of capitalization, quantification and use of Point Beach sale proceeds.
10/07	25060-U Direct	GA	Georgia Public Service Commission Public Interest Adversary Staff	Georgia Power Company	Affiliate costs, incentive compensation, consolidated income taxes, §199 deduction.

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Date	Case	Jurisdict.	Party	Utility	Subject
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.
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.

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Date	Case	Jurisdic.	Party	Utility	Subject
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, ELG v ASL depreciation procedures, depreciation expenses, federal and state income tax expense, capitalization, cost of debt.
11/08	EL08-51	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Spindletop gas storage facilities, regulatory asset and bandwidth remedy.
11/08	35717	TX	Cities Served by Oncor Delivery Company	Oncor Delivery Company	Recovery of old meter costs, asset ADFIT, cash working capital, recovery of prior year restructuring costs, levelized recovery of storm damage costs, prospective storm damage accrual, consolidated tax savings adjustment.
12/08	27800	GA	Georgia Public Service Commission	Georgia Power Company	AFUDC versus CWIP in rate base, mirror CWIP, certification cost, use of short term debt and trust preferred financing, CWIP recovery, regulatory incentive.
01/09	ER08-1056	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Entergy System Agreement bandwidth remedy calculations, including depreciation expense, ADIT, capital structure.
01/09	ER08-1056 Supplemental Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Blytheville leased turbines; accumulated depreciation.

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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 Answer	CO	CF&I Steel, Rocky Mountain Steel Mills LP, Climax Molybdenum Company	Public Service Company of Colorado	Forecasted test year, historic test year, proforma adjustments for major plant additions, tax depreciation.

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09/09	6680-UR-117 Direct and Surrebuttal	WI	Wisconsin Industrial Energy Group	Wisconsin Power and Light Company	Revenue requirements, CWIP in rate base, deferral mitigation, payroll, capacity shutdowns, regulatory assets, rate of return.
10/09	09A-415E Answer	CO	Cripple Creek & Victor Gold Mining Company, et al.	Black Hills/CO Electric Utility Company	Cost prudence, cost sharing mechanism.
10/09	EL09-50 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Waterford 3 sale/leaseback accumulated deferred income taxes, Entergy System Agreement bandwidth remedy calculations.
10/09	2009-00329	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Company, Kentucky Utilities Company	Trimble County 2 depreciation rates.
12/09	PUE-2009-00030	VA	Old Dominion Committee for Fair Utility Rates	Appalachian Power Company	Return on equity incentive.
12/09	ER09-1224 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Hypothetical versus actual costs, out of period costs, Spindletop deferred capital costs, Waterford 3 sale/leaseback ADIT.
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.

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Date	Case	Jurisdict.	Party	Utility	Subject
04/10	2009-00459	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Revenue requirement issues.
04/10	2009-00548, 2009-00549	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Company, Louisville Gas and Electric Company	Revenue requirement issues.
08/10	31647	GA	Georgia Public Service Commission Staff	Atlanta Gas Light Company	Revenue requirement and synergy savings issues.
08/10	31647 Wackerly-Kollen Panel	GA	Georgia Public Service Commission Staff	Atlanta Gas Light Company	Affiliate transaction and Customer First program issues.
08/10	2010-00204	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Company, Kentucky Utilities Company	PPL acquisition of E.ON U.S. (LG&E and KU) conditions, acquisition savings, sharing deferral mechanism.
09/10	38339 Direct and Cross-Rebuttal	TX	Gulf Coast Coalition of Cities	CenterPoint Energy Houston Electric	Revenue requirement issues, including consolidated tax savings adjustment, incentive compensation FIN 48; AMS surcharge including roll-in to base rates; rate case expenses.
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	SWEPSCO	Fuel audit: S02 allowance expense, variable O&M expense, off-system sales margin sharing.
11/10	U-23327 Rebuttal	LA	Louisiana Public Service Commission	SWEPSCO	Fuel audit: S02 allowance expense, variable O&M expense, off-system sales margin sharing.
09/10	U-31351	LA	Louisiana Public Service Commission Staff	SWEPSCO and Valley Electric Membership Cooperative	Sale of Valley assets to SWEPSCO 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.

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Date	Case	Jurisdict.	Party	Utility	Subject
10/10	U-23327 Subdocket F Direct	LA	Louisiana Public Service Commission Staff	SWEPCO	AFUDC adjustments in Formula Rate Plan.
11/10	EL10-55 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc., Entergy Operating Cos	Depreciation rates and expense input effects on System Agreement tariffs.
12/10	ER10-1350 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc. Entergy Operating Cos	Waterford 3 lease amortization, ADIT, and fuel inventory effects on System Agreement tariffs.
01/11	ER10-1350 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc., Entergy Operating Cos	Waterford 3 lease amortization, ADIT, and fuel inventory effects on System Agreement tariffs.
03/11	ER10-2001 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc., Entergy Arkansas, Inc.	EAI depreciation rates.
04/11	Cross-Answering				
04/11	U-23327 Subdocket E	LA	Louisiana Public Service Commission Staff	SWEPCO	Settlement, incl resolution of 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.

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Date	Case	Jurisdiction	Party	Utility	Subject
08/11	ER11-2161 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and Entergy Texas, Inc.	ETI depreciation rates; accounting issues.
09/11	PUC Docket 39504	TX	Gulf Coast Coalition of Cities	CenterPoint Energy Houston Electric	Investment tax credit, excess deferred income taxes; normalization.
09/11	2011-00161 2011-00162	KY	Kentucky Industrial Utility Consumers, Inc.	Louisville Gas & Electric Company, Kentucky Utilities Company	Environmental requirements and financing.
10/11	11-4571-EL-UNC 11-4572-EL-UNC	OH	Ohio Energy Group	Columbus Southern Power Company, Ohio Power Company	Significantly excessive earnings.
10/11	4220-UR-117 Direct	WI	Wisconsin Industrial Energy Group	Northern States Power-Wisconsin	Nuclear O&M, depreciation.
11/11	4220-UR-117 Surrebuttal	WI	Wisconsin Industrial Energy Group	Northern States Power-Wisconsin	Nuclear O&M, depreciation.
11/11	PUC Docket 39722	TX	Cities Served by AEP Texas Central Company	AEP Texas Central Company	Investment tax credit, excess deferred income taxes; normalization.
02/12	PUC Docket 40020	TX	Cities Served by Oncor	Lone Star Transmission, LLC	Temporary rates.
03/12	11AL-947E Answer	CO	Climax Molybdenum Company and CF&I Steel, L.P. d/b/a Evraz Rocky Mountain Steel	Public Service Company of Colorado	Revenue requirements, including historic test year, future test year, CACJA CWIP, contra-AFUDC.
03/12	2011-00401	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Big Sandy 2 environmental retrofits and environmental surcharge recovery.
4/12	2011-00036 Direct Rehearing Supplemental Rebuttal Rehearing	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Rate case expenses, depreciation rates and expense.
04/12	10-2929-EL-UNC	OH	Ohio Energy Group	AEP Ohio Power	State compensation mechanism, CRES capacity charges, Equity Stabilization Mechanism
05/12	11-346-EL-SSO 11-348-EL-SSO	OH	Ohio Energy Group	AEP Ohio Power	State compensation mechanism, Equity Stabilization Mechanism, Retail Stability Rider.
05/12	11-4393-EL-RDR	OH	Ohio Energy Group	Duke Energy Ohio, Inc.	Incentives for over-compliance on EE/PDR mandates.

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06/12	40020	TX	Cities Served by Oncor	Lone Star Transmission, LLC	Revenue requirements, including ADIT, bonus depreciation and NOL, working capital, self insurance, depreciation rates, federal income tax expense.
07/12	120015-EI	FL	South Florida Hospital and Healthcare Association	Florida Power & Light Company	Revenue requirements, including vegetation management, nuclear outage expense, cash working capital, CWIP in rate base.
07/12	2012-00063	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Environmental retrofits, including environmental surcharge recovery.
09/12	05-UR-106	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Electric Power Company	Section 1603 grants, new solar facility, payroll expenses, cost of debt.
10/12	2012-00221 2012-00222	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Company, Kentucky Utilities Company	Revenue requirements, including off-system sales, outage maintenance, storm damage, injuries and damages, depreciation rates and expense.
10/12	120015-EI Direct	FL	South Florida Hospital and Healthcare Association	Florida Power & Light Company	Settlement issues.
11/12	120015-EI Rebuttal	FL	South Florida Hospital and Healthcare Association	Florida Power & Light Company	Settlement issues.
10/12	40604	TX	Steering Committee of Cities Served by Oncor	Cross Texas Transmission, LLC	Policy and procedural issues, revenue requirements, including AFUDC, ADIT – bonus depreciation & NOL, incentive compensation, staffing, self-insurance, net salvage, depreciation rates and expense, income tax expense.
11/12	40627 Direct	TX	City of Austin d/b/a Austin Energy	City of Austin d/b/a Austin Energy	Rate case expenses.
12/12	40443	TX	Cities Served by SWEPCO	Southwestern Electric Power Company	Revenue requirements, including depreciation rates and service lives, O&M expenses, consolidated tax savings, CWIP in rate base, Turk plant costs.
12/12	U-29764	LA	Louisiana Public Service Commission Staff	Entergy Gulf States Louisiana, LLC and Entergy Louisiana, LLC	Termination of purchased power contracts between EGSL and ETI, Spindletop regulatory asset.
01/13	ER12-1384 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Gulf States Louisiana, LLC and Entergy Louisiana, LLC	Little Gypsy 3 cancellation costs.
02/13	40627 Rebuttal	TX	City of Austin d/b/a Austin Energy	City of Austin d/b/a Austin Energy	Rate case expenses.
03/13	12-426-EL-SSO	OH	The Ohio Energy Group	The Dayton Power and Light Company	Capacity charges under state compensation mechanism, Service Stability Rider, Switching Tracker.

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04/13	12-2400-EL-UNC	OH	The Ohio Energy Group	Duke Energy Ohio, Inc.	Capacity charges under state compensation mechanism, deferrals, rider to recover deferrals.
04/13	2012-00578	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Resource plan, including acquisition of interest in Mitchell plant.
05/13	2012-00535	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Revenue requirements, excess capacity, restructuring.
06/13	12-3254-EL-UNC	OH	The Ohio Energy Group, Inc., Office of the Ohio Consumers' Counsel	Ohio Power Company	Energy auctions under CBP, including reserve prices.
07/13	2013-00144	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Biomass renewable energy purchase agreement.
07/13	2013-00221	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Agreements to provide Century Hawesville Smelter market access.
10/13	2013-00199	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Revenue requirements, excess capacity, restructuring.
12/13	2013-00413	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Agreements to provide Century Sebree Smelter market access.
01/14	ER10-1350 Direct and Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Waterford 3 lease accounting and treatment in annual bandwidth filings.
02/14	U-32981	LA	Louisiana Public Service Commission	Entergy Louisiana, LLC	Montauk renewable energy PPA.
04/14	ER13-432 Direct	FERC	Louisiana Public Service Commission	Entergy Gulf States Louisiana, LLC and Entergy Louisiana, LLC	Union Pacific 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	Union Pacific 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.

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Date	Case	Jurisdict.	Party	Utility	Subject
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.
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.

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

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Date	Case	Jurisdict.	Party	Utility	Subject
05/16	2016-00026 2016-00027	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric Co.	Need for environmental projects, calculation of environmental surcharge rider.
05/16	16-G-0058 16-G-0059	NY	New York City	Keyspan Gas East Corp., Brooklyn Union Gas Company	Depreciation, including excess reserves, leak prone pipe.
06/16	160088-EI	FL	South Florida Hospital and Healthcare Association	Florida Power and Light Company	Fuel Adjustment Clause Incentive Mechanism re: economy sales and purchases, asset optimization.
07/16	160021-EI	FL	South Florida Hospital and Healthcare Association	Florida Power and Light Company	Revenue requirements, including capital recovery, depreciation, ADIT.
07/16	16-057-01	UT	Office of Consumer Services	Dominion Resources, Inc. / Questar Corporation	Merger, risks, harms, benefits, accounting.
08/16	15-1022-EL-UNC 16-1105-EL-UNC	OH	Ohio Energy Group	AEP Ohio Power Company	SEET earnings, effects of other pending proceedings.
9/16	2016-00162	KY	Office of the Attorney General	Columbia Gas Kentucky	Revenue requirements, O&M expense, depreciation, affiliate transactions.
09/16	E-22 Sub 519, 532, 533	NC	Nucor Steel	Dominion North Carolina Power Company	Revenue requirements, deferrals and amortizations.
09/16	15-1256-G-390P (Reopened) 16-0922-G-390P	WV	West Virginia Energy Users Group	Mountaineer Gas Company	Infrastructure rider, including NOL ADIT and other income tax normalization and calculation issues.
10/16	10-2929-EL-UNC 11-346-EL-SSO 11-348-EL-SSO 11-349-EL-SSO 11-350-EL-SSO 14-1186-EL-RDR	OH	Ohio Energy Group	AEP Ohio Power Company	State compensation mechanism, capacity cost, Retail Stability Rider deferrals, refunds, SEET.
11/16	16-0395-EL-SSO Direct	OH	Ohio Energy Group	Dayton Power & Light Company	Credit support and other riders; financial stability of Utility, holding company.
12/16	Formal Case 1139	DC	Healthcare Council of the National Capital Area	Potomac Electric Power Company	Post test year adjust, merger costs, NOL ADIT, incentive compensation, rent.
01/17	46238	TX	Steering Committee of Cities Served by Oncor	Oncor Electric Delivery Company	Next Era acquisition of Oncor; goodwill, transaction costs, transition costs, cost deferrals, ratemaking issues.
02/17	16-0395-EL-SSO Direct (Stipulation)	OH	Ohio Energy Group	Dayton Power & Light Company	Non-unanimous stipulation re: credit support and other riders; financial stability of utility, holding company.
02/17	45414	TX	Cities of Midland, McAllen, and Colorado City	Sharyland Utilities, LP, Sharyland Distribution & Transmission Services, LLC	Income taxes, depreciation, deferred costs, affiliate expenses.

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Date	Case	Jurisdict.	Party	Utility	Subject
03/17	2016-00370 2016-00371	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Company, Louisville Gas and Electric Company	AMS, capital expenditures, maintenance expense, amortization expense, depreciation rates and expense.
06/17	29849 (Panel with Philip Hayet)	GA	Georgia Public Service Commission Staff	Georgia Power Company	Vogtle 3 and 4 economics.
08/17	17-0296-E-PC	WV	West Virginia Energy Users Group	Monongahela Power Company, The Potomac Edison Power Company	ADIT, OPEB.
10/17	2017-00179	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Weather normalization, Rockport lease, O&M, incentive compensation, depreciation, income taxes.
10/17	2017-00287	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Fuel cost allocation to native load customers.
12/17	2017-00321	KY	Attorney General	Duke Energy Kentucky (Electric)	Revenues, depreciation, income taxes, O&M, regulatory assets, environmental surcharge rider, FERC transmission cost reconciliation rider.
12/17	29849 (Panel with Philip Hayet, Tom Newsome)	GA	Georgia Public Service Commission Staff	Georgia Power Company	Vogtle 3 and 4 economics, tax abandonment loss.
01/18	2017-00349	KY	Kentucky Attorney General	Atmos Energy Kentucky	O&M expense, depreciation, regulatory assets and amortization, Annual Review Mechanism, Pipeline Replacement Program and Rider, affiliate expenses.
06/18	18-0047	OH	Ohio Energy Group	Ohio Electric Utilities	Tax Cuts and Jobs Act. Reduction in income tax expense; amortization of excess ADIT.
07/18	T-34695	LA	LPSC Staff	Crimson Gulf, LLC	Revenues, depreciation, income taxes, O&M, ADIT.
08/18	48325	TX	Cities Served by Oncor	Oncor Electric Delivery Company	Tax Cuts and Jobs Act; amortization of excess ADIT.
08/18	48401	TX	Cities Served by TNMP	Texas-New Mexico Power Company	Revenues, payroll, income taxes, amortization of excess ADIT, capital structure.
08/18	2018-00146	KY	KIUC	Big Rivers Electric Corporation	Station Two contracts termination, regulatory asset, regulatory liability for savings
09/18	20170235-EI 20170236-EU	FL	Office of Public Counsel	Florida Power & Light Company	FP&L acquisition of City of Vero Beach municipal electric utility systems.
10/18	Direct Supplemental Direct				

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Date	Case	Jurisdict.	Party	Utility	Subject
09/18	2017-370-E Direct	SC	Office of Regulatory Staff	South Carolina Electric & Gas Company and Dominion Energy, Inc.	Recovery of Summer 2 and 3 new nuclear development costs, related regulatory liabilities, securitization, NOL carryforward and ADIT, TCJA savings, merger conditions and savings.
10/18	2017-207, 305, 370-E Surrebuttal Supplemental Surrebuttal				
12/18	2018-00261	KY	Attorney General	Duke Energy Kentucky (Gas)	Revenues, O&M, regulatory assets, payroll, integrity management, incentive compensation, cash working capital.
01/19	2018-00294 2018-00295	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Company, Louisville Gas & Electric Company	AFUDC v. CWIP in rate base, transmission and distribution plant additions, capitalization, revenues generation outage expense, depreciation rates and expenses, cost of debt.
01/19	2018-00281	KY	Attorney General	Atmos Energy Corp.	AFUDC v. CWIP in rate base, ALG v. ELG depreciation rates, cash working capital, PRP Rider, forecast plant additions, forecast expenses, cost of debt, corporate cost allocation.
02/19	UD-18-17 Direct	New Orleans	Crescent City Power Users Group	Entergy New Orleans, LLC	Post-test year adjustments, storm reserve fund, NOL ADIT, FIN48 ADIT, cash working capital, depreciation, amortization, capital structure, formula rate plans, purchased power rider.
04/19	Surrebuttal and Cross-Answering				
03/19	2018-0358	KY	Attorney General	Kentucky American Water Company	Capital expenditures, cash working capital, payroll expense, incentive compensation, chemicals expense, electricity expense, water losses, rate case expense, excess deferred income taxes.
03/19	48929	TX	Steering Committee of Cities Served by Oncor	Oncor Electric Delivery Company LLC, Sempra Energy, Sharyland Distribution & Transmission Services, L.L.C., Sharyland Utilities, L.P.	Sale, transfer, merger transactions, hold harmless and other regulatory conditions.
06/19	49421	TX	Gulf Coast Coalition of Cities	CenterPoint Energy Houston Electric	Prepaid pension asset, accrued OPEB liability, regulatory assets and liabilities, merger savings, storm damage expense, excess deferred income taxes.
07/19	49494	TX	Cities Served by AEP Texas	AEP Texas, Inc.	Plant in service, prepaid pension asset, O&M, ROW costs, incentive compensation, self-insurance expense, excess deferred income taxes.
08/19	19-G-0309 19-G-0310	NY	New York City	National Grid	Depreciation rates, net negative salvage.

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Date	Case	Jurisdict.	Party	Utility	Subject
10/19	42315	GA	Atlanta Gas Light Company	Public Interest Advocacy Staff	Capital expenditures, O&M expense, prepaid pension asset, incentive compensation, merger savings, affiliate expenses, excess deferred income taxes.
10/19	45253	IN	Duke Energy Indiana	Office of Utility Consumer Counselor	Prepaid pension asset, inventories, regulatory assets and liabilities, unbilled revenues, incentive compensation, income tax expense, affiliate charges, ADIT, riders.
12/19	2019-00271	KY	Attorney General	Duke Energy Kentucky	ADIT, EDIT, CWC, payroll expense, incentive compensation expense, depreciation rates, pilot programs
05/20	202000067-EI	FL	Office of Public Counsel	Tampa Electric Company	Storm Protection Plan.
06/20	20190038-EI	FL	Office of Public Counsel	Gulf Power Company	Hurricane Michael costs.
07/20	PUR-2020-00015	VA	Old Dominion Committee for Fair Utility Rates	Appalachian Power Company	Coal Amortization Rider, storm damage, prepaid pension and OPEB assets, return on joint-use assets.
09/20	Direct Surrebuttal				
07/20	2019-226-E	SC	Office of Regulatory Staff	Dominion Energy South Carolina	Integrated Resource Plan.
09/20	Direct Surrebuttal				
10/20	2020-00160	KY	Attorney General	Water Service Corporation of Kentucky	Return on rate base v. operating ratio.
10/20	2020-00174	KY	Attorney General and Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Rate base v. capitalization, Rockport UPA, prepaid pension and OPEB, cash working capital, incentive compensation, Rockport 2 depreciation expense, EDIT, AMI, grid modernization rider.
11/20	2020-125-E	SC	Office of Regulatory Staff	Dominion Energy South Carolina	Summer 2 and 3 cancelled plant and transmission cost recovery; TCJA; regulatory assets.
12/20	Direct Surrebuttal				
12/20	2020172-EI	FL	Office of Public Counsel	Florida Power & Light Company	Hurricane Dorian costs.
12/20	29849 (Panel with Philip Hayet, Tom Newsome)	GA	Georgia Public Service Commission Staff	Georgia Power Company	VCM23, Vogtle 3 and 4 rate impact analyses.
02/21	2019-224-E	SC	Office of Regulatory Staff	Duke Energy Carolinas, LLC, Duke Energy Progress, LLC	Integrated Resource Plans.
04/21	2019-225-E Direct Surrebuttal				
03/21	51611	TX	Steering Committee of Cities Served by Oncor	Sharyland Utilities, L.L.C.	ADIT, capital structure, return on equity.

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Date	Case	Jurisdict.	Party	Utility	Subject
03/21	2020-00349 2020-00350	KY	Attorney General and Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Company and Louisville Gas and Electric Company	Rate base v. capitalization, retired plant costs, depreciation, securitization, staffing + payroll, pension + OPEB, AML, off-system sales margins.
04/21 Direct	18-857-EL-UNC 19-1338-EL-UNC 20-1034-EL-UNC 20-1476-EL-UNC	OH	The Ohio Energy Group	First Energy Ohio Companies	Significantly Excessive Earnings Test; legacy nuclear plant costs.
07/21 Supplemental Direct					
05/21 Direct	2021-00004	KY	Attorney General and Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	CPCN for CCR/ELG Projects at Mitchell Plant.
06/21 Supplemental Direct					
06/21	29849 (Panel with Philip Hayet, Tom Newsome)	GA	Georgia Public Service Commission Staff	Georgia Power Company	VCM24, Vogtle 3 and 4 rate impact analyses.
06/21	2021-00103	KY	Attorney General and Nucor Steel Gallatin	East Kentucky Power Cooperative, Inc.	Revenues, depreciation, interest, TIER, O&M, regulatory asset.
07/21 Direct	U-35441	LA	Louisiana Public Service Commission Staff	Southwestern Electric Power Company	Revenues, O&M expense, depreciation, retirement rider.
08/21 10/21	Cross-Answering Surrebuttal				
09/21	2021-00190	KY	Attorney General	Duke Energy Kentucky	Revenues, O&M expense, depreciation, capital structure, cost of long-term debt, government mandate rider.
09/21	43838	GA	Public Interest Advocacy Staff	Georgia Power Company	Vogtle 3 base rates, NCCR rates; deferrals.
09/21	2021-00214	KY	Attorney General	Atmos Energy Corp.	NOL ADIT, working capital, affiliate expenses, amortization EDIT, capital structure, cost of debt, accelerated replacement Aldyl-A pipe, PRP Rider, Tax Act Adjustment Rider.
01/22	2021-00358	KY	Attorney General	Jackson Purchase Energy Corporation	Revenues, nonrecurring expenses, normalized expenses, interest expense, TIER.
01/22	2021-00421	KY	Attorney General and Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Proposed Mitchell Plant Operations and Maintenance and Ownership Agreements; sale of Mitchell Plant interest.
02/22	2021-00481	KY	Attorney General and Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Proposed Liberty Utilities, Inc. acquisition of Kentucky Power Company; harm to customers; conditions to mitigate harm.
03/22	2021-00407	KY	Attorney General	South Kentucky Rural Electric Cooperative Corporation	Revenues, interest income, interest expense, TIER, payroll.

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Date	Case	Jurisdict.	Party	Utility	Subject
03/22	U-36190 Direct	LA	Louisiana Public Service Commission Staff	Entergy Louisiana, LLC	Certification of solar resources.
04/22	Cross-Answering				

How does each Company select and prioritize their SPP projects? What criteria do they use to determine priorities?

Tampa Electric Company

Tampa Electric Company hired 1898 & Co. to build a Storm Resilience Model to quantify the costs and benefits of all potential SPP projects across the Company's portfolio of SPP programs. After computing expected costs and benefits at the project level, the model prioritized projects based on their expected net benefits, as well as optimized the Company's overall SPP spend.

Benefit and cost criteria included project level estimates of costs under blue-sky and emergency-storm-repair scenarios, the probability of an individual asset being damaged in a storm (both pre- and post-hardening), the probability of a storm hitting the TECO service territory, storm severity, the number of customers that would be impacted if an asset were damaged, and the value, from a customer's perspective, of an avoided outage.¹

The model optimized the Company's overall SPP spend by maximizing net benefits (that is, expected benefits minus expected costs) as calculated by the model.² For a variety of spending levels, it optimized the portion of total spend directed into each program. For example, at lower spending levels the model put most of its money into the Distribution Feeder Hardening program, while at higher levels the model put a similar dollar figure but a much lower percentage figure into Distribution Feeder Hardening. Conversely, at low spending levels, the model spent relatively little on Lateral Hardening, but as spending scaled up, the model allocated proportionally greater amounts to lateral hardening. As a result, at the Company's optimized \$1.5 billion SPP investment level, Distribution Feeder Hardening contributes over 80% of the portfolio benefits on only 20% of the budget. Lateral Hardening, on the other hand, provides less than 20% of the benefits for almost 70% of the costs.³

Duke Energy Florida

Duke Energy Florida's SPP model was produced by Guidehouse.

DEF's model prioritized potential projects by "looking at the probability of damage to particular assets (including consideration of information from various FEMA-produced models) and the consequences of that damage, including for example the number and/or type of customers served by particular assets."⁴

Generally, programs were evaluated based on three criteria: probability of damage, consequence of damage, and subject matter expert opinion.⁵ The model utilized as prioritization criteria included expected customer outage time reductions, the value of avoided outages, utility capital

¹ TECO and 1898 Webinar and Model Demonstration, 5/12/2022.

² Testimony of David Pickles, Exhibit DAP-1, page 200.

³ Testimony of David Pickles, Exhibit DAP-1, Figure 7-3, page 208.

⁴ Testimony of Brian Lloyd, page 7.

⁵ Testimony of Brian Lloyd, Exhibit BML-1. See pages 9, 18, 28, 33, 41, 48, 50 and 52.

benefits and O&M benefits. Costs included utility capital costs and O&M costs.⁶ These criteria resulted in a cost-benefit prioritized project list that DEF used to select which projects to prioritize.

Before beginning an SPP project, DEF allows its subject matter experts to determine where there were opportunities to complete other projects on the same substation, even if they are lower on the cost-benefit list. Projects where Duke's staff expect it would be more efficient to perform together, or that would minimize customer disruptions are permitted to bypass the cost-benefit prioritization.⁷

DEF and TECO both used the DOE ICE model to estimate a monetary benefit in customer outage time reduction, but they used different methodologies, which could result in different priorities and conclusions about cost effectiveness. The DOE ICE model only calculates monetary values of avoiding outages up to 16 hours. Because some simulated storm outages can be longer than 16 hours, DEF assumed that the 16 hour value applied to all outages of 16 hours or greater.⁸ TECO, on the other hand, extrapolated an increasing value for outages longer than 16 hours.⁹ This assumption could have caused TECO to prioritize minimizing long-duration outages more aggressively than DEF, as well as justifying a greater level of spending as cost-effective.

Florida Power and Light

FPL does not appear to utilize a model to calculate expected cost-benefit ratios like TECO and DEF.

Each program has different criteria for project prioritization. For example, Lateral Hardening criteria include historical storm and vegetation related outages, number of laterals on one feeder (like DEF, FPL attempts to efficiently underground laterals all at once to minimize outages), overall performance in the last 10 years, and the geographic location of an asset—a distribution of projects throughout the entire service territory is preferred.¹⁰ Laterals selected for hardening are typically undergrounded, but per FPL's judgement may be overhead hardened instead.¹¹ In contrast, Transmission Hardening is prioritized based on proximity to high wind, importance to the system, and number of customers served. Other efficiencies, like coordination with other SPP projects, or the ability to work on multiple transmission lines at once are also considered.¹²

FPL has winterization programs for transmission and distribution, but does not provide a description of how these projects are selected or prioritized.

Florida Public Utilities Company

⁶ Testimony of Brian Lloyd, Exhibit BML-2, page 29-30.

⁷ Testimony of Brian Lloyd, page 7-8.

⁸ Testimony of Brian Lloyd, Exhibit BML-2, page 29.

⁹ Testimony of Jason De Stigter, Answer to Question 31.

¹⁰ Testimony of Michael Jarro, Exhibit MJ-1. See pages 23, 26, and 29.

¹¹ Testimony of Michael Jarro, Exhibit MJ-1, page 30-31.

¹² Page 35-36.

FPUC and Pike Engineering developed FPUC's model, which evaluates the probability of damage, the Company's ability to respond and recover from damage, and the societal impact of outages. The model considers factors such as probable wind speeds, flood and storm surge potential, historical performance, accessibility, vegetation exposure, importance of load, number of customers served, and an estimate of the cost of an interruption.¹³

Like TECO and DEF, the model prioritizes projects as a ranked list of projects in order of expected reduction in restoration costs and expected customer reliability impact. Projects are ranked with consideration to probability of damage, the Company's ability to respond to damage, and the impact of damage.¹⁴

¹³ FPUC 2022-2031 SPP, page 17-23.

¹⁴ *Id.* page 23-24.

Docket No. 20220049-EI

20220049-EI
OPC's Third Set of Interrogatories, No. 13
Exhibit LK-3
1 of 4

Interrogatory No. 13(a)

INTERROGATORIES

13. Please refer to the Cost/Benefit Comparison subsections for each program in Section 3.0 of the FPUC Storm Protection Plan and respond to the following:
- a. Confirm that the Company has not presented dollar quantifications of the “benefits” in any of these sections for any of its proposed programs. If this is not correct, then provide all references, including page and line numbers to the FPUC Storm Protection Plan and/or the Direct Testimony of Mr. Mark Cutshaw, wherein the Company has presented such dollar quantifications of the “benefits” of the proposed programs.

Response: A specific monetary quantification of “benefits” was not provided as part of FPUC’s SPP proposal.

Respondent: Mark Cutshaw

Docket No. 20220049-EI

20220049-EI
OPC's Third Set of Interrogatories, No. 13
Exhibit LK-3
2 of 4

Interrogatory No. 13(b)

- b. Confirm that the Company has not performed a dollar cost/benefit analysis whereby it compares the forecast dollar costs to the forecast dollar benefits of each proposed storm protection program.

Response: A dollar quantification of “benefits” was not provided as part of FPUC’s SPP proposal. Therefore, comparison between the forecasted costs and forecasted benefits noted in the plan was not presented in a dollar against dollar format but rather a quantitative (cost) against qualitative (benefits).

Respondent: Mark Cutshaw

Docket No. 20220049-EI

20220049-EI
OPC's Third Set of Interrogatories, No. 13
Exhibit LK-3
3 of 4

Interrogatory No. 13(c)

- c. Confirm that Rule 25-6.030(3)(d), F.A.C. states that the utility is to provide “A description of each proposed storm protection program that includes: . . . 4. A comparison of the costs identified in subparagraph (3)(d)3. and the benefits identified in subparagraph (3)(d)1.” Explain how the Company interprets “costs” to mean dollars and “benefits” to mean narrative descriptions and not dollars.

Response: We believe FPUC’s proposed plan is in alignment with the requirements of the Rule requiring utilities to present a plan which “*will strengthen electric utility infrastructure to withstand extreme weather conditions by promoting the overhead hardening of electrical transmission and distribution facilities, the undergrounding of certain electrical distribution lines, and vegetation management.*”

The 2022-2031 SPP plan submitted by FPUC is the company’s first SPP and contains proposed programs of similar scope as those proposed in prior SPP plans, and subsequently Commission approved, by the other Florida IOUs. Included in FPUC’s proposed plan, amongst other things, is the overhead hardening of the entire backbone (3 phase line) of distribution feeders. To date, FPUC does not have a fully hardened feeder, has had limited extreme weather event impact to its electric system, has limited post-storm forensic data, and thus cannot reasonably project costs savings associated with this effort. Previously provided forensic analysis performed post hurricane Michael showed approximately a 9.3% failure rate for wood distribution poles compared to an extrapolated 2.3% failure rate for hardened poles, a 75% performance improvement. While FPUC believes the full hardening of feeder backbones yields significant reliability

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OPC's Third Set of Interrogatories, No. 13
Exhibit LK-3
4 of 4

Interrogatory No. 13(c), cont.

improvements, we are cautious on extrapolating a 75% improvement based on the limited sample size. Additionally, FPUC is proposing the Undergrounding of certain single-phase laterals. Annual unadjusted (inclusive of extreme weather events) reliability data provided by FPUC consistently shows underground facilities account for between 2% and 5% of the total annual outage events and 0%-3% of the total annual CMI.

We believe that this data, along with conclusions drawn by PSC Staff as part of their prior review of Florida's Electric Utility Hurricane Preparedness and Restoration Actions, validates the benefits that can be expected from the implementation of these proposed storm protection programs and that any quantification of such benefits on the FPUC system would contain a mix of assumptions on both system performance and customer perceived value that may lead to erroneous calculations and conclusions.

Respondent: Mark Cutshaw

QUESTION:

Refer to the Direct Testimony of Michael Jarro at 8 wherein he states: "A detailed summary of the benefits of the existing SPP programs is provided in Section II(A) of the 2023 SPP, and the benefits of each program are provided in Section IV of the 2023 SPP."

- a. Confirm that the "summary of the benefits" in the referenced sections of the 2023 SPP are narrative in format, *e.g.*, "Benefits associated with continuing FPL's existing Distribution Inspection Program, discussed in Sections II(A) and IV(A)(1)(b) above, include a more storm resilient pole population that will result in reductions in pole failures and poles needing to be replaced during storms, fewer storm-related outages, and reductions in storm restoration costs."
- b. Confirm that none of the "detailed" summaries referenced by Mr. Jarro include dollar quantifications of the "benefits." If this is not correct, then provide all references, including page and line numbers, wherein the "detailed" summaries referenced by Mr. Jarro include such quantifications.
- c. Provide the Company's dollar quantifications of the "benefits," including all support for those quantifications, such as model outputs and/or electronic spreadsheets in live format and with all formulas intact. If the Company has not dollar quantified the "benefits," then provide all reasons why it has not done so. In addition, identify the person(s) who made the decision not to quantify or provide dollar quantifications of the "benefits" in this proceeding.
- d. Confirm that the Company has not performed a dollar cost/benefit analysis whereby it compares the forecast dollar costs to the forecast dollar benefits of each proposed storm protection program. If this is not correct, then provide a copy of all such dollar cost/benefit analyses, including all supporting documentation and electronic spreadsheets in live format with all formulas intact. In addition, provide all references, including page and line numbers to the Company's Application, Mr. Jarro's testimony, the 2023 SPP, and/or the Company's discovery responses in this proceeding wherein any such dollar cost/benefit analysis has been provided and/or summarized.
- e. Confirm that Rule 25-6.030(3)(d), Florida Administrative Code states the utility is to provide "[a] description of each proposed storm protection program that includes: . . .
 4. A comparison of the costs identified in subparagraph (3)(d)3. and the benefits identified in subparagraph (3)(d)1." Explain how the Company interprets "costs" to mean dollars and "benefits" to mean narrative descriptions and not dollars, and provide all authoritative support for the Company's different interpretations.

RESPONSE:

See FPL objections filed on May 12, 2022. Subject to and without waiver of said objections, FPL responds as follows:

- a. FPL's 2023-2032 SPP is a written document, the terms of which speak for themselves. The SPP and its supporting appendices include a narrative, tables, figures, and other data in order to satisfy the expressed requirements of the contents to be included in the SPP per Rule 25-6.030 F.A.C. With respect to the benefits of the SPP, the statutory objectives codified in Section 366.96, F.S., are "to strengthen electric utility infrastructure to withstand extreme weather conditions by promoting the overhead hardening of electrical transmission and distribution facilities, the undergrounding of certain electrical distribution lines, and vegetation management" and "for each electric utility to mitigate restoration costs and outage times to utility customers when developing transmission and distribution storm protection plans." See Sections 366.96(1)(c)-(d), F.S. Moreover, there is nothing in Section 366.96, F.S., or Rule 25-6.030 F.A.C., that requires the benefits of SPP programs or projects to be quantified. Rather, Rule 25-6.030(3)(d)(1), F.A.C., provides that each SPP program include "[a] *description* of how each proposed storm protection program is designed to enhance the utility's existing transmission and distribution facilities including an estimate of the resulting reduction in outage times and restoration costs due to extreme weather conditions." Consistent therewith, the benefits of FPL's SPP programs are described in Section II, Section IV "Comparison of Costs and Benefits" sub-sections for each program, and Appendix A of FPL's 2023-2032 SPP.
- b. See FPL's response to subpart (a) above. Please also refer to Appendix A of FPL's 2023-2032 SPP, which denotes quantifiable impact of the Company's storm hardening programs on storm restoration days saved and storm restoration cost saved by analyzing Hurricane Matthew and Irma.
- c. See FPL's response to subparts (a) and (b) above.
- d. See FPL's response to subparts (a) and (b) above. There is nothing in Section 366.96, F.S., or Rule 25-6.030, F.A.C., that requires a cost/benefit analysis for each program or project included in the SPP. Rather, Rule 25-6.030(3)(d)(4), F.A.C. requires the SPP include a comparison of the estimated costs identified in subparagraph (3)(d)(3) of the Rule and with the benefits described in subparagraph (3)(d)(1) of the Rule. FPL's 2023-2032 SPP contains the information required by Rule 25-6.030(3)(d)(4), specifically Section II and the sub-sections for each program in Section IV.
- e. See FPL's responses to subparts (a) through (d) above.

DOCKET NS.: 20220049-EI

Interrogatory No. 9

9. Please refer to the Estimated Rev Req – bs tab and the FPUC Surcharge 2022 – 2023 tab in the Estimated Storm Protection Cost Recovery Rate Impact - revised 4_5_2022_FPUC-SPP (0773-0792)(15065474.1) Excel workbook.
- a. Please also refer to the Estimated Rev Req – bs tab. Explain how the Company has beginning qualified net investment for 2022 of \$1,750,000. Has the Company incurred and/or does the Company plan to incur SPP costs before its SPP is approved and then seek retroactive recovery through the SPPCRC assuming a return on this investment and the related expenses (depreciation and property taxes) for the full year 2022?

Response: The Company's estimates erroneously included a 75mVA Transformer project that was placed online December 2021. To date, the company has only incurred engineering and planning costs. Attachment B is revised to exclude the cost of the transformer in the Revenue Requirement calculation.

Curtis Young

- b. Please also refer to the FPUC Surcharge 2022 – 2023 tab. Explain how the Company has or will have an under-recovery true-up from prior period for 2022 of its claimed surcharge revenue requirement.

Response: The Company is planning to file recovery for estimated engineering and planning costs incurred in 2022. Since there has been no costs recoveries incurred, that amount is included as an under-recovery true-up for recovery during 2023.

Curtis Young

Docket No. 20220049-EI

Interrogatory No. 19 (a) and (b)

19. Refer to the Estimated Rev Req – bs tab in the Estimated Storm Protection Cost Recovery Rate Impact - revised 4_5_2022_FPUC-SPP (0773-0792)(15065474.1) Excel workbook.
- a. Explain why there are no projections for Construction Work In Progress (CWIP) reflected in Line 1 for Capital Investments, which is used to compute depreciation expense in line 4.

Response: Referring to Section 6 of the FPUC SPP Report Final – to file (15054585.1).pdf, the planned design activities initiated in the first year of the plan, 2022, were all projected to be completed by year end. The overall estimated revenue requirement schedule utilized the year end balances for each of the subsequent years. It was assumed that the CWIP projects would be closed out annually, which would have resulted in a zero CWIP balance. However, in the recently submitted 2022 E and 2023 P schedules, CWIP has been included in the computation of depreciation expense.

Respondent: Mark Cutshaw

- b. Explain why there are no projections for CWIP reflected in Line 2 in the determination of Estimated Average Net Qualified Investment, which is used to compute property tax expense in Line 4.

Response: See response to 9a above.

Respondent: Mark Cutshaw

Docket No. 20220049-EI

Interrogatory No. 19 (c), (d) and (e)

- c. Explain why there are no reductions assumed in the calculation of depreciation expense associated with retirements of plant that presently is recovered in base rates.

Response: The schedule was designed as a high-level estimate of total investments. This item had been overlooked and has been subsequently included in the recently submitted 2022 E and 2023 P schedules.

Respondent: Mark Cutshaw

- d. Explain how the 2.0% for property taxes was determined associated with the computation of property taxes in line 4 and provide the source(s).

Response: The 2% property tax rate is computed using total ad valorem divided by the taxable value of the properties. The 2% is an average of the tax rates assessed by the various taxing authorities in our service area.

Respondent: Mark Cutshaw

- e. Explain why there are no reductions to the forecast O&M expense for savings in non-SPP O&M expense due to the SPP capital investments and incremental SPP O&M expense. Is it the Company's position that there will be no non-SPP expense savings? If this is not the Company's position, then provide the Company's forecast of these expense savings, including all assumptions, data, calculations, and electronic spreadsheets in live format with all formulas intact.

Response: This is the initial SPP filing for FPUC and there has been no study regarding the forecasted savings resulting from the SPP. As the SPP is further developed it should be possible to develop data to forecast future savings.

Respondent: Mark Cutshaw

Docket No. 20220049-EI

Interrogatory No. 19 (a) and (b)

19. Refer to the Estimated Rev Req – bs tab in the Estimated Storm Protection Cost Recovery Rate Impact - revised 4_5_2022_FPUC-SPP (0773-0792)(15065474.1) Excel workbook.
- a. Explain why there are no projections for Construction Work In Progress (CWIP) reflected in Line 1 for Capital Investments, which is used to compute depreciation expense in line 4.

Response: Referring to Section 6 of the FPUC SPP Report Final – to file (15054585.1).pdf, the planned design activities initiated in the first year of the plan, 2022, were all projected to be completed by year end. The overall estimated revenue requirement schedule utilized the year end balances for each of the subsequent years. It was assumed that the CWIP projects would be closed out annually, which would have resulted in a zero CWIP balance. However, in the recently submitted 2022 E and 2023 P schedules, CWIP has been included in the computation of depreciation expense.

Respondent: Mark Cutshaw

- b. Explain why there are no projections for CWIP reflected in Line 2 in the determination of Estimated Average Net Qualified Investment, which is used to compute property tax expense in Line 4.

Response: See response to 9a above.

Respondent: Mark Cutshaw

Docket No. 20220049-EI

Interrogatory No. 19 (c), (d) and (e)

- c. Explain why there are no reductions assumed in the calculation of depreciation expense associated with retirements of plant that presently is recovered in base rates.

Response: The schedule was designed as a high-level estimate of total investments. This item had been overlooked and has been subsequently included in the recently submitted 2022 E and 2023 P schedules.

Respondent: Mark Cutshaw

- d. Explain how the 2.0% for property taxes was determined associated with the computation of property taxes in line 4 and provide the source(s).

Response: The 2% property tax rate is computed using total ad valorem divided by the taxable value of the properties. The 2% is an average of the tax rates assessed by the various taxing authorities in our service area.

Respondent: Mark Cutshaw

- e. Explain why there are no reductions to the forecast O&M expense for savings in non-SPP O&M expense due to the SPP capital investments and incremental SPP O&M expense. Is it the Company's position that there will be no non-SPP expense savings? If this is not the Company's position, then provide the Company's forecast of these expense savings, including all assumptions, data, calculations, and electronic spreadsheets in live format with all formulas intact.

Response: This is the initial SPP filing for FPUC and there has been no study regarding the forecasted savings resulting from the SPP. As the SPP is further developed it should be possible to develop data to forecast future savings.

Respondent: Mark Cutshaw

Docket No. 20220049-EI

Interrogatory No. 20(a)

20. Please refer to Paragraph No. 9 of the Company's Application wherein it states "[T]he SPP contains eight programs, three of which reflect the continuation of legacy Storm Hardening Distribution Wood Pole Inspection and Replacement, Transmission Structure Inspection and Hardening, and Vegetation Management Initiatives."
- a. Describe the Company's present recovery through base rates and/or a storm hardening surcharge for each of these three legacy programs that will be included in the SPP going forward.

Response: The Distribution Pole Inspection and Replacement and Transmission Inspection and Hardening programs are completely included in base rates at this time. This will be evaluated on a continuing basis and may change in future years. The Vegetation Management program as proposed is partially included in base rates and the remaining, unrecovered amount is proposed for recovery through the SPPCR.

Respondent: Mark Cutshaw

Docket No. 20220049-EI

Interrogatory No. 20(b)

- b. Confirm that if the three legacy programs are approved for the SPP and the costs are approved for recovery through the SPPCRC, then the Company agrees that it should not be allowed also to continue recovery of those costs through base rates and/or storm hardening surcharge rates. If confirmed, then describe how the Company plans to ensure that costs recovered through base rates and/or storm hardening surcharge rates are not also recovered through the SPPCRC.

Response: FPUC will include the appropriate recovery mechanism in the SPPCR process to ensure there is no double recovery of programs within the SPP. FPUC will continue to seek recovery as described in 20(a) until such time that all recovery is moved into the SPPCR.

Respondent: Mark Cutshaw

Docket No. 20220049-EI

Interrogatory No. 20(c)

- c. Provide the amounts included in rate base by component and the amounts included in expense by O&M expense account and each other operating expense account for each of the three legacy programs that are presently recovered in base rates. Provide a copy of the source documents relied on to provide these amounts.

Response: For this initial filing, the entire amounts shown in Appendix A of the SPP filing are included in the base rates for the Distribution Pole Inspection and Replacement and the Transmission Inspection and Hardening programs. For the Vegetation Management program with includes a total of \$1.2 M in expenses, \$685K is currently recovered through base rates.

Respondent: Mark Cutshaw

Docket No. 20220049-EI

Interrogatory No. 20(d)

- d. Provide the amounts included in rate base by component and the amounts included in expense by O&M expense account and each other operating expense account for each of the three legacy programs that are presently recovered in storm hardening surcharge rates.

Response: For this initial filing, the entire amounts shown in Appendix A of the SPP filing are included in the base rates for the Distribution Pole Inspection and Replacement and the Transmission Inspection and Hardening programs. For the Vegetation Management program which includes a total of \$1.2 M in expenses, \$685K is currently recovered through base rates.

Respondent: Mark Cutshaw

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Review of Storm Protection Plan
pursuant to Rule 25-6.030, F.A.C., Duke
Energy Florida, LLC.

DOCKET NO. 20220050-EI

FILED: May 31, 2022

AMENDED DIRECT TESTIMONY

AND EXHIBITS

OF

LANE KOLLEN

ON BEHALF OF THE OFFICE OF PUBLIC COUNSEL

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of the State of Florida

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1 **I. QUALIFICATIONS AND SUMMARY**

2 **A. Qualifications**

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

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

6 **Q. DESCRIBE YOUR EDUCATION AND PROFESSIONAL EXPERIENCE.**

7 A. I earned a Bachelor of Business Administration (“BBA”) degree in accounting and a
8 Master of Business Administration (“MBA”) degree from the University of Toledo. I also
9 earned a Master of Arts (“MA”) degree in theology from Luther Rice College & Seminary.
10 I am a Certified Public Accountant (“CPA”), with a practice license, Certified Management
11 Accountant (“CMA”), and Chartered Global Management Accountant (“CGMA”). I am a
12 member of numerous professional organizations, including the American Institute of
13 Certified Public Accountants, Institute of Management Accounting, Georgia Society of
14 CPAs, and Society of Depreciation Professionals.

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

21 I have testified before the Florida Public Service Commission on numerous
22 occasions, including base rate, fuel adjustment clause, acquisition, and territorial

1 proceedings involving Florida Power & Light Company (“FPL”), Duke Energy Florida
2 (“DEF”), Talquin Electric Cooperative, City of Tallahassee, and City of Vero Beach.¹

3 **B. Purpose of Testimony**

4 **Q. ON WHOSE BEHALF ARE YOU PROVIDING TESTIMONY?**

5 A. I am providing this testimony on behalf of the Florida Office of Public Counsel (“OPC”).

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

7 A. The purpose of my testimony is to address and make recommendations regarding the
8 proposed Storm Protection Plans (“SPP”) filed by Florida Public Utilities Company
9 (“FPUC”), Duke Energy Florida, LLC (“DEF”), Tampa Electric Company (“Tampa”), and
10 Florida Power and Light Company (“FPL”) (collectively, the “utilities”). In this testimony,
11 I specifically address the SPP filing for DEF.

12 I address the scope of the proposed SPPs and the threshold economic decision
13 criteria that the Commission should apply to the selection, ranking, and magnitude of SPP
14 programs and projects, consistent with the statutory requirements set forth in Section
15 366.96, Florida Statutes, *Storm Protection Plan Cost Recovery* (“SPP Statute”), Rule 25-
16 6.030, Florida Administrative Code (“SPP Rule”), and Rule 25-6.031, F.A.C. (“SPPCRC
17 Rule”) to the extent that the outcome of these proceedings will affect the cost recoveries in
18 the Storm Protection Plan Cost Recovery Clause (“SPPCRC”) proceedings pursuant to the
19 SPPCRC Rule. My testimony should be considered in conjunction with the testimony of
20 Witness Kevin Mara on behalf of OPC, subject an exception set forth in Paragraph 4 of the
21 2021 settlement agreement approved in Order No. PSC-2021-0202A-AS-EI that addresses

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

1 the recovery of certain SPP costs in 2023 and 2024. I do not recommend the exclusion of
2 such programs or costs from recovery for the years 2023 and 2024, to the extent they are
3 subject to the exception set forth in Paragraph 4 of the 2021 settlement agreement approved
4 in Order No. PSC-2021-0202A-AS-EI.²

5 **C. Scope of The SPP Requests**

6 **Q. PLEASE SUMMARIZE THE SPP REQUESTS.**

7 A. In the aggregate, the four utilities seek authorization for programs and projects they
8 estimate will cost \$25.323 billion over the next ten years (2023-2032), consisting of
9 \$23.167 billion in capital expenditures and \$2.156 billion in operation and maintenance
10 (“O&M”) expense. The capital expenditures will have a growing and cumulative
11 ratemaking impact for the duration of the SPPs and beyond of 40 or more years over the
12 service lives of the plant assets. These amounts are in addition to the capital expenditures
13 and O&M expense expended in prior years and this year for storm hardening and storm
14 protection programs. The utilities also expect to seek authorization for additional amounts
15 in subsequent SPP updates beyond the ten years reflected in these proceedings.

16 The following table provides a summary of the estimated SPP program
17 expenditures for each utility by year and in total for the ten-year period.

² Specifically, my testimony wherein I recommend rejection of programs or projects or costs under the heading of “Does not comply with 25-6.030” as shown in the table on page 13 of Mr. Mara’s amended direct testimony does not apply to the costs and should not be considered where they conflict with the provisions of this order for the years 2023 and 2024.

Florida Public Utilities Company
SPP Program Expenditures
\$ Millions

SPP Costs by Year	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Total
Capital Total	2.3	6.7	16.9	54.2	53.2	19.9	19.6	19.8	25.3	25.2	243.1
O&M Expense Total	1.4	1.6	1.9	3.0	2.9	1.8	1.8	1.8	1.9	1.9	20.0
Overall Total	3.7	8.3	18.7	57.2	56.1	21.8	21.4	21.6	27.2	27.1	263.1

1

Duke Energy Florida, LLC
SPP Program Expenditures
\$ Millions

SPP Costs by Year	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	Total
Capital Total	602.7	693.4	775.2	748.8	747.7	749.7	748.5	750.6	749.4	751.6	7,317.5
O&M Expense Total	72.1	77.1	79.0	78.1	79.0	81.8	82.4	85.8	86.8	90.0	812.0
Overall Total	674.8	770.5	854.1	826.9	826.7	831.5	830.9	836.4	836.2	841.6	8,129.5

2

3

Tampa Electric Company
SPP Program Expenditures
\$ Millions

SPP Costs by Year	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Total
Capital Total	169.9	168.7	173.1	172.9	169.0	167.5	169.6	166.0	172.5	169.4	1,698.7
O&M Expense Total	31.0	34.0	33.7	35.2	36.3	37.7	39.6	41.2	43.1	45.3	377.1
Overall Total	200.9	202.7	206.8	208.2	205.4	205.2	209.2	207.3	215.6	214.7	2,075.9

4

5

Florida Power & Light Company
SPP Program Expenditures
\$ Millions

SPP Costs by Year Total Company	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	Total
Capital Total	1,458.9	1,559.5	1,520.4	1,200.8	1,319.0	1,350.0	1,388.4	1,423.4	1,347.6	1,340.1	13,908.0
O&M Expense Total	86.0	86.7	88.0	88.2	94.1	100.3	99.8	100.5	100.9	101.5	946.2
Overall Total	1,544.9	1,646.3	1,608.4	1,289.0	1,413.1	1,450.3	1,488.2	1,523.9	1,448.5	1,441.6	14,854.2

6

7 **Q. WHAT EFFECTS WILL THE REQUESTS HAVE ON CUSTOMER RATES?**

1 A. The incremental effects on present customer rates will be significant as measured over
 2 multiple ratemaking metrics, including SPP revenue requirements, net plant in service,
 3 annual electric revenues, and cost per customer. The following table provides a summary
 4 of the revenue requirements by utility and in the aggregate by year and in total for the ten-
 5 year period.

6

Florida Public Utilities Company											
SPP Program Revenue Requirements											
\$ Millions											
SPP Revenue Requirements By Year	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Total
Capital Total	0.3	0.6	2.0	6.0	12.5	17.0	19.0	21.0	23.2	25.7	127.3
O&M Expense Total	1.4	1.6	1.9	3.0	2.9	1.8	1.8	1.8	1.9	1.9	20.0
Overall Total	1.7	2.2	3.9	9.0	15.4	18.9	20.8	22.8	25.1	27.6	147.3

7

Duke Energy Florida, LLC											
SPP Program Revenue Requirements											
\$ Millions											
SPP Revenue Requirements By Year	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	Total
Capital Total	77.3	144.2	217.9	303.3	378.5	451.1	522.2	590.7	657.8	722.1	4,065.2
O&M Expense Total	72.1	77.1	79.0	78.1	79.0	81.8	82.4	85.8	86.8	90.0	812.0
Overall Total	149.4	221.3	296.8	381.4	457.5	533.0	604.7	676.5	744.6	812.1	4,877.2

8

Tampa Electric Company											
SPP Program Revenue Requirements											
\$ Millions											
SPP Revenue Requirements By Year	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Total
Capital Total	17.2	35.8	53.8	72.3	91.4	109.8	127.9	145.5	163.0	180.0	996.6
O&M Expense Total	30.7	33.6	33.4	34.9	36.0	37.4	39.3	40.9	42.8	44.9	374.0
Overall Total	47.9	69.4	87.2	107.2	127.4	147.3	167.2	186.4	205.7	224.9	1,370.7

9

Florida Power & Light Company SPP Program Revenue Requirements \$ Millions											
SPP Revenue Requirements By Year Jurisdictional	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	Total
Capital Total	332.9	509.3	685.9	836.6	971.5	1,112.3	1,254.0	1,396.5	1,533.2	1,661.6	10,293.8
O&M Expense Total	85.2	85.9	87.2	87.5	93.3	99.4	98.9	99.6	100.0	100.6	937.6
Overall Total	418.0	595.2	773.2	924.1	1,064.8	1,211.7	1,352.9	1,496.1	1,633.2	1,762.2	11,231.3

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In addition to the revenue requirement effects of the proposed SPPs shown on the preceding tables, the following tables compare other ratemaking metrics, including capital expenditures compared to present net plant in service, increases in the revenue requirement compared to present revenues, and the cost per customer. These metrics provide additional context as to the magnitude and the impacts on customer rates.

Total 10-Year Projected Spend and Revenue Requirements Compared to Total Net Plant in Service and Revenues Actual Results For the 12 Months Ended December 31, 2021 \$ Millions						
	Net Plant In Service	10-Year Proposed Capital Spend	Percentage Increase in Net Plant	2021 Electric Revenues	Projected SPP Revenue Requirement In Year 10	Percentage Increase in Revenues
FPL	44,891.0	13,908.0	31.0%	12,244.3	1,762.2	14.4%
Duke	16,946.5	7,317.5	43.2%	5,111.8	812.1	15.9%
TEC	7,215.5	1,698.7	23.5%	2,180.0	224.9	10.3%
FPUC	94.0	243.1	258.6%	83.7	27.6	33.0%
Total	<u>69,147.0</u>	<u>23,167.4</u>	<u>33.5%</u>	<u>19,619.8</u>	<u>2,826.8</u>	<u>14.4%</u>

7

Total 10-Year Projected SPP Investment Per Customer Includes Capital and O&M Investment			
	Customers	Projected 10-Year Total Investment \$ Millions	10-Year Investment Per Customer \$
FPL	5,700,000	14,854.2	2,606
Duke	1,879,073	8,129.5	4,326
TEC	824,322	2,075.9	2,518
FPUC	<u>32,993</u>	<u>263.1</u>	<u>7,976</u>
Total	<u><u>8,436,388</u></u>	<u><u>25,322.7</u></u>	<u><u>3,002</u></u>

1

2 **Q. HOW DO THESE COSTS COMPARE TO THE BENEFITS FROM POTENTIAL**
 3 **SAVINGS IN STORM DAMAGE AND RESTORATION COSTS?**

4 A. The estimated costs are much greater than the benefits from potential savings for each
 5 utility and for nearly all of the programs and projects, although FPUC and FPL did not,
 6 and refused to, provide quantifications of the benefits from potential savings in storm
 7 damage and restoration costs.

8 The following table provides a summary of the costs and dollar benefits by utility
 9 and in the aggregate by year and in total for the ten-year period and a fifty-year period. I
 10 show \$0 (“n/a”) in benefits for FPUC and FPL, consistent with their failure to quantify any
 11 benefits from potential savings in storm damage and restoration costs.

Total 10-Year Projected SPP Costs and Benefits Summary Includes Capital and O&M Investment						
	Projected 10-Year Total Investment \$ Millions	Projected Annual Avoided Restoration Costs \$ Millions	Escalated Avoided Restoration Costs Over 10 Years \$ Millions	Benefits to Costs Ratio 10 Years %	Escalated Avoided Restoration Costs Over 50 Years \$ Millions	Benefits to Costs Ratio 50 Years %
FPL	14,854.2	n/a	n/a	n/a	n/a	n/a
Duke	8,129.5	56.5	647.7	8%	6,373.0	78%
TEC	2,075.9	13.0	149.5	7%	1,470.6	71%
FPUC	<u>263.1</u>	<u>n/a</u>	<u>n/a</u>	n/a	<u>n/a</u>	n/a
Total	<u><u>25,322.7</u></u>	<u><u>69.5</u></u>	<u><u>797.2</u></u>		<u><u>7,843.6</u></u>	

Note: Benefits Calculations Not Provided by FPL and FPUC.

1

2 **Q. WHY ARE THESE SUMMARIES AND COMPARISONS SIGNIFICANT IN**
3 **THESE PROCEEDINGS?**

4 A. They provide context for the Commission in its review of the proposed SPPs, including the
5 sheer magnitude of the incremental capital expenditures and O&M expense and the rate
6 impacts of these costs, as well as for the establishment and application of threshold decision
7 criteria for the selection, ranking, and magnitude of the SPP programs and projects that are
8 authorized. They also demonstrate that the costs of the proposed SPP programs and
9 projects far outweigh the benefits from savings in storm damage and restoration costs.

10 The Commission also should keep in mind that the impact of the SPP programs is
11 yet another addition to the customer bill in an environment of high inflation, skyrocketing
12 natural gas prices and other base rate increases.

13 **D. Summary of Conclusions and Recommendations**

14 **Q. PLEASE SUMMARIZE YOUR CONCLUSIONS AND RECOMMENDATIONS.**

1 A. Each utility's proposed SPP capital expenditures, O&M expenses, increases in rate base,
2 and resulting increases in customer rates are significant. The SPP capital expenditures and
3 O&M expenses are incremental costs with incremental customer rate impacts. The
4 framework, scope, selection, ranking, magnitude, prudence, and authorization to proceed
5 with the SPP programs and projects will be determined in these proceedings, not in the
6 subsequent SPPCRC proceeding. Therefore, the decision criteria, ratemaking principles,
7 and rate recovery of the SPP project costs are important factors in the decision making
8 process in this and the other SPP proceedings now pending.

9 To qualify for inclusion in the SPP proceedings and cost recovery in the SPPCRC
10 proceedings, the projects and the costs of the projects must be incremental, not simply
11 displacements of base rate costs that would have been incurred during the normal course
12 of business, as well as prudent, used and useful, and just and reasonable in both amount
13 and customer impact. These factors must be considered in the decision process in the SPP
14 proceedings, not limited to the review that will take place in the SPPCRC proceedings after
15 the projects are selected and costs already have been incurred.

16 The Commission should apply rational and specific decision criteria to the
17 selection, ranking, and magnitude of the proposed programs and projects and apply those
18 decision criteria consistently to all four utilities in these proceedings. The decision criteria
19 should include justification in the form of a benefit/cost analysis in addition to the
20 qualitative assessments of whether the programs and projects will reduce restoration costs
21 and outage times. The economic justification is an important consideration in whether the
22 programs and projects are prudent and reasonable, a determination that can only be made
23 in the SPP proceedings, in contrast to whether the costs actually incurred during

1 implementation of the programs and projects were prudently incurred and reasonable,
2 which is determined in the SPPCRC proceeding.

3 In addition, the total multi-year customer rate impact can be considered only in the
4 SPP proceeding. The SPPCRC proceedings address the actual recovery and annual
5 customer rate impact only after the decision process in these SPP proceedings is complete,
6 projects are approved, and the SPP programs and projects are implemented.

7 Further, it is critical that the customer rate impact reflect only the incremental cost
8 of the SPP projects and that all avoided cost savings be reflected as offsets to those costs
9 either through reductions to the SPPCRC or through reductions to base rates. However, in
10 their SPP filings, the utilities did not, with limited exceptions, explicitly exclude the costs
11 presently recovered in base rates or expressly account for any avoided cost savings. The
12 utilities will retain the avoided cost savings for costs presently recovered in base rates
13 unless these costs are addressed in this proceeding and the SPPCRC proceedings or
14 otherwise included in a negotiated resolution.

15 I recommend that the Commission adopt and consistently apply decision criteria
16 for the selection, ranking, magnitude, and prudence of the SPP programs and projects for
17 the four utilities to ensure that the utilities do not use the SPP and SPPCRC process to
18 displace costs that are subject to and recoverable through the base rate process and shift
19 those costs to recover them through the SPP and SPPCRC process.

20 I concur with Witness Mara's recommendation to exclude the costs of programs
21 and projects that displace base rate costs that would have been incurred during the normal
22 course of business and that are not incurred on an incremental basis specifically to achieve
23 the objectives of the SPP Rule, except for certain costs in 2023 and 2024 that are subject

1 to Paragraph 4 in the settlement agreement approved by the Commission in Order No.2021-
2 0202A-AS-EI. Specifically, I do not recommend that the Commission reject programs,
3 projects, or costs under the heading of “Does not comply with 25-6.030” as shown in the
4 table on page 13 of Mr. Mara’s amended direct testimony that are subject to this exception.
5 I note throughout my testimony where this exception applies.

6 I recommend that the Commission reject all proposed SPP projects that are
7 not economic, meaning that they do not have a benefit-to-cost ratio of at least 100%, subject
8 to the exception for the years 2023 and 2024 pursuant to the 2021 settlement agreement
9 approved in Order No. PSC-2021-0202A-AS-EI. Projects with a benefit-to-cost ratio of
10 less than 100% are not economic, cannot be considered prudent at the point of decision in
11 this proceeding, and cannot be considered prudent or just and reasonable for future
12 recovery through the SPPCRC.

13 I recommend that the Commission adopt and consistently apply uniform
14 methodologies among the utilities to determine the revenue requirements and rate impacts
15 of the programs and projects in these proceedings and that it carry through those uniform
16 methodologies to the rate calculations in the SPPCRC proceeding. More specifically, I
17 recommend that the Commission: 1) exclude construction work in progress (“CWIP”) from
18 both the return on rate base and depreciation expense, and instead allow a deferred return
19 on the CWIP until it is converted to plant in service or prudently abandoned, 2) allow
20 property tax only on the net plant at the beginning of each year, 3) require a credit for the
21 avoided depreciation expense on plant that is retired due to SPP plant investments, 4)
22 require a realignment of the costs of pole inspections and vegetation management from

1 base rates to the SPPCRC, and 5) require a credit for the avoided O&M expenses due to
2 the SPP plant investments and SPP O&M expenses.

3 **II. DECISION CRITERIA FOR THE RATIONAL SELECTION, RANKING, AND**
4 **MAGNITUDE OF SPP PROGRAMS AND PROJECTS**

5 **Q. DESCRIBE THE FRAMEWORK FOR THE SELECTION AND RANKING OF**
6 **SPP PROGRAMS AND PROJECTS.**

7 A. Section 366.96, Fla. Stat., and Rule 25-6.030, F.A.C., establish the required framework for
8 the utility's SPP, including the utility's identification of projects that are designed to reduce
9 outage restoration costs and outage times, information necessary to develop and apply
10 decision criteria for the selection, ranking, and magnitude of the SPP programs and costs,
11 estimates of the customer rate impacts, and parameters for recovery of the actual costs
12 incurred for the SPP projects offset by costs recovered through base rates and other clause
13 recoveries as well as savings in those costs.

14 The SPP framework provides important customer safeguards that should be
15 enforced to require the utility to: 1) identify new programs and projects or the expansion
16 of existing programs and projects that are not within the scope of its existing base rate
17 programs and cost recoveries in the normal course of business; 2) limit requests to
18 programs and projects that are prudent and reasonable; 3) justify the selections, rankings,
19 and magnitude of SPP programs, projects, and costs; 4) ensure there is a comparison of
20 benefits to costs; 5) effectively consider the rate impact on customers, and 6) ensure that
21 the utility only recovers incremental costs, net of decremental (avoided) costs or reductions
22 in costs (savings), through the SPPCRC.

23 More specifically, Section 366.96(8), Fla. Stat. limits SPP programs and projects
24 to costs not recovered through the utility's base rates. Section 366.96(8), Fla. Stat., states

1 in part: “The annual transmission and distribution storm protection plan costs may not
2 include costs recovered through the public utility’s base rates.”

3 Section 366.96(2)(c), Fla. Stat., limits SPP programs and projects to costs that are
4 prudent and reasonable. The statute further defines “[t]ransmission and distribution storm
5 protection plan costs” as “the reasonable and prudent costs to implement an approved
6 transmission and distribution storm protection plan.” Section 366.96(2)(c), Fla. Stat.
7 Similarly, the SPPCRC Rule requires that costs included in the SPPCRC be “prudent” and
8 “reasonable.” Rule 25-6.031(3), F.A.C. Although the requirements found in the statute are
9 repeated in the SPPCRC Rule, the determination of whether the costs included in the
10 SPPCRC are prudent and reasonable necessarily requires that the SPP programs and
11 projects approved in the SPP docket must be prudent to undertake and implement and that
12 the estimated costs of the programs and projects are reasonable as a threshold matter. The
13 sequential nature of these determinations effectively limits any subsequent assessment of
14 prudence and reasonableness in the SPPCRC proceeding to an after-the-fact assessment of
15 the utility’s implementation of each project and the actual costs incurred.

16 In addition, the SPP Rule requires that the utility quantify the “benefits” and costs,
17 compare the benefits to the costs, and provide an estimate of the revenue requirement
18 effects for each year of the SPP. Rule 25-6.030(3)(d)4., and (3)(g), F.A.C. Section
19 366.96(4), Fla. Stat. requires the Commission to consider this evidence in its evaluation of
20 the SPPs. This information allows the Commission and intervening parties to determine if
21 the proposed projects are economic, or cost-justified, to establish thresholds, or cutoff
22 limitations, based on whether the projects are wholly or partially self-funding through cost
23 savings, or “benefits,” and to consider these factors in establishing limitations based on the

1 customer rate impact, not only in the first year, but over the life of the SPP itself, and then
2 beyond the SPP, extending over the lives of the SPP project costs that were capitalized.

3 Further, Section 366.96, Fla. Stat., and the SPPCRC Rule limit the costs eligible
4 for recovery through the SPPCRC to incremental costs net of avoided costs (savings). The
5 statute and this Rule specifically require the exclusion of costs that are recovered through
6 base rates and other clause forms of ratemaking recovery.³

7 **Q. ARE THE SPP RULE AND THE SPPCRC RULE SEQUENTIAL AND**
8 **INTERRELATED?**

9 A. Yes. Certain ratemaking determinations required pursuant to the SPPCRC Rule necessarily
10 start with an assessment of the SPP programs and projects that can only be performed in
11 the SPP proceeding, and then are confirmed and refined in the SPPCRC proceeding for
12 cost recovery purposes.

13 In the SPP proceeding, the Commission must determine the prudence of the
14 programs upfront based on whether they are economically justified, whether the projected
15 costs are just and reasonable, and whether the customer rate impact is reasonable. This
16 requires the application of objective thresholds and related screening criteria to select, rank,
17 and determine the magnitude of SPP projects. The Commission also must determine
18 whether the Company has quantified the revenue requirement and customer rate impacts
19 in an accurate and comprehensive manner, although the final SPPCRC rate quantifications
20 will be performed in the SPPCRC proceeding.

³ Section 366.96(8), Fla. Stat.; Rule 25-6.031(6)(a), F.A.C.

1 **Q. ARE EACH OF THE UTILITIES' PROPOSED SPP PROGRAMS AND**
2 **PROJECTS OUTSIDE THE SCOPE OF THE EXISTING BASE RATE**
3 **PROGRAMS AND COST RECOVERIES IN THE NORMAL COURSE OF**
4 **BUSINESS?**

5 A. No. DEF and each of the other utilities have included programs and projects that are within
6 the scope of their existing base rate programs and base rate recoveries in the normal course
7 of business. These programs and projects are listed and addressed in greater detail by
8 Witness Mara. These programs and projects should be excluded from the SPPs and the
9 costs should be excluded from recovery through the SPPCRCs, subject to an exception for
10 certain costs incurred in 2023 and 2024 addressed in Paragraph 4 of the 2021 settlement
11 agreement approved in Order No. PSC-2021-0202A-AS-EI.

12 The SPPs and SPPCRCs are for new and expanded programs and projects that will
13 reduce restoration costs and outage times and for the recovery of the incremental costs of
14 the SPP programs and projects, not to displace base rate programs and base rate recoveries.
15 Nor are the SPPs and SPPCRCs an alternative and expedited form of rate recovery for any
16 and all costs that arguably improve resiliency or reliability. Absent a demonstrable
17 simultaneous, equivalent corresponding reduction of base rates, neither the Statute nor the
18 SPP or SPPCRC Rules authorize the Commission or the utilities to displace and exclude
19 programs and costs from base rates and then include the programs and costs in the SPPs
20 and SPPCRCs.⁴

⁴ As I noted previously in my testimony, I address the principles and costs that are included by DEF in its SPP, subject to the limited exception for certain costs addressed in Paragraph 4 of the 2021 settlement agreement approved by the Commission in Order No.2021-0202A-AS-EI.

1 **Q. ARE EACH OF DEF'S PROPOSED PROGRAMS AND PROJECTS PRUDENT**
2 **AND REASONABLE?**

3 A. No. DEF's programs and costs are not prudent and reasonable unless they meet all of the
4 requirements of the SPP and the SPPCRC Rules that I previously described. Certain of the
5 utility's programs and projects fail these requirements because they are not new or
6 expansions of existing programs outside of base rates in the normal course of business;
7 certain programs and projects fail because they are not economic.⁵

8 **Q. DID THE UTILITIES CONSISTENTLY APPLY A BENEFIT/COST ANALYSIS**
9 **TO DETERMINE THE SELECTION, RANKING, AND MAGNITUDE OF THE**
10 **SPP PROGRAMS?**

11 A. No. The utilities used a variety of decision criteria, qualitative and quantitative, but none
12 of them relied on a benefit/cost analysis as a threshold decision criterion to qualify a
13 program or project for inclusion in its SPP. Nor were the decision criteria consistent among
14 the utilities or even among each utility's SPP programs and projects.⁶

15 Neither FPUC nor FPL developed or relied on any benefit/cost analysis. Although
16 neither DEF nor Tampa developed or relied on benefit/cost analyses as a threshold decision
17 criterion to qualify their programs, they both used a form of benefit/cost analysis for the
18 ranking and the magnitude of their programs.

19 However, the DEF and Tampa forms of benefit/cost analysis were flawed and used
20 to calculate excessive dollar benefits by including the societal value of customer

⁵ As I noted previously in my testimony, I address the principles and costs that are included by DEF in its SPP, subject to the limited exception for certain costs addressed in Paragraph 4 of the 2021 settlement agreement approved by the Commission in Order No.2021-0202A-AS-EI.

⁶ I have attached a brief summary of each utility's decision criteria as my Exhibit LK-2.

1 interruptions in addition to their estimates of avoided damages and restoration costs. The
2 societal value of customer interruptions is a highly subjective quantitative measure based
3 on interpretations of a range of customer survey results. The societal value of customer
4 interruptions is not a cost that actually is incurred or avoided by the utility or customer and
5 should be excluded from the justification of SPP programs and projects using benefit cost
6 analyses.

7 In addition, DEF included the avoided future cost of replacing an asset that was
8 replaced pursuant to the SPP programs as a capital cost savings in its benefit/cost analyses.
9 This is nothing more than legerdemain, a tactful term for the magical assertion that a capital
10 expenditure incurred for an SPP program results in future capital expenditure savings in a
11 base rate program. There are no savings in capital expenditures. When these fantastical
12 savings are properly removed from DEF's benefit/cost analyses, *none* of its programs or
13 projects are economic.⁷

14 **Q. WHY IS AN ECONOMIC JUSTIFICATION NECESSARY AS A THRESHOLD**
15 **DECISION CRITERION TO QUALIFY PROGRAMS OR PROJECTS FOR**
16 **INCLUSION IN THE SPP?**

17 A. Fundamentally, SPP programs and projects should be authorized only if the benefits exceed
18 the costs; in other words, the benefit-to-cost ratio should be at least 100%. Neither the
19 statute nor the SPP Rule require the Commission to approve SPP programs and projects

⁷ As I noted previously in my testimony, I address the principles and costs that are included by DEF in its SPP, subject to the limited exception for certain costs addressed in Paragraph 4 of the 2021 settlement agreement approved by the Commission in Order No.2021-0202A-AS-EI.

1 that are uneconomic even if they meet the statutory and SPP Rule objectives to reduce
2 restoration costs and outage times.

3 The programs and projects submitted within the SPP are discretionary and
4 incremental, meaning their scope and the costs should be above and beyond the present
5 scope and costs for actual and planned capital expenditures and O&M expenses recovered
6 in base rates in the normal course of business. By its terms, the SPP Rule requires the
7 utility to address and undertake projects “to enhance the utility’s existing infrastructure for
8 the purpose of reducing restoration costs and outage times associated with extreme weather
9 conditions therefore improving overall service reliability.” Rule 25-6.030(2)(a), F.A.C.

10 The SPP programs and projects must be incremental, including the expansions of
11 the pole inspection and vegetation management programs and projects that were previously
12 in effect. If the projects actually had been necessary as base rate programs in the normal
13 course of business, but the utility failed to undertake them, then the utility would have been,
14 and would continue to be, imprudent for its failure to construct “transmission and
15 distribution facilities” that would withstand “extreme weather events” and its failure to
16 undertake maintenance activities that would reduce outage durations and outage expenses.
17 No utility and no other party has made that argument.

18 The economic justification standard allows the utility to propose, and the
19 Commission to set, an appropriate and reasonable benefit-to-cost threshold, whether it is
20 the minimum 100% that I recommend or something greater or lesser.

21 In addition, the economic justification allows the utility and the Commission to
22 rank proposed programs and projects to achieve the greatest value at the lowest customer
23 rate impact.

1 Further, the economic justification allows the utility and the Commission to
2 determine the maximum amount (magnitude) of expenditures for each SPP program and
3 project that will result in net benefits to the utility's customers.

4 **Q. HOW SHOULD THE COMMISSION DETERMINE WHETHER THE PROPOSED**
5 **SPP PROGRAMS AND PROJECTS ARE ECONOMICALLY JUSTIFIED?**

6 A. Typically, economic justification is based on a comparison of the incremental revenues or
7 benefits (savings) that are achieved or achievable to the incremental costs of a project, with
8 the benefits measured as the avoided costs that will not be incurred due to the SPP programs
9 and projects and the incremental costs as the sum of the annual revenue requirements for
10 the SPP programs and projects. The savings in costs includes not only the avoided outage
11 restoration costs that will not be incurred due to extreme weather events, but also the
12 reductions in maintenance expense from the new SPP assets that require less maintenance
13 than the base rate assets that were replaced and the future savings due to near-term
14 accelerated and enhanced vegetation management activities and expense.

15 **Q. DOES THE SPP RULE REQUIRE THAT THE UTILITIES PROVIDE A**
16 **COMPARISON OF THE "COSTS" AND "BENEFITS" TO DETERMINE IF THE**
17 **PROGRAMS AND PROJECTS ARE ECONOMICALLY JUSTIFIED?**

18 A. Yes. The SPP Rule requires the utility to provide "[a] comparison of the costs identified
19 in subparagraph (3)(d)3. and the benefits identified in subparagraph (3)(d)1." Rule 25-
20 6.030(3)(d)4., F.A.C. The context and juxtaposition of the terms "costs" and "benefits"
21 strongly imply a comparison of dollar costs and dollar benefits, not a comparison of dollar
22 costs and qualitative benefits. The latter comparison provides no useful decision making
23 information because it does not provide a useful threshold decision criterion to qualify

1 programs and projects, does not provide a framework for ranking programs and projects,
2 and does not allow a rational quantitative basis for the magnitude of programs and projects
3 that may be included.

4 **Q. DID EACH OF THE UTILITIES PROVIDE THE REQUIRED COMPARISON OF**
5 **THE “COSTS” AND “BENEFITS” IN THEIR SPP FILINGS OR IN RESPONSE**
6 **TO DISCOVERY?**

7 A. No. FPUC and FPL provided no dollar quantifications of benefits in their SPP filings and
8 refused to provide any dollar quantifications in response to OPC discovery. FPUC claimed
9 that it had not quantified avoided cost savings benefits and stated that it did not rely on an
10 economic benefit cost criterion for the selection, ranking, or magnitude of its proposed
11 programs and projects. Both FPUC and FPL argued that the SPP Rule’s text requiring the
12 comparison of costs and benefits did not require the utilities to provide a dollar
13 quantification of the benefits, but instead required only that there had to be benefits, which
14 they qualitatively described to meet the “objectives” and or “requirements” of the SPP
15 Rule.

16 In contrast to FPUC and FPL, DEF and Tampa quantified expected dollar benefits
17 in their SPP filings based on their modeling results and provided additional detail on their
18 modeling and quantifications of the dollar benefits in response to OPC discovery. DEF
19 developed its benefit quantifications using a storm damage model developed by
20 Guidehouse. Tampa developed its benefit quantifications using a Storm Resilience Model,
21 which includes a Storm Impact Model, developed by 1898 & Co.

22 **Q. ARE ANY OF UTILITIES’ SPP PROGRAMS ECONOMICALLY JUSTIFIED?**

1 A. No. This is extremely problematic. None of the SPP programs has benefits that exceed
2 the costs. None of the utilities used a benefit/cost test to qualify its programs or projects,
3 although DEF and Tampa used a flawed form of a benefit/cost test to rank their programs
4 and projects and to determine the maximum expenditure levels for its programs.

5 **Q. IF THE SPP PROGRAMS ARE NOT ECONOMICALLY JUSTIFIED, CAN THE**
6 **PROGRAMS AND PROJECTS OR THE RELATED COSTS BE PRUDENT OR**
7 **REASONABLE?**

8 A. No. The statute and the SPP Rule require that the programs and the incremental cost of the
9 programs be prudent and reasonable. If the programs and projects are not economically
10 justified, then the costs should not be incurred; if they are not economically justified, then
11 the programs and projects cannot be prudent and the costs would be imprudent and
12 unreasonable.

13 The Commission, not the utility, is the arbiter of whether these programs and
14 projects are prudent and reasonable. It is not enough for the utility simply to assert that the
15 programs and projects will reduce restoration costs and outage times (without quantifying
16 the dollar benefits from the reduction of restoration costs and outage times). This bar is a
17 starting point as an initial screening criterion, but it is insufficient in and of itself for a
18 determination of prudence and reasonableness.

19 Prudence requires that additional decision criteria be applied to determine the
20 selection, ranking, and magnitude of the programs and projects and the costs. Specifically,
21 an economic benefit/cost criterion is required to determine what programs, if any, are cost
22 effective to undertake. In simple terms, it defies rational thought to undertake discretionary
23 programs and projects and to incur the incremental costs for those programs and projects

1 if the economic benefits are not at least equal to the costs. This is especially relevant given
2 the current economic hardships for ratepayers.

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

4 A. I recommend that the Commission adopt and consistently apply specific decision criteria
5 for the selection, ranking, and magnitude of the utilities' SPP programs and projects for the
6 four utilities to ensure that the utilities are not able to use the SPP and SPPCRC process to
7 displace base rate costs that are subject to and recoverable through the base rate process
8 and shift those costs to recover them through the SPP and SPPCRC process, subject to the
9 exception for DEF set forth in Paragraph 4 of the 2021 Settlement agreement approved in
10 Order No. PSC-2021-0202A-AS-EI.

11 I concur with Witness Mara's recommendation to exclude the costs of programs
12 and projects that displace base rate costs that would have been incurred during the normal
13 course of business and that are not incurred on an incremental basis specifically to achieve
14 the objectives of the SPP Rule, subject to the exception for DEF set forth in Paragraph 4
15 of the 2021 Settlement agreement approved in Order No. PSC-2021-0202A-AS-EI.

16 I recommend that the Commission reject all proposed SPP projects that are not
17 economic, meaning that they do not have a benefit-to-cost ratio of at least 100%. Projects
18 with a benefit-to-cost ratio of less than 100% are not economic, cannot be considered
19 prudent at the point of decision in this proceeding, and cannot be considered prudent or
20 just and reasonable for future recovery through the SPPCRC, subject to the exception for
21 DEF set forth in Paragraph 4 of the 2021 Settlement agreement approved in Order No.
22 PSC-2021-0202A-AS-EI.

1 Alternatively, I recommend that the Commission minimize the customer rate
2 impact (harm) of uneconomic SPP programs and projects by setting a minimum threshold
3 benefit/cost ratio for the selection and magnitude of the SPP programs and projects, such
4 as 70%, or limiting the rate impact over the life of the SPP to a defined threshold, such as
5 10% over the ten-year term of each utility's proposed SPP programs.⁸ Such thresholds
6 would result in ranking projects with greater benefits to customers and winnowing projects
7 with lesser benefits to customers, as well as limiting the magnitude of the customer rate
8 impact of the SPP programs and projects.

9
10 **III. METHODOLOGIES TO CALCULATE THE REVENUE REQUIREMENTS**
11 **AND CUSTOMER RATE IMPACTS**

12 **Q. DID THE UTILITIES CONSISTENTLY CALCULATE THE REVENUE**
13 **REQUIREMENT EFFECTS OF THEIR SPP PROGRAMS?**

14 A. No. Although each of the utilities calculated the revenue requirements as the sum of the
15 return on rate base plus O&M expense, depreciation expense, and property tax expense,
16 there were differences among the utilities in their calculations of rate base, depreciation
17 expense, and property tax expense. Most significantly, there were differences in their
18 assumptions regarding the conversions of CWIP to plant in service and the resulting
19 calculations of depreciation expense and differences in the calculations of property tax
20 expense.

⁸ Subject to the exception set forth in Paragraph 4 of the 2021 settlement agreement approved in Order No. PSC-2021-0202A-AS-EI,

1 DEF did not reflect any reductions in depreciation expense on retired plant
2 recovered in base rates that will be replaced by SPP plant assets and recovered through the
3 SPPCRCs. None of utilities reflected reductions in O&M expenses recovered in base rates
4 due to savings from the SPP programs and projects. Both reductions are necessary to
5 ensure that the utilities do not recover costs that they no longer incur as a result of the SPP
6 programs.

7 If these additional savings are not considered in these SPP proceedings and
8 accounted for in the SPPCRC proceeding or otherwise reflected in a negotiated resolution,
9 then the utilities will retain the savings due to the reductions in expenses that presently are
10 recovered in base rates.

11 **Q. DID DEF'S CALCULATIONS OF THE ESTIMATED REVENUE**
12 **REQUIREMENTS ALSO INCLUDE UNIQUE ERRORS THAT SHOULD BE**
13 **CORRECTED IN THESE PROCEEDINGS?**

14 A. Yes. DEF had several unique errors in its calculations of the SPP revenue requirements
15 and customer rate impact. DEF improperly calculated depreciation expense on CWIP at
16 the end of the prior year, but also failed to calculate depreciation expense on current year
17 plant additions.⁹ DEF improperly calculated property tax expense on the average of the
18 net plant in service and CWIP balance in the current year instead of on the beginning

⁹ DEF's response to Interrogatory No. 58 in OPC's Second Set of Interrogatories in Docket No. 20220050-EI. I have attached a copy of this response as my Exhibit LK-3. Refer also to the SPP revenue requirement calculations provided in DEF's response to POD No. 1 in OPC's First Request for Production in Docket No. 20220050-EI as an Excel attachment named "Q1 Rule 25-6030 - Rev Req & 3 yr Rate Impacts_BLM-1 Support File-POD 1."

1 balance of net plant in service in the current year.¹⁰ These errors should be considered and
2 corrected in this SPP proceeding and in the SPPCRC proceeding.

3 **Q. DID THE UTILITIES ALL INCLUDE CWIP IN RATE BASE?**

4 A. Yes, although there were differences in the assumptions regarding the conversions of
5 CWIP to plant in service among the utilities. More specifically, FPUC assumed that all
6 capital expenditures were closed to plant in service as expended in the current year. DEF
7 assumed that CWIP was converted to plant in service throughout the current year. Tampa
8 assumed that CWIP was converted to plant in service throughout the current year. FPL
9 assumed that capital expenditures were closed to plant in service 50% in the current year
10 and 50% in the following year.

11 **Q. IS A RETURN ON CWIP IN RATE BASE EXPLICITLY AUTHORIZED IN THE**
12 **STATUTE, SPP RULE, OR THE SPPCRC RULE?**

13 A. No. Section 366.96(9), Fla. Stat. states “[i]f a capital expenditure is recoverable as a
14 transmission and distribution storm protection plan cost, the public utility may recover the
15 annual depreciation on the cost, calculated at the public utility’s current approved
16 depreciation rates, and a return on the undepreciated balance of the costs calculated at the
17 public utility’s weighted average cost of capital using the last approved return on equity.”
18 Similarly, the SPPCRC Rule states “[t]he utility may recover the annual depreciation
19 expense on capitalized Storm Protection Plan expenditures using the utility’s most recent
20 Commission-approved depreciation rates. The utility may recover a return on the

¹⁰ DEF’s response to Interrogatory No. 60 in OPC’s Second Set of Interrogatories in Docket No. 20220050-EI. I have attached a copy of this response as my Exhibit LK-4. Refer also to the SPP revenue requirement calculations provided in DEF’s response to POD No. 1 in OPC’s First Request for Production in Docket No. 20220050-EI as an Excel attachment named “Q1 Rule 25-6030 - Rev Req & 3 yr Rate Impacts_BLM-1 Support File-POD 1.”

1 undepreciated balance of the costs calculated at the utility’s weighted average cost of
2 capital using the return on equity most recently approved by the Commission.” Rule 25-
3 6.031(6)(c), F.A.C.

4 The term “undepreciated balance” is not defined in the statute or the SPPCRC Rule,
5 but typically has meaning in an accounting and ratemaking context as “net plant,” defined
6 as gross plant in service less accumulated depreciation. The term “undepreciated” typically
7 is not applied to CWIP because CWIP is not depreciated; only plant in service is
8 depreciated.

9 **Q. IS IT POSSIBLE TO LEGITIMATELY ASSESS WHETHER CWIP COSTS ARE**
10 **PRUDENT PRIOR TO THE COMPLETION OF CONSTRUCTION AND THE**
11 **CONVERSION OF THE CWIP TO PLANT IN SERVICE?**

12 A. No. The Commission cannot legitimately assess whether CWIP costs incurred are prudent
13 until all costs have been incurred and converted to plant in service, whether the scope of
14 the work actually completed was consistent with the scope included in the approved SPP
15 programs and projects, and whether the costs actually incurred were consistent with the
16 utility’s estimated costs included in the approved SPP programs and projects.

17 **Q. ARE THERE ALTERNATIVES TO A RETURN ON CWIP IN RATE BASE**
18 **INCLUDED IN THE REVENUE REQUIREMENT AND CUSTOMER IMPACTS**
19 **CONSISTENT WITH THE SUBSEQUENT CONSIDERATION OF PRUDENCE**
20 **AFTER THE CWIP HAS BEEN CONVERTED TO PLANT IN SERVICE?**

21 A. Yes. As alternatives, a return on CWIP can be deferred either as allowance for funds used
22 during construction (“AFUDC”) or as a miscellaneous deferred debit. Once construction

1 is completed and the CWIP is converted to plant in service, then the deferred return will be
2 added to the direct construction expenditures as plant in service in rate base and included
3 in the depreciation expense in the SPPCRC revenue requirement.

4 **Q. WHY IS THE RETURN ON CWIP A CONCERN THAT NEEDS TO BE**
5 **ADDRESSED IN THESE PROCEEDINGS?**

6 A. It is a concern because construction expenditures are not converted from CWIP to plant in
7 service as they are incurred, but rather only after construction is completed. There will be
8 no actual depreciation expense until the construction expenditures are converted from
9 CWIP to plant in service.

10 The return on CWIP is also a concern because all of the utilities incur engineering
11 costs prior to incurring actual construction expenditures on specific projects. Those costs
12 cannot be deemed prudent or reasonable unless and until the costs are charged to specific
13 projects, construction is completed (or prudently abandoned), and the CWIP is converted
14 to plant in service.

15 **Q. IS THERE A SIMILAR CONCERN WITH ANOTHER COST INCLUDED IN**
16 **RATE BASE BY TAMPA THAT SHOULD BE ADDRESSED FOR ALL FOUR**
17 **UTILITIES?**

18 A. Yes. Tampa has established a separate warehouse and inventory of materials and supplies
19 for its SPP programs and included these costs in rate base and the return on these
20 inventories in its SPP revenue requirement and customer rate impact, which raises a
21 concern similar to the return on CWIP. Such inventory costs should not be included in rate
22 base or the return on these inventories in the SPP revenue requirement and customer rate

1 impact in any utility's SPP or SPPCRC. This type of item should not be included in any
2 company's SPP. As an alternative, a return on such inventories can be deferred either as
3 AFUDC or as a miscellaneous deferred debit, similar to the alternatives for the return on
4 CWIP.

5 **Q. DOES THIS COMPLETE YOUR PREFILED DIRECT TESTIMONY?**

6 A. Yes.

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)

Chartered Global Management Accountant (CGMA)

PROFESSIONAL AFFILIATIONS

American Institute of Certified Public Accountants

Georgia Society of Certified Public Accountants

Institute of Management Accountants

Society of Depreciation Professionals

Mr. Kollen has more than forty 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
City of Austin
Georgia Public Service Commission Staff
Florida Office of Public Counsel
Indiana Office of Utility Consumer Counsel
Kentucky Office of Attorney General
Louisiana Public Service Commission
Louisiana Public Service Commission Staff
Maine Office of Public Advocate
New York City
New York State Energy Office
South Carolina Office of Regulatory Staff
Texas Office of Public Utility Counsel
Utah Office of Consumer Services

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 2022**

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	Louisville Gas &	Revenue requirements, O&M expense, capital

**Expert Testimony Appearances
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Lane Kollen
As of April 2022**

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

**Expert Testimony Appearances
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As of April 2022**

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

**Expert Testimony Appearances
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Lane Kollen
As of April 2022**

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

**Expert Testimony Appearances
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Lane Kollen
As of April 2022**

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

**Expert Testimony Appearances
of
Lane Kollen
As of April 2022**

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

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

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11/97	R-00973953 (Surrebuttal)	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning.
11/97	R-973981	PA	West Penn Power Industrial Intervenors	West Penn Power Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, fossil decommissioning, revenue requirements, securitization.
11/97	R-974104	PA	Duquesne Industrial Intervenors	Duquesne Light Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning, revenue requirements, securitization.
12/97	R-973981 (Surrebuttal)	PA	West Penn Power Industrial Intervenors	West Penn Power Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, fossil decommissioning, revenue requirements.
12/97	R-974104 (Surrebuttal)	PA	Duquesne Industrial Intervenors	Duquesne Light Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning, revenue requirements, securitization.
1/98	U-22491 (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, other revenue requirement issues.
2/98	8774	MD	Westvaco	Potomac Edison Co.	Merger of Duquesne, AE, customer safeguards, savings sharing.
3/98	U-22092 (Allocated Stranded Cost Issues)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Restructuring, stranded costs, regulatory assets, securitization, regulatory mitigation.
3/98	8390-U	GA	Georgia Natural Gas Group, Georgia Textile Manufacturers Assoc.	Atlanta Gas Light Co.	Restructuring, unbundling, stranded costs, incentive regulation, revenue requirements.
3/98	U-22092 (Allocated Stranded Cost Issues) (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Restructuring, stranded costs, regulatory assets, securitization, regulatory mitigation.
3/98	U-22491 (Supplemental Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, other revenue requirement issues.
10/98	97-596	ME	Maine Office of the Public Advocate	Bangor Hydro- Electric Co.	Restructuring, unbundling, stranded costs, T&D revenue requirements.
10/98	9355-U	GA	Georgia Public Service Commission Adversary Staff	Georgia Power Co.	Affiliate transactions.
10/98	U-17735 Rebuttal	LA	Louisiana Public Service Commission Staff	Cajun Electric Power Cooperative	G&T cooperative ratemaking policy, other revenue requirement issues.

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11/98	U-23327	LA	Louisiana Public Service Commission Staff	SWEPCO, CSW and AEP	Merger policy, savings sharing mechanism, affiliate transaction conditions.
12/98	U-23358 (Direct)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, tax issues, and other revenue requirement issues.
12/98	98-577	ME	Maine Office of Public Advocate	Maine Public Service Co.	Restructuring, unbundling, stranded cost, T&D revenue requirements.
1/99	98-10-07	CT	Connecticut Industrial Energy Consumers	United Illuminating Co.	Stranded costs, investment tax credits, accumulated deferred income taxes, excess deferred income taxes.
3/99	U-23358 (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, tax issues, and other revenue requirement issues.
3/99	98-474	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co.	Revenue requirements, alternative forms of regulation.
3/99	98-426	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Revenue requirements, alternative forms of regulation.
3/99	99-082	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co.	Revenue requirements.
3/99	99-083	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Revenue requirements.
4/99	U-23358 (Supplemental Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, tax issues, and other revenue requirement issues.
4/99	99-03-04	CT	Connecticut Industrial Energy Consumers	United Illuminating Co.	Regulatory assets and liabilities, stranded costs, recovery mechanisms.
4/99	99-02-05	CT	Connecticut Industrial Utility Customers	Connecticut Light and Power Co.	Regulatory assets and liabilities, stranded costs, recovery mechanisms.
5/99	98-426 99-082 (Additional Direct)	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co.	Revenue requirements.
5/99	98-474 99-083 (Additional Direct)	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Revenue requirements.
5/99	98-426 98-474 (Response to Amended Applications)	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co., Kentucky Utilities Co.	Alternative regulation.
6/99	97-596	ME	Maine Office of Public Advocate	Bangor Hydro-Electric Co.	Request for accounting order regarding electric industry restructuring costs.
7/99	U-23358	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Affiliate transactions, cost allocations.

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

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

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Date	Case	Jurisdct.	Party	Utility	Subject
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.
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.

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Date	Case	Jurisdict.	Party	Utility	Subject
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	SWEPSCO	Business separation plan, T&D Term Sheet, separations methodologies, hold harmless conditions.
08/02	EL01-88-000	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	System Agreement, production cost equalization, tariffs.
08/02	U-25888	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc. and Entergy Louisiana, Inc.	System Agreement, production cost disparities, prudence.
09/02	2002-00224 2002-00225	KY	Kentucky Industrial Utilities Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric Co.	Line losses and fuel clause recovery associated with off-system sales.
11/02	2002-00146 2002-00147	KY	Kentucky Industrial Utilities Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric Co.	Environmental compliance costs and surcharge recovery.
01/03	2002-00169	KY	Kentucky Industrial Utilities Customers, Inc.	Kentucky Power Co.	Environmental compliance costs and surcharge recovery.
04/03	2002-00429 2002-00430	KY	Kentucky Industrial Utilities Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric Co.	Extension of merger surcredit, flaws in Companies' studies.
04/03	U-26527	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Revenue requirements, corporate franchise tax, conversion to LLC, capital structure, post-test year adjustments.
06/03	EL01-88-000 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	System Agreement, production cost equalization, tariffs.

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

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Date	Case	Jurisdct.	Party	Utility	Subject
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.
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	GA	Georgia Public Service	Atmos Energy Corp.	Affiliate transactions, cost allocations, capitalization,

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Date	Case	Jurisdiction	Party	Utility	Subject
	Panel with Victoria Taylor		Commission Adversary Staff		cost of debt.
10/05	04-42	DE	Delaware Public Service Commission Staff	Artesian Water Co.	Allocation of tax net operating losses between regulated and unregulated.
11/05	2005-00351 2005-00352	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric	Workforce Separation Program cost recovery and shared savings through VDT surcredit.
01/06	2005-00341	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Co.	System Sales Clause Rider, Environmental Cost Recovery Rider. Net Congestion Rider, Storm damage, vegetation management program, depreciation, off-system sales, maintenance normalization, pension and OPEB.
03/06	PUC Docket 31994	TX	Cities	Texas-New Mexico Power Co.	Stranded cost recovery through competition transition or change.
05/06	31994 Supplemental	TX	Cities	Texas-New Mexico Power Co.	Retrospective ADFIT, prospective ADFIT.
03/06	U-21453, U-20925, U-22092 (Subdocket B)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Jurisdictional separation plan.
03/06	NOPR Reg 104385-OR	IRS	Alliance for Valley Health Care and Houston Council for Health Education	AEP Texas Central Company and CenterPoint Energy Houston Electric	Proposed Regulations affecting flow-through to ratepayers of excess deferred income taxes and investment tax credits on generation plant that is sold or deregulated.
04/06	U-25116	LA	Louisiana Public Service Commission Staff	Entergy Louisiana, Inc.	2002-2004 Audit of Fuel Adjustment Clause Filings. Affiliate transactions.
07/06	R-00061366, Et. al.	PA	Met-Ed Ind. Users Group Pennsylvania Ind. Customer Alliance	Metropolitan Edison Co., Pennsylvania Electric Co.	Recovery of NUG-related stranded costs, government mandated program costs, storm damage costs.
07/06	U-23327	LA	Louisiana Public Service Commission Staff	Southwestern Electric Power Co.	Revenue requirements, formula rate plan, banking proposal.
08/06	U-21453, U-20925, U-22092 (Subdocket J)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Jurisdictional separation plan.
11/06	05CVH03-3375 Franklin County Court Affidavit	OH	Various Taxing Authorities (Non-Utility Proceeding)	State of Ohio Department of Revenue	Accounting for nuclear fuel assemblies as manufactured equipment and capitalized plant.
12/06	U-23327 Subdocket A Reply Testimony	LA	Louisiana Public Service Commission Staff	Southwestern Electric Power Co.	Revenue requirements, formula rate plan, banking proposal.
03/07	U-29764	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc., Entergy Louisiana, LLC	Jurisdictional allocation of Entergy System Agreement equalization remedy receipts.

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Date	Case	Jurisdct.	Party	Utility	Subject
03/07	PUC Docket 33309	TX	Cities	AEP Texas Central Co.	Revenue requirements, including functionalization of transmission and distribution costs.
03/07	PUC Docket 33310	TX	Cities	AEP Texas North Co.	Revenue requirements, including functionalization of transmission and distribution costs.
03/07	2006-00472	KY	Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative	Interim rate increase, RUS loan covenants, credit facility requirements, financial condition.
03/07	U-29157	LA	Louisiana Public Service Commission Staff	Cleco Power, LLC	Permanent (Phase II) storm damage cost recovery.
04/07	U-29764 Supplemental and Rebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc., Entergy Louisiana, LLC	Jurisdictional allocation of Entergy System Agreement equalization remedy receipts.
04/07	ER07-682-000 Affidavit	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Allocation of intangible and general plant and A&G expenses to production and state income tax effects on equalization remedy receipts.
04/07	ER07-684-000 Affidavit	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Fuel hedging costs and compliance with FERC USOA.
05/07	ER07-682-000 Supplemental Affidavit	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Allocation of intangible and general plant and A&G expenses to production and account 924 effects on MSS-3 equalization remedy payments and receipts.
06/07	U-29764	LA	Louisiana Public Service Commission Staff	Entergy Louisiana, LLC, Entergy Gulf States, Inc.	Show cause for violating LPSC Order on fuel hedging costs.
07/07	2006-00472	KY	Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative	Revenue requirements, post-test year adjustments, TIER, surcharge revenues and costs, financial need.
07/07	ER07-956-000 Affidavit	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Storm damage costs related to Hurricanes Katrina and Rita and effects of MSS-3 equalization payments and receipts.
10/07	05-UR-103 Direct	WI	Wisconsin Industrial Energy Group	Wisconsin Electric Power Company, Wisconsin Gas, LLC	Revenue requirements, carrying charges on CWIP, amortization and return on regulatory assets, working capital, incentive compensation, use of rate base in lieu of capitalization, quantification and use of Point Beach sale proceeds.
10/07	05-UR-103 Surrebuttal	WI	Wisconsin Industrial Energy Group	Wisconsin Electric Power Company, Wisconsin Gas, LLC	Revenue requirements, carrying charges on CWIP, amortization and return on regulatory assets, working capital, incentive compensation, use of rate base in lieu of capitalization, quantification and use of Point Beach sale proceeds.
10/07	25060-U Direct	GA	Georgia Public Service Commission Public Interest Adversary Staff	Georgia Power Company	Affiliate costs, incentive compensation, consolidated income taxes, §199 deduction.

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Date	Case	Jurisdict.	Party	Utility	Subject
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.
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.

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Date	Case	Jurisdct.	Party	Utility	Subject
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, ELG v ASL depreciation procedures, depreciation expenses, federal and state income tax expense, capitalization, cost of debt.
11/08	EL08-51	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Spindletop gas storage facilities, regulatory asset and bandwidth remedy.
11/08	35717	TX	Cities Served by Oncor Delivery Company	Oncor Delivery Company	Recovery of old meter costs, asset ADFIT, cash working capital, recovery of prior year restructuring costs, levelized recovery of storm damage costs, prospective storm damage accrual, consolidated tax savings adjustment.
12/08	27800	GA	Georgia Public Service Commission	Georgia Power Company	AFUDC versus CWIP in rate base, mirror CWIP, certification cost, use of short term debt and trust preferred financing, CWIP recovery, regulatory incentive.
01/09	ER08-1056	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Entergy System Agreement bandwidth remedy calculations, including depreciation expense, ADIT, capital structure.
01/09	ER08-1056 Supplemental Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Blytheville leased turbines; accumulated depreciation.

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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 Answer	CO	CF&I Steel, Rocky Mountain Steel Mills LP, Climax Molybdenum Company	Public Service Company of Colorado	Forecasted test year, historic test year, proforma adjustments for major plant additions, tax depreciation.

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Date	Case	Jurisdict.	Party	Utility	Subject
09/09	6680-UR-117 Direct and Surrebuttal	WI	Wisconsin Industrial Energy Group	Wisconsin Power and Light Company	Revenue requirements, CWIP in rate base, deferral mitigation, payroll, capacity shutdowns, regulatory assets, rate of return.
10/09	09A-415E Answer	CO	Cripple Creek & Victor Gold Mining Company, et al.	Black Hills/CO Electric Utility Company	Cost prudence, cost sharing mechanism.
10/09	EL09-50 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Waterford 3 sale/leaseback accumulated deferred income taxes, Entergy System Agreement bandwidth remedy calculations.
10/09	2009-00329	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Company, Kentucky Utilities Company	Trimble County 2 depreciation rates.
12/09	PUE-2009-00030	VA	Old Dominion Committee for Fair Utility Rates	Appalachian Power Company	Return on equity incentive.
12/09	ER09-1224 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Hypothetical versus actual costs, out of period costs, Spindletop deferred capital costs, Waterford 3 sale/leaseback ADIT.
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.

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Date	Case	Jurisdiction	Party	Utility	Subject
04/10	2009-00459	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Revenue requirement issues.
04/10	2009-00548, 2009-00549	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Company, Louisville Gas and Electric Company	Revenue requirement issues.
08/10	31647	GA	Georgia Public Service Commission Staff	Atlanta Gas Light Company	Revenue requirement and synergy savings issues.
08/10	31647 Wackerly-Kollen Panel	GA	Georgia Public Service Commission Staff	Atlanta Gas Light Company	Affiliate transaction and Customer First program issues.
08/10	2010-00204	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Company, Kentucky Utilities Company	PPL acquisition of E.ON U.S. (LG&E and KU) conditions, acquisition savings, sharing deferral mechanism.
09/10	38339 Direct and Cross-Rebuttal	TX	Gulf Coast Coalition of Cities	CenterPoint Energy Houston Electric	Revenue requirement issues, including consolidated tax savings adjustment, incentive compensation FIN 48; AMS surcharge including roll-in to base rates; rate case expenses.
09/10	EL10-55	FERC	Louisiana Public Service Commission	Entergy Services, Inc., Entergy Operating Cos	Depreciation rates and expense input effects on System Agreement tariffs.
09/10	2010-00167	KY	Gallatin Steel	East Kentucky Power Cooperative, Inc.	Revenue requirements.
09/10	U-23327 Subdocket E Direct	LA	Louisiana Public Service Commission	SWEPCO	Fuel audit: S02 allowance expense, variable O&M expense, off-system sales margin sharing.
11/10	U-23327 Rebuttal	LA	Louisiana Public Service Commission	SWEPCO	Fuel audit: S02 allowance expense, variable O&M expense, off-system sales margin sharing.
09/10	U-31351	LA	Louisiana Public Service Commission Staff	SWEPCO and Valley Electric Membership Cooperative	Sale of Valley assets to SWEPCO and dissolution of Valley.
10/10	10-1261-EL-UNC	OH	Ohio OCC, Ohio Manufacturers Association, Ohio Energy Group, Ohio Hospital Association, Appalachian Peace and Justice Network	Columbus Southern Power Company	Significantly excessive earnings test.
10/10	10-0713-E-PC	WV	West Virginia Energy Users Group	Monongahela Power Company, Potomac Edison Power Company	Merger of First Energy and Allegheny Energy.

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Date	Case	Jurisdct.	Party	Utility	Subject
10/10	U-23327 Subdocket F Direct	LA	Louisiana Public Service Commission Staff	SWEPCO	AFUDC adjustments in Formula Rate Plan.
11/10	EL10-55 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc., Entergy Operating Cos	Depreciation rates and expense input effects on System Agreement tariffs.
12/10	ER10-1350 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc. Entergy Operating Cos	Waterford 3 lease amortization, ADIT, and fuel inventory effects on System Agreement tariffs.
01/11	ER10-1350 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc., Entergy Operating Cos	Waterford 3 lease amortization, ADIT, and fuel inventory effects on System Agreement tariffs.
03/11	ER10-2001 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc., Entergy Arkansas, Inc.	EAI depreciation rates.
04/11	Cross-Answering				
04/11	U-23327 Subdocket E	LA	Louisiana Public Service Commission Staff	SWEPCO	Settlement, incl resolution of 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.

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Date	Case	Jurisdiction	Party	Utility	Subject
08/11	ER11-2161 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and Entergy Texas, Inc.	ETI depreciation rates; accounting issues.
09/11	PUC Docket 39504	TX	Gulf Coast Coalition of Cities	CenterPoint Energy Houston Electric	Investment tax credit, excess deferred income taxes; normalization.
09/11	2011-00161 2011-00162	KY	Kentucky Industrial Utility Consumers, Inc.	Louisville Gas & Electric Company, Kentucky Utilities Company	Environmental requirements and financing.
10/11	11-4571-EL-UNC 11-4572-EL-UNC	OH	Ohio Energy Group	Columbus Southern Power Company, Ohio Power Company	Significantly excessive earnings.
10/11	4220-UR-117 Direct	WI	Wisconsin Industrial Energy Group	Northern States Power-Wisconsin	Nuclear O&M, depreciation.
11/11	4220-UR-117 Surrebuttal	WI	Wisconsin Industrial Energy Group	Northern States Power-Wisconsin	Nuclear O&M, depreciation.
11/11	PUC Docket 39722	TX	Cities Served by AEP Texas Central Company	AEP Texas Central Company	Investment tax credit, excess deferred income taxes; normalization.
02/12	PUC Docket 40020	TX	Cities Served by Oncor	Lone Star Transmission, LLC	Temporary rates.
03/12	11AL-947E Answer	CO	Climax Molybdenum Company and CF&I Steel, L.P. d/b/a Evraz Rocky Mountain Steel	Public Service Company of Colorado	Revenue requirements, including historic test year, future test year, CACJA CWIP, contra-AFUDC.
03/12	2011-00401	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Big Sandy 2 environmental retrofits and environmental surcharge recovery.
4/12	2011-00036 Direct Rehearing Supplemental Rebuttal Rehearing	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Rate case expenses, depreciation rates and expense.
04/12	10-2929-EL-UNC	OH	Ohio Energy Group	AEP Ohio Power	State compensation mechanism, CRES capacity charges, Equity Stabilization Mechanism
05/12	11-346-EL-SSO 11-348-EL-SSO	OH	Ohio Energy Group	AEP Ohio Power	State compensation mechanism, Equity Stabilization Mechanism, Retail Stability Rider.
05/12	11-4393-EL-RDR	OH	Ohio Energy Group	Duke Energy Ohio, Inc.	Incentives for over-compliance on EE/PDR mandates.

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06/12	40020	TX	Cities Served by Oncor	Lone Star Transmission, LLC	Revenue requirements, including ADIT, bonus depreciation and NOL, working capital, self insurance, depreciation rates, federal income tax expense.
07/12	120015-EI	FL	South Florida Hospital and Healthcare Association	Florida Power & Light Company	Revenue requirements, including vegetation management, nuclear outage expense, cash working capital, CWIP in rate base.
07/12	2012-00063	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Environmental retrofits, including environmental surcharge recovery.
09/12	05-UR-106	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Electric Power Company	Section 1603 grants, new solar facility, payroll expenses, cost of debt.
10/12	2012-00221 2012-00222	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Company, Kentucky Utilities Company	Revenue requirements, including off-system sales, outage maintenance, storm damage, injuries and damages, depreciation rates and expense.
10/12	120015-EI Direct	FL	South Florida Hospital and Healthcare Association	Florida Power & Light Company	Settlement issues.
11/12	120015-EI Rebuttal	FL	South Florida Hospital and Healthcare Association	Florida Power & Light Company	Settlement issues.
10/12	40604	TX	Steering Committee of Cities Served by Oncor	Cross Texas Transmission, LLC	Policy and procedural issues, revenue requirements, including AFUDC, ADIT – bonus depreciation & NOL, incentive compensation, staffing, self-insurance, net salvage, depreciation rates and expense, income tax expense.
11/12	40627 Direct	TX	City of Austin d/b/a Austin Energy	City of Austin d/b/a Austin Energy	Rate case expenses.
12/12	40443	TX	Cities Served by SWEPCO	Southwestern Electric Power Company	Revenue requirements, including depreciation rates and service lives, O&M expenses, consolidated tax savings, CWIP in rate base, Turk plant costs.
12/12	U-29764	LA	Louisiana Public Service Commission Staff	Entergy Gulf States Louisiana, LLC and Entergy Louisiana, LLC	Termination of purchased power contracts between EGSL and ETI, Spindletop regulatory asset.
01/13	ER12-1384 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Gulf States Louisiana, LLC and Entergy Louisiana, LLC	Little Gypsy 3 cancellation costs.
02/13	40627 Rebuttal	TX	City of Austin d/b/a Austin Energy	City of Austin d/b/a Austin Energy	Rate case expenses.
03/13	12-426-EL-SSO	OH	The Ohio Energy Group	The Dayton Power and Light Company	Capacity charges under state compensation mechanism, Service Stability Rider, Switching Tracker.

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04/13	12-2400-EL-UNC	OH	The Ohio Energy Group	Duke Energy Ohio, Inc.	Capacity charges under state compensation mechanism, deferrals, rider to recover deferrals.
04/13	2012-00578	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Resource plan, including acquisition of interest in Mitchell plant.
05/13	2012-00535	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Revenue requirements, excess capacity, restructuring.
06/13	12-3254-EL-UNC	OH	The Ohio Energy Group, Inc., Office of the Ohio Consumers' Counsel	Ohio Power Company	Energy auctions under CBP, including reserve prices.
07/13	2013-00144	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Biomass renewable energy purchase agreement.
07/13	2013-00221	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Agreements to provide Century Hawesville Smelter market access.
10/13	2013-00199	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Revenue requirements, excess capacity, restructuring.
12/13	2013-00413	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Agreements to provide Century Sebree Smelter market access.
01/14	ER10-1350 Direct and Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Waterford 3 lease accounting and treatment in annual bandwidth filings.
02/14	U-32981	LA	Louisiana Public Service Commission	Entergy Louisiana, LLC	Montauk renewable energy PPA.
04/14	ER13-432 Direct	FERC	Louisiana Public Service Commission	Entergy Gulf States Louisiana, LLC and Entergy Louisiana, LLC	Union Pacific 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	Union Pacific 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.

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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.
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.

**Expert Testimony Appearances
of
Lane Kollen
As of April 2022**

Date	Case	Jurisdic.	Party	Utility	Subject
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,	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Accounting for AFUDC Debt, related ADIT.
09/15	Rebuttal Complaint				
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, 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.
01/16					
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	Direct				
04/16	Answering				
05/16	Cross-Answering				
06/16	Rebuttal				
03/16	15-1673-E-T	WV	West Virginia Energy Users Group	Appalachian Power Company	Terms and conditions of utility service for commercial and industrial customers, including security deposits.
04/16	39971 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.

**Expert Testimony Appearances
of
Lane Kollen
As of April 2022**

Date	Case	Jurisdct.	Party	Utility	Subject
05/16	2016-00026 2016-00027	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric Co.	Need for environmental projects, calculation of environmental surcharge rider.
05/16	16-G-0058 16-G-0059	NY	New York City	Keyspan Gas East Corp., Brooklyn Union Gas Company	Depreciation, including excess reserves, leak prone pipe.
06/16	160088-EI	FL	South Florida Hospital and Healthcare Association	Florida Power and Light Company	Fuel Adjustment Clause Incentive Mechanism re: economy sales and purchases, asset optimization.
07/16	160021-EI	FL	South Florida Hospital and Healthcare Association	Florida Power and Light Company	Revenue requirements, including capital recovery, depreciation, ADIT.
07/16	16-057-01	UT	Office of Consumer Services	Dominion Resources, Inc. / Questar Corporation	Merger, risks, harms, benefits, accounting.
08/16	15-1022-EL-UNC 16-1105-EL-UNC	OH	Ohio Energy Group	AEP Ohio Power Company	SEET earnings, effects of other pending proceedings.
9/16	2016-00162	KY	Office of the Attorney General	Columbia Gas Kentucky	Revenue requirements, O&M expense, depreciation, affiliate transactions.
09/16	E-22 Sub 519, 532, 533	NC	Nucor Steel	Dominion North Carolina Power Company	Revenue requirements, deferrals and amortizations.
09/16	15-1256-G-390P (Reopened) 16-0922-G-390P	WV	West Virginia Energy Users Group	Mountaineer Gas Company	Infrastructure rider, including NOL ADIT and other income tax normalization and calculation issues.
10/16	10-2929-EL-UNC 11-346-EL-SSO 11-348-EL-SSO 11-349-EL-SSO 11-350-EL-SSO 14-1186-EL-RDR	OH	Ohio Energy Group	AEP Ohio Power Company	State compensation mechanism, capacity cost, Retail Stability Rider deferrals, refunds, SEET.
11/16	16-0395-EL-SSO Direct	OH	Ohio Energy Group	Dayton Power & Light Company	Credit support and other riders; financial stability of Utility, holding company.
12/16	Formal Case 1139	DC	Healthcare Council of the National Capital Area	Potomac Electric Power Company	Post test year adjust, merger costs, NOL ADIT, incentive compensation, rent.
01/17	46238	TX	Steering Committee of Cities Served by Oncor	Oncor Electric Delivery Company	Next Era acquisition of Oncor; goodwill, transaction costs, transition costs, cost deferrals, ratemaking issues.
02/17	16-0395-EL-SSO Direct (Stipulation)	OH	Ohio Energy Group	Dayton Power & Light Company	Non-unanimous stipulation re: credit support and other riders; financial stability of utility, holding company.
02/17	45414	TX	Cities of Midland, McAllen, and Colorado City	Sharyland Utilities, LP, Sharyland Distribution & Transmission Services, LLC	Income taxes, depreciation, deferred costs, affiliate expenses.

J. KENNEDY AND ASSOCIATES, INC.

**Expert Testimony Appearances
of
Lane Kollen
As of April 2022**

Date	Case	Jurisdiction	Party	Utility	Subject
03/17	2016-00370 2016-00371	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Company, Louisville Gas and Electric Company	AMS, capital expenditures, maintenance expense, amortization expense, depreciation rates and expense.
06/17	29849 (Panel with Philip Hayet)	GA	Georgia Public Service Commission Staff	Georgia Power Company	Vogtle 3 and 4 economics.
08/17	17-0296-E-PC	WV	West Virginia Energy Users Group	Monongahela Power Company, The Potomac Edison Power Company	ADIT, OPEB.
10/17	2017-00179	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Weather normalization, Rockport lease, O&M, incentive compensation, depreciation, income taxes.
10/17	2017-00287	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Fuel cost allocation to native load customers.
12/17	2017-00321	KY	Attorney General	Duke Energy Kentucky (Electric)	Revenues, depreciation, income taxes, O&M, regulatory assets, environmental surcharge rider, FERC transmission cost reconciliation rider.
12/17	29849 (Panel with Philip Hayet, Tom Newsome)	GA	Georgia Public Service Commission Staff	Georgia Power Company	Vogtle 3 and 4 economics, tax abandonment loss.
01/18	2017-00349	KY	Kentucky Attorney General	Atmos Energy Kentucky	O&M expense, depreciation, regulatory assets and amortization, Annual Review Mechanism, Pipeline Replacement Program and Rider, affiliate expenses.
06/18	18-0047	OH	Ohio Energy Group	Ohio Electric Utilities	Tax Cuts and Jobs Act. Reduction in income tax expense; amortization of excess ADIT.
07/18	T-34695	LA	LPSC Staff	Crimson Gulf, LLC	Revenues, depreciation, income taxes, O&M, ADIT.
08/18	48325	TX	Cities Served by Oncor	Oncor Electric Delivery Company	Tax Cuts and Jobs Act; amortization of excess ADIT.
08/18	48401	TX	Cities Served by TNMP	Texas-New Mexico Power Company	Revenues, payroll, income taxes, amortization of excess ADIT, capital structure.
08/18	2018-00146	KY	KIUC	Big Rivers Electric Corporation	Station Two contracts termination, regulatory asset, regulatory liability for savings
09/18	20170235-EI 20170236-EU	FL	Office of Public Counsel	Florida Power & Light Company	FP&L acquisition of City of Vero Beach municipal electric utility systems.
10/18	Direct Supplemental Direct				

**Expert Testimony Appearances
of
Lane Kollen
As of April 2022**

Date	Case	Jurisdiction	Party	Utility	Subject
09/18	2017-370-E	SC	Office of Regulatory Staff	South Carolina Electric & Gas Company and Dominion Energy, Inc.	Recovery of Summer 2 and 3 new nuclear development costs, related regulatory liabilities, securitization, NOL carryforward and ADIT, TCJA savings, merger conditions and savings.
10/18	2017-207, 305, 370-E Surrebuttal Supplemental Surrebuttal				
12/18	2018-00261	KY	Attorney General	Duke Energy Kentucky (Gas)	Revenues, O&M, regulatory assets, payroll, integrity management, incentive compensation, cash working capital.
01/19	2018-00294 2018-00295	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Company, Louisville Gas & Electric Company	AFUDC v. CWIP in rate base, transmission and distribution plant additions, capitalization, revenues generation outage expense, depreciation rates and expenses, cost of debt.
01/19	2018-00281	KY	Attorney General	Atmos Energy Corp.	AFUDC v. CWIP in rate base, ALG v. ELG depreciation rates, cash working capital, PRP Rider, forecast plant additions, forecast expenses, cost of debt, corporate cost allocation.
02/19	UD-18-17	New Orleans	Crescent City Power Users Group	Entergy New Orleans, LLC	Post-test year adjustments, storm reserve fund, NOL ADIT, FIN48 ADIT, cash working capital, depreciation, amortization, capital structure, formula rate plans, purchased power rider.
04/19	Direct Surrebuttal and Cross-Answering				
03/19	2018-0358	KY	Attorney General	Kentucky American Water Company	Capital expenditures, cash working capital, payroll expense, incentive compensation, chemicals expense, electricity expense, water losses, rate case expense, excess deferred income taxes.
03/19	48929	TX	Steering Committee of Cities Served by Oncor	Oncor Electric Delivery Company LLC, Sempra Energy, Sharyland Distribution & Transmission Services, L.L.C., Sharyland Utilities, L.P.	Sale, transfer, merger transactions, hold harmless and other regulatory conditions.
06/19	49421	TX	Gulf Coast Coalition of Cities	CenterPoint Energy Houston Electric	Prepaid pension asset, accrued OPEB liability, regulatory assets and liabilities, merger savings, storm damage expense, excess deferred income taxes.
07/19	49494	TX	Cities Served by AEP Texas	AEP Texas, Inc.	Plant in service, prepaid pension asset, O&M, ROW costs, incentive compensation, self-insurance expense, excess deferred income taxes.
08/19	19-G-0309 19-G-0310	NY	New York City	National Grid	Depreciation rates, net negative salvage.

**Expert Testimony Appearances
of
Lane Kollen
As of April 2022**

Date	Case	Jurisdict.	Party	Utility	Subject
10/19	42315	GA	Atlanta Gas Light Company	Public Interest Advocacy Staff	Capital expenditures, O&M expense, prepaid pension asset, incentive compensation, merger savings, affiliate expenses, excess deferred income taxes.
10/19	45253	IN	Duke Energy Indiana	Office of Utility Consumer Counselor	Prepaid pension asset, inventories, regulatory assets and liabilities, unbilled revenues, incentive compensation, income tax expense, affiliate charges, ADIT, riders.
12/19	2019-00271	KY	Attorney General	Duke Energy Kentucky	ADIT, EDIT, CWC, payroll expense, incentive compensation expense, depreciation rates, pilot programs
05/20	202000067-EI	FL	Office of Public Counsel	Tampa Electric Company	Storm Protection Plan.
06/20	20190038-EI	FL	Office of Public Counsel	Gulf Power Company	Hurricane Michael costs.
07/20	PUR-2020-00015	VA	Old Dominion Committee for Fair Utility Rates	Appalachian Power Company	Coal Amortization Rider, storm damage, prepaid pension and OPEB assets, return on joint-use assets.
09/20	Direct Surrebuttal				
07/20	2019-226-E	SC	Office of Regulatory Staff	Dominion Energy South Carolina	Integrated Resource Plan.
09/20	Direct Surrebuttal				
10/20	2020-00160	KY	Attorney General	Water Service Corporation of Kentucky	Return on rate base v. operating ratio.
10/20	2020-00174	KY	Attorney General and Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Rate base v. capitalization, Rockport UPA, prepaid pension and OPEB, cash working capital, incentive compensation, Rockport 2 depreciation expense, EDIT, AMI, grid modernization rider.
11/20	2020-125-E	SC	Office of Regulatory Staff	Dominion Energy South Carolina	Summer 2 and 3 cancelled plant and transmission cost recovery; TCJA; regulatory assets.
12/20	Direct Surrebuttal				
12/20	2020172-EI	FL	Office of Public Counsel	Florida Power & Light Company	Hurricane Dorian costs.
12/20	29849 (Panel with Philip Hayet, Tom Newsome)	GA	Georgia Public Service Commission Staff	Georgia Power Company	VCM23, Vogtle 3 and 4 rate impact analyses.
02/21	2019-224-E	SC	Office of Regulatory Staff	Duke Energy Carolinas, LLC, Duke Energy Progress, LLC	Integrated Resource Plans.
04/21	2019-225-E Direct Surrebuttal				
03/21	51611	TX	Steering Committee of Cities Served by Oncor	Sharyland Utilities, L.L.C.	ADIT, capital structure, return on equity.

**Expert Testimony Appearances
of
Lane Kollen
As of April 2022**

Date	Case	Jurisdct.	Party	Utility	Subject
03/21	2020-00349 2020-00350	KY	Attorney General and Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Company and Louisville Gas and Electric Company	Rate base v. capitalization, retired plant costs, depreciation, securitization, staffing + payroll, pension + OPEB, AML, off-system sales margins.
04/21 Direct	18-857-EL-UNC 19-1338-EL-UNC 20-1034-EL-UNC 20-1476-EL-UNC	OH	The Ohio Energy Group	First Energy Ohio Companies	Significantly Excessive Earnings Test; legacy nuclear plant costs.
07/21 Supplemental Direct					
05/21 Direct	2021-00004	KY	Attorney General and Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	CPCN for CCR/ELG Projects at Mitchell Plant.
06/21 Supplemental Direct					
06/21	29849 (Panel with Philip Hayet, Tom Newsome)	GA	Georgia Public Service Commission Staff	Georgia Power Company	VCM24, Vogtle 3 and 4 rate impact analyses.
06/21	2021-00103	KY	Attorney General and Nucor Steel Gallatin	East Kentucky Power Cooperative, Inc.	Revenues, depreciation, interest, TIER, O&M, regulatory asset.
07/21 Direct	U-35441	LA	Louisiana Public Service Commission Staff	Southwestern Electric Power Company	Revenues, O&M expense, depreciation, retirement rider.
08/21 10/21	Cross-Answering Surrebuttal				
09/21	2021-00190	KY	Attorney General	Duke Energy Kentucky	Revenues, O&M expense, depreciation, capital structure, cost of long-term debt, government mandate rider.
09/21	43838	GA	Public Interest Advocacy Staff	Georgia Power Company	Vogtle 3 base rates, NCCR rates; deferrals.
09/21	2021-00214	KY	Attorney General	Atmos Energy Corp.	NOL ADIT, working capital, affiliate expenses, amortization EDIT, capital structure, cost of debt, accelerated replacement Aldyl-A pipe, PRP Rider, Tax Act Adjustment Rider.
01/22	2021-00358	KY	Attorney General	Jackson Purchase Energy Corporation	Revenues, nonrecurring expenses, normalized expenses, interest expense, TIER.
01/22	2021-00421	KY	Attorney General and Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Proposed Mitchell Plant Operations and Maintenance and Ownership Agreements; sale of Mitchell Plant interest.
02/22	2021-00481	KY	Attorney General and Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Proposed Liberty Utilities, Inc. acquisition of Kentucky Power Company; harm to customers; conditions to mitigate harm.
03/22	2021-00407	KY	Attorney General	South Kentucky Rural Electric Cooperative Corporation	Revenues, interest income, interest expense, TIER, payroll.

**Expert Testimony Appearances
of
Lane Kollen
As of April 2022**

Date	Case	Jurisdic.	Party	Utility	Subject
03/22	U-36190 Direct	LA	Louisiana Public Service Commission Staff	Entergy Louisiana, LLC	Certification of solar resources.
04/22	Cross-Answering				

How does each Company select and prioritize their SPP projects? What criteria do they use to determine priorities?

Tampa Electric Company

Tampa Electric Company hired 1898 & Co. to build a Storm Resilience Model to quantify the costs and benefits of all potential SPP projects across the Company's portfolio of SPP programs. After computing expected costs and benefits at the project level, the model prioritized projects based on their expected net benefits, as well as optimized the Company's overall SPP spend.

Benefit and cost criteria included project level estimates of costs under blue-sky and emergency-storm-repair scenarios, the probability of an individual asset being damaged in a storm (both pre- and post-hardening), the probability of a storm hitting the TECO service territory, storm severity, the number of customers that would be impacted if an asset were damaged, and the value, from a customer's perspective, of an avoided outage.¹

The model optimized the Company's overall SPP spend by maximizing net benefits (that is, expected benefits minus expected costs) as calculated by the model.² For a variety of spending levels, it optimized the portion of total spend directed into each program. For example, at lower spending levels the model put most of its money into the Distribution Feeder Hardening program, while at higher levels the model put a similar dollar figure but a much lower percentage figure into Distribution Feeder Hardening. Conversely, at low spending levels, the model spent relatively little on Lateral Hardening, but as spending scaled up, the model allocated proportionally greater amounts to lateral hardening. As a result, at the Company's optimized \$1.5 billion SPP investment level, Distribution Feeder Hardening contributes over 80% of the portfolio benefits on only 20% of the budget. Lateral Hardening, on the other hand, provides less than 20% of the benefits for almost 70% of the costs.³

Duke Energy Florida

Duke Energy Florida's SPP model was produced by Guidehouse.

DEF's model prioritized potential projects by "looking at the probability of damage to particular assets (including consideration of information from various FEMA-produced models) and the consequences of that damage, including for example the number and/or type of customers served by particular assets."⁴

Generally, programs were evaluated based on three criteria: probability of damage, consequence of damage, and subject matter expert opinion.⁵ The model utilized as prioritization criteria included expected customer outage time reductions, the value of avoided outages, utility capital

¹ TECO and 1898 Webinar and Model Demonstration, 5/12/2022

² Testimony of David Pickles, Exhibit DAP-1, page 200

³ Testimony of David Pickles, Exhibit DAP-1, Figure 7-3, page 208

⁴ Testimony of Brian Lloyd,, page 7

⁵ Testimony of Brian Lloyd, Exhibit BML-1. See pages 9, 18, 28, 33, 41, 48, 50 and 52

benefits and O&M benefits. Costs included utility capital costs and O&M costs.⁶ These criteria resulted in a cost-benefit prioritized project list that DEF used to select which projects to prioritize.

Before beginning an SPP project, DEF allows its subject matter experts to determine where there were opportunities to complete other projects on the same substation, even if they are lower on the cost-benefit list. Projects where Duke's staff expect it would be more efficient to perform together, or that would minimize customer disruptions are permitted to bypass the cost-benefit prioritization.⁷

DEF and TECO both used the DOE ICE model to estimate a monetary benefit in customer outage time reduction, but they used different methodologies, which could result in different priorities and conclusions about cost effectiveness. The DOE ICE model only calculates monetary values of avoiding outages up to 16 hours. Because some simulated storm outages can be longer than 16 hours, DEF assumed that the 16 hour value applied to all outages of 16 hours or greater.⁸ TECO, on the other hand, extrapolated an increasing value for outages longer than 16 hours.⁹ This assumption could have caused TECO to prioritize minimizing long-duration outages more aggressively than DEF, as well as justifying a greater level of spending as cost-effective.

Florida Power and Light

FPL does not appear to utilize a model to calculate expected cost-benefit ratios like TECO and DEF.

Each program has different criteria for project prioritization. For example, Lateral Hardening criteria include historical storm and vegetation related outages, number of laterals on one feeder (like DEF, FPL attempts to efficiently underground laterals all at once to minimize outages), overall performance in the last 10 years, and the geographic location of an asset—a distribution of projects throughout the entire service territory is preferred.¹⁰ Laterals selected for hardening are typically undergrounded, but per FPL's judgement may be overhead hardened instead.¹¹ In contrast, Transmission Hardening is prioritized based on proximity to high wind, importance to the system, and number of customers served. Other efficiencies, like coordination with other SPP projects, or the ability to work on multiple transmission lines at once are also considered.¹²

FPL has winterization programs for transmission and distribution, but does not provide a description of how these projects are selected or prioritized.

Florida Public Utilities Company

⁶ Testimony of Brian Lloyd, Exhibit BML-2, page 29-30

⁷ Testimony of Brian Lloyd, page 7-8

⁸ Testimony of Brian Lloyd, Exhibit BML-2, page 29

⁹ Testimony of Jason De Stigter, Answer to Question 31

¹⁰ Testimony of Michael Jarro, Exhibit MJ-1. See pages 23, 26, and 29

¹¹ Testimony of Michael Jarro, Exhibit MJ-1, page 30-31

¹² Page 35-36

FPUC and Pike Engineering developed FPUC's model, which evaluates the probability of damage, the Company's ability to respond and recover from damage, and the societal impact of outages. The model considers factors such as probable wind speeds, flood and storm surge potential, historical performance, accessibility, vegetation exposure, importance of load, number of customers served, and an estimate of the cost of an interruption.¹³

Like TECO and DEF, the model prioritizes projects as a ranked list of projects in order of expected reduction in restoration costs and expected customer reliability impact. Projects are ranked with consideration to probability of damage, the Company's ability to respond to damage, and the impact of damage.¹⁴

¹³ FPUC 2022-2031 SPP, page 17-23

¹⁴ *Id.* page 23-24

Yes, the SPP programs and projects will result in deferred tax expense due to temporary differences and the deferred tax expense will accumulate in ADIT.

57. Does the Company agree that ADIT should be reflected as a reduction to the rate base or as a zero-cost source of capital in the cost of capital used for the rate of return? If not, then provide all reasons why the Company believes it should retain the carrying charge savings from these tax benefits instead of reflecting them in the SPPCRC revenue requirement.

Response:

Yes. The Company includes ADIT as a zero-cost source of capital used for the rate of return, as shown in DEF Exhibit CAM-3, Page 102 of 102, line 7, in Docket 20220010-EI. This schedule supports the 7.61% WACC.

Refer to the individual 2023-2032 revenue requirement tabs for each of the individual SPP programs in the Q1 Rule 25-6030 - Rev Req & 3 yr. Rate Impacts_BLM-1 Support File -POD 1 Excel workbook.

58. Explain why there are no projections for Construction Work In Progress (CWIP) reflected in the determination of plant in service Investments used to compute depreciation expense.

Response:

Consistent with the revenue requirement calculation in DEF's 2020 SPP, DEF's CWIP balance is incorporated into the "Investment" line for each SPP program. DEF has accounted for CWIP within the depreciation expense calculation. Within the current year, a portion of each program is assumed to be placed in-service. Therefore, the amount of investment not yet placed in-service is representative of the CWIP balance.

59. Explain why there are no reductions assumed in the calculation of depreciation expense associated with retirements for plant that was previously recovered in base rates.

Response:

Consistent with the model that was developed by DEF for its April 10, 2020, SPP filing, DEF did not include any assumptions for reductions assumed in the calculation of depreciation expense associated with retirements for plant that was previously recovered in base rates. In DEF's annual SPPCRC filings, DEF includes credits associated with the depreciation expense for base rate assets retired as part of an SPP program. When the value of the base assets is removed from EPIS during a subsequent rate case, the depreciation expense credit included in the SPPCRC filings associated with these assets should simultaneously cease. DEF does not make assumptions for timing and outcomes of rate cases that would be necessary to accurately reflect a reasonable amount of credit within the SPP Revenue Requirement model. DEF believes that this is the appropriate approach since the credits are included in the SPPCRC filings which are used to set customer rates and are subject to true-up.

Refer to the 2023-2032 Feeder Hardening tab in the Q1 Rule 25-6030 - Rev Req & 3 yr. Rate Impacts_BLM-1 Support File -POD 1 Excel workbook as an example of the computation of property tax for all individual program costs.

60. Explain why there are no projections for Construction Work In Progress (CWIP) reflected in the determination of the average current year net book value balance, which is used to compute property tax expense.

Response:

As explained in DEF's response to Question 58, DEF's CWIP is incorporated into the "Investment" line for each SPP program. The "Investment" amount is included in the calculation of the Ending and Average balances for each SPP program, which are utilized in the calculation of property tax.

61. Explain why there are no reductions assumed in the calculation of depreciation expense associated with retirements for plant that was previously recovered in base rates.

Response:

Please see the DEF's response provided in Interrogatory number 59.

62. Explain how the 2023-2022 rates for property taxes was determined associated with the computation of property taxes and provide the source(s).

Response:

Beginning with Property Tax Year 2022, property tax expense was estimated using the following steps. Steps 1 through 3 established a base effective tax rate to estimate tax expense. Steps 4 through 14 is the same process used for 2022 and 2023 (0.89346%)

Process Steps

1. Determine the gross taxes paid for 2021 (actual taxes paid plus tax savings).
 - a. Actual 2021 property taxes paid are based on FERC balances ending 12/31/2020.
2. Calculate the effective tax rate (ETR) on cost for 2021 using the 12/31/2020 Property Plant and Equipment (PP&E) ending balance provided in Duke system balance sheet reports.

$$\frac{2021 \text{ Gross Tax Paid}}{\text{Actual PP\&E 12/31/2020 Ending Balance}} = \text{Effective Tax Rate}$$

$$\frac{172,166,659}{20,880,711,009} = .82452\%$$

3. Calculate the change in PP&E Ending Balance between 12/31/2020 and 12/31/2021.

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FPSC - COMMISSION CLERK



WILTON SIMPSON
President of the Senate

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CHRIS SPROWLS
*Speaker of the House of
Representatives*

May 31, 2022

Adam J. Teitzman, Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Re: Docket No. 20220051-EI

Dear Mr. Teitzman,

Please find enclosed for filing in the above referenced docket the Direct Testimony and Exhibits of Lane Kollen. This filing is being made via the Florida Public Service Commission's Web Based Electronic Filing portal.

If you have any questions or concerns; please do not hesitate to contact me. Thank you for your assistance in this matter.

Sincerely,

Richard Gentry
Public Counsel

Charles J. Rehwinkel
Deputy Public Counsel

/s/Stephanie A. Morse
Stephanie A. Morse
Associate Public Counsel
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CERTIFICATE OF SERVICE
DOCKET NO. 20220051-EI

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by electronic mail on this 31st day of May 2022, to the following:

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/s/Stephanie A. Morse
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Associate Public Counsel

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Review of Storm Protection Plan,
pursuant to Rule 25-6.030, F.A.C., Florida
Power & Light Company.

DOCKET NO. 20220051-EI

FILED: May 31, 2022

DIRECT TESTIMONY

OF

LANE KOLLEN

ON BEHALF OF THE OFFICE OF PUBLIC COUNSEL

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1 **I. QUALIFICATIONS AND SUMMARY**

2 **A. Qualifications**

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

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

6 **Q. DESCRIBE YOUR EDUCATION AND PROFESSIONAL EXPERIENCE.**

7 A. I earned a Bachelor of Business Administration (“BBA”) degree in accounting and a
8 Master of Business Administration (“MBA”) degree from the University of Toledo. I also
9 earned a Master of Arts (“MA”) degree in theology from Luther Rice College & Seminary.
10 I am a Certified Public Accountant (“CPA”), with a practice license, Certified Management
11 Accountant (“CMA”), and Chartered Global Management Accountant (“CGMA”). I am a
12 member of numerous professional organizations, including the American Institute of
13 Certified Public Accountants, Institute of Management Accounting, Georgia Society of
14 CPAs, and Society of Depreciation Professionals.

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

21 I have testified before the Florida Public Service Commission on numerous
22 occasions, including base rate, fuel adjustment clause, acquisition, and territorial

1 proceedings involving Florida Power & Light Company (“FPL”), Duke Energy Florida
2 (“DEF”), Talquin Electric Cooperative, City of Tallahassee, and City of Vero Beach.¹

3 **B. Purpose of Testimony**

4 **Q. ON WHOSE BEHALF ARE YOU PROVIDING TESTIMONY?**

5 A. I am providing this testimony on behalf of the Florida Office of Public Counsel (“OPC”).

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

7 A. The purpose of my testimony is to address and make recommendations regarding the
8 proposed Storm Protection Plans (“SPP”) filed by Florida Public Utilities Company
9 (“FPUC”), Duke Energy Florida, LLC (“DEF”), Tampa Electric Company (“Tampa”), and
10 Florida Power and Light Company (“FPL”) (collectively, the “utilities”). In this testimony,
11 I specifically address the SPP filed by FPL.

12 I address the scope of the proposed SPPs and the threshold economic decision
13 criteria that the Commission should apply to the selection, ranking, and magnitude of SPP
14 programs and projects, consistent with the statutory requirements set forth in Section
15 366.96, Florida Statutes (2022), *Storm Protection Plan Cost Recovery* (“SPP Statute”),
16 Rule 25-6.030, Florida Administrative Code (“SPP Rule”), and Rule 25-6.031, F.A.C.
17 (“SPPCRC Rule”) to the extent that the outcome of these proceedings will affect the cost
18 recoveries in the Storm Protection Plan Cost Recovery Clause (“SPPCRC”) proceedings
19 pursuant to the SPPCRC Rule. My testimony should be considered in conjunction with the
20 testimony of Mr. Kevin Mara on behalf of OPC.

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

C. Scope of the SPP Requests

Q. PLEASE SUMMARIZE THE SPP REQUESTS.

A. In the aggregate, the four utilities seek authorization for programs and projects they estimate will cost \$25.323 billion over the next ten years (2023-2032), consisting of \$23.167 billion in capital expenditures and \$2.156 billion in operation and maintenance (“O&M”) expense. The capital expenditures will have a growing and cumulative ratemaking impact for the duration of the SPPs and beyond of 40 or more years over the service lives of the plant assets. These amounts are in addition to the capital expenditures and O&M expense expended in prior years and this year for storm hardening and storm protection programs. The utilities also expect to seek authorization for additional amounts in subsequent SPP updates beyond the ten years reflected in these proceedings.

The following tables provide a summary of the estimated SPP program expenditures for each utility by year and in total for the ten-year period.

Florida Public Utilities Company SPP Program Expenditures \$ Millions											
SPP Costs by Year	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Total
Capital Total	2.3	6.7	16.9	54.2	53.2	19.9	19.6	19.8	25.3	25.2	243.1
O&M Expense Total	1.4	1.6	1.9	3.0	2.9	1.8	1.8	1.8	1.9	1.9	20.0
Overall Total	3.7	8.3	18.7	57.2	56.1	21.8	21.4	21.6	27.2	27.1	263.1

Duke Energy Florida, LLC SPP Program Expenditures \$ Millions											
SPP Costs by Year	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	Total
Capital Total	602.7	693.4	775.2	748.8	747.7	749.7	748.5	750.6	749.4	751.6	7,317.5
O&M Expense Total	72.1	77.1	79.0	78.1	79.0	81.8	82.4	85.8	86.8	90.0	812.0
Overall Total	674.8	770.5	854.1	826.9	826.7	831.5	830.9	836.4	836.2	841.6	8,129.5

Tampa Electric Company
SPP Program Expenditures
 \$ Millions

SPP Costs by Year	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Total
Capital Total	169.9	168.7	173.1	172.9	169.0	167.5	169.6	166.0	172.5	169.4	1,698.7
O&M Expense Total	31.0	34.0	33.7	35.2	36.3	37.7	39.6	41.2	43.1	45.3	377.1
Overall Total	200.9	202.7	206.8	208.2	205.4	205.2	209.2	207.3	215.6	214.7	2,075.9

1
2

Florida Power & Light Company
SPP Program Expenditures
 \$ Millions

SPP Costs by Year	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	Total
Capital Total	1,458.9	1,559.5	1,520.4	1,200.8	1,319.0	1,350.0	1,388.4	1,423.4	1,347.6	1,340.1	13,908.0
O&M Expense Total	86.0	86.7	88.0	88.2	94.1	100.3	99.8	100.5	100.9	101.5	946.2
Overall Total	1,544.9	1,646.3	1,608.4	1,289.0	1,413.1	1,450.3	1,488.2	1,523.9	1,448.5	1,441.6	14,854.2

3

Q. WHAT EFFECTS WILL THE REQUESTS HAVE ON CUSTOMER RATES?

A. The incremental effects on present customer rates will be significant as measured over multiple ratemaking metrics, including SPP revenue requirements, net plant in service, annual electric revenues, and cost per customer. The following table provides a summary of the revenue requirements by utility and in the aggregate by year and in total for the ten-year period.

10

Florida Public Utilities Company
SPP Program Revenue Requirements
 \$ Millions

SPP Revenue Requirements By Year	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Total
Capital Total	0.3	0.6	2.0	6.0	12.5	17.0	19.0	21.0	23.2	25.7	127.3
O&M Expense Total	1.4	1.6	1.9	3.0	2.9	1.8	1.8	1.8	1.9	1.9	20.0
Overall Total	1.7	2.2	3.9	9.0	15.4	18.9	20.8	22.8	25.1	27.6	147.3

11

Duke Energy Florida, LLC
SPP Program Revenue Requirements
 \$ Millions

SPP Revenue Requirements By Year	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	Total
Capital Total	77.3	144.2	217.9	303.3	378.5	451.1	522.2	590.7	657.8	722.1	4,065.2
O&M Expense Total	72.1	77.1	79.0	78.1	79.0	81.8	82.4	85.8	86.8	90.0	812.0
Overall Total	149.4	221.3	296.8	381.4	457.5	533.0	604.7	676.5	744.6	812.1	4,877.2

1

Tampa Electric Company
SPP Program Revenue Requirements
 \$ Millions

SPP Revenue Requirements By Year	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Total
Capital Total	17.2	35.8	53.8	72.3	91.4	109.8	127.9	145.5	163.0	180.0	996.6
O&M Expense Total	30.7	33.6	33.4	34.9	36.0	37.4	39.3	40.9	42.8	44.9	374.0
Overall Total	47.9	69.4	87.2	107.2	127.4	147.3	167.2	186.4	205.7	224.9	1,370.7

2

Florida Power & Light Company
SPP Program Revenue Requirements
 \$ Millions

SPP Revenue Requirements By Year Jurisdictional	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	Total
Capital Total	332.9	509.3	685.9	836.6	971.5	1,112.3	1,254.0	1,396.5	1,533.2	1,661.6	10,293.8
O&M Expense Total	85.2	85.9	87.2	87.5	93.3	99.4	98.9	99.6	100.0	100.6	937.6
Overall Total	418.0	595.2	773.2	924.1	1,064.8	1,211.7	1,352.9	1,496.1	1,633.2	1,762.2	11,231.3

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In addition to the revenue requirement effects of the proposed SPPs shown on the preceding tables, the following tables compare other ratemaking metrics, including capital expenditures compared to present net plant in service, increases in the revenue requirement compared to present revenues, and the cost per customer. These metrics provide additional context as to the magnitude and the impacts on customer rates.

Total 10-Year Projected Spend and Revenue Requirements
 Compared to Total Net Plant in Service and Revenues
 Actual Results For the 12 Months Ended December 31, 2021
 \$ Millions

	Net Plant In Service	10-Year Proposed Capital Spend	Percentage Increase in Net Plant	2021 Electric Revenues	Projected SPP Revenue Requirement In Year 10	Percentage Increase in Revenues
FPL	44,891.0	13,908.0	31.0%	12,244.3	1,762.2	14.4%
Duke	16,946.5	7,317.5	43.2%	5,111.8	812.1	15.9%
TEC	7,215.5	1,698.7	23.5%	2,180.0	224.9	10.3%
FPUC	94.0	243.1	258.6%	83.7	27.6	33.0%
Total	<u>69,147.0</u>	<u>23,167.4</u>	<u>33.5%</u>	<u>19,619.8</u>	<u>2,826.8</u>	<u>14.4%</u>

1

Total 10-Year Projected SPP Investment Per Customer
 Includes Capital and O&M Investment

	Customers	Projected 10-Year Total Investment \$ Millions	10-Year Investment Per Customer \$
FPL	5,700,000	14,854.2	2,606
Duke	1,879,073	8,129.5	4,326
TEC	824,322	2,075.9	2,518
FPUC	32,993	263.1	7,976
Total	<u>8,436,388</u>	<u>25,322.7</u>	<u>3,002</u>

2

3 **Q. HOW DO THESE COSTS COMPARE TO THE BENEFITS FROM POTENTIAL**
 4 **SAVINGS IN STORM DAMAGE AND RESTORATION COSTS?**

5 A. The estimated costs are much greater than the benefits from potential savings for each
 6 utility and for nearly all of the programs and projects, although FPUC and FPL did not,

1 and refused to, provide quantifications of the benefits from potential savings in storm
2 damage and restoration costs.

3 The following table provides a summary of the costs and dollar benefits by utility
4 and in the aggregate by year and in total for the ten-year period and a fifty-year period. I
5 show \$0 (“n/a”) in benefits for FPUC and FPL, consistent with their failure to quantify any
6 benefits from potential savings in storm damage and restoration costs.

Total 10-Year Projected SPP Costs and Benefits Summary Includes Capital and O&M Investment						
	Projected 10-Year Total Investment \$ Millions	Projected Annual Avoided Restoration Costs \$ Millions	Escalated Avoided Restoration Costs Over 10 Years \$ Millions	Benefits to Costs Ratio 10 Years %	Escalated Avoided Restoration Costs Over 50 Years \$ Millions	Benefits to Costs Ratio 50 Years %
FPL	14,854.2	n/a	n/a	n/a	n/a	n/a
Duke	8,129.5	56.5	647.7	8%	6,373.0	78%
TEC	2,075.9	13.0	149.5	7%	1,470.6	71%
FPUC	<u>263.1</u>	<u>n/a</u>	<u>n/a</u>	n/a	<u>n/a</u>	n/a
Total	<u>25,322.7</u>	<u>69.5</u>	<u>797.2</u>		<u>7,843.6</u>	

Note: Benefits Calculations Not Provided by FPL and FPUC.

7

8 **Q. WHY ARE THESE SUMMARIES AND COMPARISONS SIGNIFICANT IN**
9 **THESE PROCEEDINGS?**

10 A. They provide context for the Commission in its review of the proposed SPPs, including the
11 sheer magnitude of the incremental capital expenditures and O&M expense and the rate
12 impacts of these costs, as well as for the establishment and application of threshold decision
13 criteria for the selection, ranking, and magnitude of the SPP programs and projects that are

1 authorized. They also demonstrate that the costs of the proposed SPP programs and
2 projects far outweigh the benefits from savings in storm damage and restoration costs.

3 The Commission also should keep in mind that the impact of the SPP programs is
4 yet another addition to the customer bill in an environment of high inflation, skyrocketing
5 natural gas prices and other base rate increases.

6 **D. Summary of Conclusions and Recommendations**

7 **Q. PLEASE SUMMARIZE YOUR CONCLUSIONS AND RECOMMENDATIONS.**

8 A. Each utility's proposed SPP capital expenditures, O&M expenses, increases in rate base,
9 and resulting increases in customer rates are significant. The SPP capital expenditures and
10 O&M expenses are incremental costs with incremental customer rate impacts. The
11 framework, scope, selection, ranking, magnitude, prudence, and authorization to proceed
12 of the SPP programs and projects will be determined in these proceedings, not in the
13 subsequent SPPCRC proceeding. Therefore, the decision criteria, ratemaking principles,
14 and rate recovery of the SPP project costs are important factors in the decision making
15 process in this and the other SPP proceedings now pending.

16 To qualify for inclusion in the SPP proceedings and cost recovery in the SPPCRC
17 proceedings, the projects and the costs of the projects must be incremental, not simply
18 displacements of base rate costs that would have been incurred during the normal course
19 of business, as well as prudent, used and useful, and just and reasonable both as to amount
20 and customer impact. These factors must be considered in the decision process in the SPP
21 proceedings, not limited to the review that will take place in the SPPCRC proceedings after
22 the projects are selected and costs already have been incurred.

1 The Commission should apply rational and specific decision criteria to the
2 selection, ranking, and magnitude of the proposed programs and projects and apply those
3 decision criteria consistently to all four utilities in these proceedings. The decision criteria
4 should include justification in the form of a benefit/cost analysis in addition to the
5 qualitative assessments of whether the programs and projects will reduce restoration costs
6 and outage times. The economic justification is an important consideration in whether the
7 programs and projects are prudent and reasonable, a determination that can only be made
8 in the SPP proceedings, in contrast to whether the costs actually incurred during
9 implementation of the programs and projects were prudently incurred and reasonable,
10 which is determined in the SPPCRC proceeding.

11 In addition, the total multi-year customer rate impact can be considered only in the
12 SPP proceeding. The SPPCRC proceedings address the actual recovery and annual
13 customer rate impact only after the decision process in these SPP proceedings is complete,
14 projects are approved, and the SPP programs and projects are implemented.

15 Further, it is critical that the customer rate impact reflect only the incremental cost
16 of the SPP projects and that all avoided cost savings be reflected as offsets to those costs
17 either through reductions to the SPPCRC or through reductions to base rates. However, in
18 their SPP filings, the utilities did not, with limited exceptions, explicitly exclude the costs
19 presently recovered in base rates or expressly account for any avoided cost savings. The
20 utilities will retain the avoided cost savings for costs presently recovered in base rates
21 unless these costs are addressed in this proceeding and the SPPCRC proceedings or
22 otherwise included in a negotiated resolution.

1 I recommend that the Commission adopt and consistently apply decision criteria
2 for the selection, ranking, magnitude, and prudence of the SPP programs and projects for
3 the four utilities to ensure that the utilities do not use the SPP and SPPCRC process to
4 displace costs that are subject to and recoverable through the base rate process and shift
5 those costs to recover them through the SPP and SPPCRC process.

6 I concur with Witness Mara's recommendation to exclude the costs of programs
7 and projects that displace base rate costs that would have been incurred during the normal
8 course of business and that are not incurred on an incremental basis specifically to achieve
9 the objectives of the SPP Rule.

10 I recommend that the Commission reject all proposed SPP projects that are not
11 economic, meaning that they do not have a benefit-to-cost ratio of at least 100%. Projects
12 with a benefit-to-cost ratio of less than 100% are not economic, cannot be considered
13 prudent at the point of decision in this proceeding, and cannot be considered prudent or
14 just and reasonable for future recovery through the SPPCRC.

15 I recommend that the Commission adopt and consistently apply uniform
16 methodologies among the utilities to determine the revenue requirements and rate impacts
17 of the programs and projects in these proceedings and that it carry through those uniform
18 methodologies to the rate calculations in the SPPCRC proceeding. More specifically, I
19 recommend that the Commission: 1) exclude construction work in progress ("CWIP") from
20 both the return on rate base and depreciation expense, and instead allow a deferred return
21 on the CWIP until it is converted to plant in service or prudently abandoned, 2) allow
22 property tax only on the net plant at the beginning of each year, 3) require a credit for the
23 avoided depreciation expense on plant that is retired due to SPP plant investments, 4)

1 require a realignment of the costs of pole inspections and vegetation management from
2 base rates to the SPPCRC, and 5) require a credit for the avoided O&M expenses due to
3 the SPP plant investments and SPP O&M expenses.

4 **II. DECISION CRITERIA FOR THE RATIONAL SELECTION, RANKING, AND**
5 **MAGNITUDE OF SPP PROGRAMS AND PROJECTS**

6 **Q. DESCRIBE THE FRAMEWORK FOR THE SELECTION AND RANKING OF**
7 **SPP PROGRAMS AND PROJECTS.**

8 A. Section 366.96, Fla. Stat., and Rule 25-6.030, F.A.C., establish the required framework for
9 the utility's SPP, including the utility's identification of projects that are designed to reduce
10 outage restoration costs and outage times, information necessary to develop and apply
11 decision criteria for the selection, ranking, and magnitude of the SPP programs and costs,
12 estimates of the customer rate impacts, and parameters for recovery of the actual costs
13 incurred for the SPP projects offset by costs recovered through base rates and other clause
14 recoveries as well as savings in those costs.

15 The SPP framework provides important customer safeguards that should be
16 enforced to require the utility to: 1) identify new programs and projects or the expansion
17 of existing programs and projects that are not within the scope of its existing base rate
18 programs and cost recoveries in the normal course of business; 2) limit requests to
19 programs and projects that are prudent and reasonable; 3) justify the selections, rankings,
20 and magnitude of SPP programs, projects, and costs; 4) ensure there is a comparison of
21 benefits to costs; 5) effectively consider the rate impact on customers, and 6) ensure that
22 the utility only recovers incremental costs, net of decremental (avoided) costs or reductions
23 in costs (savings), through the SPPCRC.

1 More specifically, Section 366.96(8), Fla. Stat. limits SPP programs and projects
2 to costs not recovered through the utility's base rates. Section 366.96(8), Fla. Stat., states
3 in part: "The annual transmission and distribution storm protection plan costs may not
4 include costs recovered through the public utility's base rates."

5 Section 366.96(2)(c), Fla. Stat., limits SPP programs and projects to costs that are
6 prudent and reasonable. The Statute further defines "[t]ransmission and distribution storm
7 protection plan costs" as "the reasonable and prudent costs to implement an approved
8 transmission and distribution storm protection plan." § 366.96(2)(c), Fla. Stat. Similarly,
9 the SPPCRC Rule requires that costs included in the SPPCRC be "prudent" and
10 "reasonable." Rule 25-6.031(3), F.A.C. Although the requirements found in the statute
11 are repeated in the SPPCRC Rule, the determination of whether the costs included in the
12 SPPCRC are prudent and reasonable necessarily requires that the SPP programs and
13 projects approved in the SPP docket must be prudent to undertake and implement and that
14 the estimated costs of the programs and projects are reasonable as a threshold matter. The
15 sequential nature of these determinations effectively limits any subsequent assessment of
16 prudence and reasonableness in the SPPCRC proceeding to an after-the-fact assessment of
17 the utility's implementation of each project and the actual costs incurred.

18 In addition, the SPP Rule requires that the utility quantify the "benefits" and costs,
19 compare the benefits to the costs, and provide an estimate of the revenue requirement
20 effects for each year of the SPP. Rule 25-6.030(3)(d)4, and (3)(g), F.A.C. Section
21 366.96(4), Fla. Stat. requires the Commission to consider this evidence in its evaluation of
22 the SPPs. This information allows the Commission and intervening parties to determine if
23 the proposed projects are economic, or cost-justified, to establish thresholds, or cutoff

1 limitations, based on whether the projects are wholly or partially self-funding through cost
2 savings, or “benefits,” and to consider these factors in establishing limitations based on the
3 customer rate impact, not only in the first year, but over the life of the SPP itself, and then
4 beyond the SPP, extending over the lives of the SPP project costs that were capitalized.

5 Further, Section 366.96, Fla. Stat., and the SPPCRC Rule limit the costs eligible
6 for recovery through the SPPCRC to incremental costs net of avoided costs (savings). The
7 statute and this Rule specifically require the exclusion of costs that are recovered through
8 base rates and other clause forms of ratemaking recovery.²

9 **Q. ARE THE SPP RULE AND THE SPPCRC RULE SEQUENTIAL AND**
10 **INTERRELATED?**

11 A. Yes. Certain ratemaking determinations required pursuant to the SPPCRC Rule
12 necessarily start with an assessment of the SPP programs and projects that can only be
13 performed in the SPP proceeding, and then are confirmed and refined in the SPPCRC
14 proceeding for cost recovery purposes.

15 In the SPP proceeding, the Commission must determine the prudence of the
16 programs upfront based on whether they are economically justified, whether the projected
17 costs are just and reasonable, and whether the customer rate impact is reasonable. This
18 requires the application of objective thresholds and related screening criteria to select, rank,
19 and determine the magnitude of SPP projects. The Commission also must determine
20 whether the Company has quantified the revenue requirement and customer rate impacts

² § 366.96(8), Fla. Stat.; Rule 25.6.031(6)(a), F.A.C.

1 in an accurate and comprehensive manner, although the final SPPCRC rate quantifications
2 will be performed in the SPPCRC proceeding.

3 **Q. ARE EACH OF THE UTILITIES' PROPOSED SPP PROGRAMS AND**
4 **PROJECTS OUTSIDE THE SCOPE OF THE EXISTING BASE RATE**
5 **PROGRAMS AND COST RECOVERIES IN THE NORMAL COURSE OF**
6 **BUSINESS?**

7 A. No. FPL and each of the other utilities have included programs and projects that are within
8 the scope of their existing base rate programs and base rate recoveries in the normal course
9 of business. These programs and projects are listed and addressed in greater detail by
10 Witness Mara. These programs and projects should be excluded from the SPPs and the
11 costs should be excluded from recovery through the SPPCRCs.

12 The SPPs and SPPCRCs are for new and expanded programs and projects that will
13 reduce restoration costs and outage times and for the recovery of the incremental costs of
14 the SPP programs and projects, not to displace base rate programs and base rate recoveries.
15 Nor are the SPPs and SPPCRCs an alternative and expedited form of rate recovery for any
16 and all costs that arguably improve resiliency or reliability. Absent a demonstrable
17 simultaneous, equivalent corresponding reduction of base rates, neither the SPP Statute nor
18 the SPP or SPPCRC Rules authorize the Commission or the utilities to displace and exclude
19 programs and costs from base rates and then include the programs and costs in the SPPs
20 and SPPCRCs.

1 **Q. ARE EACH OF FPL'S PROPOSED PROGRAMS AND PROJECTS PRUDENT**
2 **AND REASONABLE?**

3 A. No. FPL's programs and costs are not prudent and reasonable unless they meet all of the
4 requirements of the SPP and the SPPCRC Rules that I previously described. Certain of the
5 utility's programs and projects fail these requirements because they are not new or
6 expansions of existing programs outside of base rates in the normal course of business;
7 certain programs and projects fail because they are not economic.

8 **Q. DID THE UTILITIES CONSISTENTLY APPLY A BENEFIT/COST ANALYSIS**
9 **TO DETERMINE THE SELECTION, RANKING, AND MAGNITUDE OF THE**
10 **SPP PROGRAMS?**

11 A. No. The utilities used a variety of decision criteria, qualitative and quantitative, but none
12 of them relied on a benefit/cost analysis as a threshold decision criterion to qualify a
13 program or project for inclusion in its SPP. Nor were the decision criteria consistent among
14 the utilities or even among each utility's SPP programs and projects.³

15 Neither FPUC nor FPL developed or relied on any benefit/cost analysis. Although
16 neither DEF nor Tampa developed or relied on benefit/cost analyses as a threshold decision
17 criterion to qualify their programs, they both used a form of benefit/cost analysis for the
18 ranking and the magnitude of their programs.

³ I have attached a brief summary of each utility's decision criteria as my Exhibit LK-2.

1 **Q. WHY IS AN ECONOMIC JUSTIFICATION NECESSARY AS A THRESHOLD**
2 **DECISION CRITERION TO QUALIFY PROGRAMS OR PROJECTS FOR**
3 **INCLUSION IN THE SPP?**

4 A. Fundamentally, SPP programs and projects should be authorized only if the benefits exceed
5 the costs; in other words, the benefit-to-cost ratio should be at least 100%. Neither the
6 statute nor the SPP Rule require the Commission to approve SPP programs and projects
7 that are uneconomic even if they meet the statutory and SPP Rule objectives to reduce
8 restoration costs and outage times.

9 The programs and projects submitted within the SPP are discretionary and must be
10 incremental, meaning their scope and the costs should be above and beyond the present
11 scope and costs for actual and planned capital expenditures and O&M expenses recovered
12 in base rates in the normal course of business. By its terms, the SPP Rule requires the
13 utility to address and undertake projects “to enhance the utility’s existing infrastructure for
14 the purpose of reducing restoration costs and outage times associated with extreme weather
15 conditions therefore improving overall service reliability.” Rule 25-6.030(2)(a), F.A.C.

16 The SPP programs and projects must be incremental, including the expansions of
17 the pole inspection and vegetation management programs and projects that were previously
18 in effect. If the projects actually had been necessary as base rate programs in the normal
19 course of business, but the utility failed to undertake them, then the utility would have been,
20 and would continue to be, imprudent for its failure to construct “transmission and
21 distribution facilities” that would withstand “extreme weather events” and its failure to
22 undertake maintenance activities that would reduce outage durations and outage expenses.
23 No utility and no other party has made that argument.

1 The economic justification standard allows the utility to propose, and the
2 Commission to set, an appropriate and reasonable benefit-to-cost threshold, whether it is
3 the minimum 100% that I recommend or something greater or lesser.

4 In addition, the economic justification allows the utility and the Commission to
5 rank proposed programs and projects to achieve the greatest value at the lowest customer
6 rate impact.

7 Further, the economic justification allows the utility and the Commission to
8 determine the maximum amount (magnitude) of expenditures for each SPP program and
9 project that will result in net benefits to the utility's customers.

10 **Q. HOW SHOULD THE COMMISSION DETERMINE WHETHER THE PROPOSED**
11 **SPP PROGRAMS AND PROJECTS ARE ECONOMICALLY JUSTIFIED?**

12 A. Typically, economic justification is based on a comparison of the incremental revenues or
13 benefits (savings) that are achieved or achievable to the incremental costs of a project, with
14 the benefits measured as the avoided costs that will not be incurred due to the SPP programs
15 and projects and the incremental costs as the sum of the annual revenue requirements for
16 the SPP programs and projects. The savings in costs includes not only the avoided outage
17 restoration costs that will not be incurred due to extreme weather events, but also the
18 reductions in maintenance expense from the new SPP assets that require less maintenance
19 than the base rate assets that were replaced and the future savings due to near-term
20 accelerated and enhanced vegetation management activities and expense.

1 **Q. DOES THE SPP RULE REQUIRE THAT THE UTILITIES PROVIDE A**
2 **COMPARISON OF THE “COSTS” AND “BENEFITS” TO DETERMINE IF THE**
3 **PROGRAMS AND PROJECTS ARE ECONOMICALLY JUSTIFIED?**

4 A. Yes. The SPP Rule requires the utility to provide “[a] comparison of the costs identified
5 in subparagraph (3)(d)3. and the benefits identified in subparagraph (3)(d)1.” Rule 25-
6 6.030(3)(d)4, F.A.C. The context and juxtaposition of the terms “costs” and “benefits”
7 strongly imply a comparison of dollar costs and dollar benefits, not a comparison of dollar
8 costs and qualitative benefits. The latter comparison provides no useful decision making
9 information because it does not provide a useful threshold decision criterion to qualify
10 programs and projects, does not provide a framework for ranking programs and projects,
11 and does not allow a rational quantitative basis for the magnitude of programs and projects.

12 **Q. DID EACH OF THE UTILITIES PROVIDE THE REQUIRED COMPARISON OF**
13 **THE “COSTS” AND “BENEFITS” IN THEIR SPP FILINGS OR IN RESPONSE**
14 **TO DISCOVERY?**

15 A. No. FPUC and FPL provided no dollar quantifications of benefits in their SPP filings and
16 refused to provide any dollar quantifications in response to OPC discovery. FPUC claimed
17 that it had not quantified avoided cost savings benefits and stated that it did not rely on an
18 economic benefit cost criterion for the selection, ranking, or magnitude of its proposed
19 programs and projects. Both FPUC and FPL argued that the SPP Rule’s text requiring the
20 comparison of costs and benefits did not require the utilities to provide a dollar
21 quantification of the benefits, but instead required only that there had to be benefits, which

1 they qualitatively described to meet the “objectives” and or “requirements” of the SPP
2 Rule.⁴

3 In contrast to FPUC and FPL, DEF and Tampa quantified expected dollar benefits
4 in their SPP filings based on their modeling results and provided additional detail on their
5 modeling and quantifications of the dollar benefits in response to OPC discovery.

6 DEF developed its benefit quantifications using a storm damage model developed by
7 Guidehouse. Tampa developed its benefit quantifications using a Storm Resilience Model,
8 which includes a Storm Impact Model, developed by 1898 & Co.

9 **Q. DOES FPL HAVE A STORM DAMAGE MODEL SIMILAR TO THE MODELS**
10 **THAT WERE USED BY DEF AND TAMPA TO CALCULATE DOLLAR**
11 **BENEFITS?**

12 A. Yes. All four utilities have storm damage models that can be used to quantify the dollar
13 benefits of the SPP programs and projects. However, while DEF and Tampa used their
14 models for their SPPs; FPL and FPUC did not. FPL has developed a storm damage model
15 that it uses to estimate potential damage and restoration costs from hurricanes and tropical
16 storms. This model could be used to quantify the costs that could be avoided (dollar
17 benefits) due to its SPP programs and projects.

18 Regardless of whether FPL has a model that could have been used to calculate
19 dollar benefits, the fact is that FPL chose not to provide dollar benefits in its SPP filing and
20 refused to do so in response to OPC discovery.

⁴ FPL’s response to Interrogatory No. 14(a) in OPC’s Third Set of Interrogatories in Docket No. 20220051-EI. I have attached a copy of this response as my Exhibit LK-3.

1 **Q. ARE ANY OF THE UTILITIES' SPP PROGRAMS ECONOMICALLY**
2 **JUSTIFIED?**

3 A. No. This is extremely problematic. None of the SPP programs has benefits that exceed
4 the costs. None of the utilities used a benefit/cost test to qualify its programs or projects,
5 although DEF and Tampa used a flawed form of a benefit/cost test to rank their programs
6 and projects and to determine the maximum expenditure levels for its programs.

7 **Q. IF THE SPP PROGRAMS ARE NOT ECONOMICALLY JUSTIFIED, CAN THE**
8 **PROGRAMS AND PROJECTS OR THE RELATED COSTS BE PRUDENT OR**
9 **REASONABLE?**

10 A. No. The statute and the SPP Rule require that the programs and the incremental cost of the
11 programs be prudent and reasonable. If the programs and projects are not economically
12 justified, then the costs should not be incurred; if they are not economically justified, then
13 the programs and projects cannot be prudent and the costs would be imprudent and
14 unreasonable.

15 The Commission, not the utility, is the arbiter of whether these programs and
16 projects are prudent and reasonable. It is not enough for the utility simply to assert that the
17 programs and projects will reduce restoration costs and outage times (without quantifying
18 the dollar benefits from the reduction of restoration costs and outage times). This bar is a
19 starting point as an initial screening criterion, but it is insufficient in and of itself for a
20 determination of prudence and reasonableness.

21 Prudence requires that additional decision criteria be applied to determine the
22 selection, ranking, and magnitude of the programs and projects and the costs. Specifically,

1 an economic benefit/cost criterion is required to determine what programs, if any, are cost
2 effective to undertake. In simple terms, it defies rational thought to undertake discretionary
3 programs and projects and to incur the incremental costs for those programs and projects
4 if the economic benefits are not at least equal to the costs. This is especially relevant given
5 the current economic hardships for ratepayers.

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

7 A. I recommend that the Commission adopt and consistently apply specific decision criteria
8 for the selection, ranking, and magnitude of the utilities' SPP programs and projects for the
9 four utilities to ensure that the utilities are not able to use the SPP and SPPCRC process to
10 displace base rate costs that are subject to and recoverable through the base rate process
11 and shift those costs to recover them through the SPP and SPPCRC process.

12 I concur with Witness Mara's recommendation to exclude the costs of programs
13 and projects that displace base rate costs that would have been incurred during the normal
14 course of business and that are not incurred on an incremental basis specifically to achieve
15 the objectives of the SPP Rule.

16 I recommend that the Commission reject all proposed SPP projects that are not
17 economic, meaning that they do not have a benefit-to-cost ratio of at least 100%. Projects
18 with a benefit-to-cost ratio of less than 100% are not economic, cannot be considered
19 prudent at the point of decision in this proceeding, and cannot be considered prudent or
20 just and reasonable for future recovery through the SPPCRC.

21 Alternatively, I recommend that the Commission minimize the customer rate
22 impact (harm) of uneconomic SPP programs and projects by setting a minimum threshold

1 benefit/cost ratio for the selection and magnitude of the SPP programs and projects, such
2 as 70%, or limiting the rate impact over the life of the SPP to a defined threshold, such as
3 10% over the ten-year term of each utility's proposed SPP programs. Such thresholds
4 would result in ranking projects with greater benefits to customers and winnowing projects
5 with lesser benefits to customers, as well as limiting the magnitude of the customer rate
6 impact of the SPP programs and projects.

**7 III. METHODOLOGIES TO CALCULATE THE REVENUE REQUIREMENTS AND
8 CUSTOMER RATE IMPACTS**

9 **Q. DID THE UTILITIES CONSISTENTLY CALCULATE THE REVENUE
10 REQUIREMENT EFFECTS OF THEIR SPP PROGRAMS?**

11 A. No. Although each of the utilities calculated the revenue requirements as the sum of the
12 return on rate base plus O&M expense, depreciation expense, and property tax expense,
13 there were differences among the utilities in their calculations of rate base, depreciation
14 expense, and property tax expense. Most significantly, there were differences in their
15 assumptions regarding the conversions of CWIP to plant in service and the resulting
16 calculations of depreciation expense and differences in the calculations of property tax
17 expense.

18 Only Tampa reflected any reductions in depreciation expense on retired plant
19 recovered in base rates that will be replaced by SPP plant assets and recovered through the
20 SPPCRCs. None of utilities reflected reductions in O&M expenses recovered in base rates
21 due to savings from the SPP programs and projects. Both reductions are necessary to

1 ensure that the utilities do not recover costs that they no longer incur as a result of the SPP
2 programs.

3 If these additional savings are not considered in these SPP proceedings and
4 accounted for in the SPPCRC proceeding or otherwise reflected in a negotiated resolution,
5 then the utilities will retain the savings due to the reductions in expenses that presently are
6 recovered in base rates.

7 **Q. DID FPL'S CALCULATIONS OF THE ESTIMATED REVENUE**
8 **REQUIREMENTS ALSO INCLUDE UNIQUE ERRORS THAT SHOULD BE**
9 **CORRECTED IN THESE PROCEEDINGS?**

10 A. Yes. FPL had one unique error in its calculations of the SPP revenue requirements and
11 customer rate impact. FPL improperly calculated property tax expense on the net plant
12 balance at the end of each year rather than at the end of the prior year.⁵ This error should
13 be considered and corrected in this SPP proceeding and in the SPPCRC proceeding.

14 **Q. DID THE UTILITIES ALL INCLUDE CWIP IN RATE BASE?**

15 A. Yes, although there were differences in the assumptions regarding the conversions of
16 CWIP to plant in service among the utilities. More specifically, FPUC assumed that all
17 capital expenditures were closed to plant in service as expended in the current year. DEF
18 assumed that CWIP was converted to plant in service throughout the current year. Tampa
19 assumed that CWIP was converted to plant in service throughout the current year. FPL

⁵ Refer to the SPP revenue requirement calculations provided in FPL's response to POD No. 1 in OPC's First Request for Production in Docket No. 20220051-EI as an Excel attachment named "SPP – Annual Rev Req Calculation."

1 assumed that capital expenditures were closed to plant in service 50% in the current year
2 and 50% in the following year.

3 **Q. IS A RETURN ON CWIP IN RATE BASE EXPLICITLY AUTHORIZED IN THE**
4 **STATUTE, SPP RULE, OR THE SPPCRC RULE?**

5 A. No. Section 366.96(9), Fla. Stat. states “[i]f a capital expenditure is recoverable as a
6 transmission and distribution storm protection plan cost, the public utility may recover the
7 annual depreciation on the cost, calculated at the public utility’s current approved
8 depreciation rates, and a return on the undepreciated balance of the costs calculated at the
9 public utility’s weighted average cost of capital using the last approved return on equity.”
10 Similarly, the SPPCRC Rule states “[t]he utility may recover the annual depreciation
11 expense on capitalized Storm Protection Plan expenditures using the utility’s most recent
12 Commission-approved depreciation rates. The utility may recover a return on the
13 undepreciated balance of the costs calculated at the utility’s weighted average cost of
14 capital using the return on equity most recently approved by the Commission.” Rule 25-
15 6.031(6)(c), F.A.C.

16 The term “undepreciated balance” is not defined in the statute or the SPPCRC Rule,
17 but typically has meaning in an accounting and ratemaking context as “net plant,” defined
18 as gross plant in service less accumulated depreciation. The term “undepreciated” typically
19 is not applied to CWIP because CWIP is not depreciated; only plant in service is
20 depreciated.

1 **Q. IS IT POSSIBLE TO LEGITIMATELY ASSESS WHETHER CWIP COSTS ARE**
2 **PRUDENT PRIOR TO THE COMPLETION OF CONSTRUCTION AND THE**
3 **CONVERSION OF THE CWIP TO PLANT IN SERVICE?**

4 . No. The Commission cannot legitimately assess whether CWIP costs incurred are prudent
5 until all costs have been incurred and converted to plant in service (or an abandonment has
6 occurred), whether the scope of the work actually completed was consistent with the scope
7 included in the approved SPP programs and projects, and whether the costs actually
8 incurred were consistent with the utility's estimated costs included in the approved SPP
9 programs and projects.

10 **Q. ARE THERE ALTERNATIVES TO A RETURN ON CWIP IN RATE BASE**
11 **INCLUDED IN THE REVENUE REQUIREMENT AND CUSTOMER IMPACTS**
12 **CONSISTENT WITH THE SUBSEQUENT CONSIDERATION OF PRUDENCE**
13 **AFTER THE CWIP HAS BEEN CONVERTED TO PLANT IN SERVICE?**

14 A. Yes. As alternatives, a return on CWIP can be deferred either as allowance for funds used
15 during construction ("AFUDC") or as a miscellaneous deferred debit. Once construction
16 is completed and the CWIP is converted to plant in service, then the deferred return will be
17 added to the direct construction expenditures as plant in service in rate base and included
18 in the depreciation expense in the SPPCRC revenue requirement.

1 **Q. WHY IS THE RETURN ON CWIP A CONCERN THAT NEEDS TO BE**
2 **ADDRESSED IN THESE PROCEEDINGS?**

3 A. It is a concern because construction expenditures are not converted from CWIP to plant in
4 service as they are incurred, but rather only after construction is completed. There will be
5 no actual depreciation expense until the construction expenditures are converted from
6 CWIP to plant in service.

7 The return on CWIP is also a concern because all of the utilities incur engineering
8 costs prior to incurring actual construction expenditures on specific projects. Those costs
9 cannot be deemed prudent or reasonable unless and until the costs are charged to specific
10 projects, construction is completed (or prudently abandoned), and the CWIP is converted
11 to plant in service.

12 **Q. IS THERE A SIMILAR CONCERN WITH ANOTHER COST INCLUDED IN**
13 **RATE BASE BY TAMPA THAT SHOULD BE ADDRESSED FOR ALL FOUR**
14 **UTILITIES?**

15 A. Yes. Tampa has established a separate warehouse and inventory of materials and supplies
16 for its SPP programs and included these costs in rate base and the return on these
17 inventories in its SPP revenue requirement and customer rate impact, which raises a
18 concern similar to the return on CWIP. Such inventory costs should not be included in rate
19 base or the return on these inventories in the SPP revenue requirement and customer rate
20 impact in any utility's SPP or SPPCRC. This type of item should not be included in any
21 company's SPP. As an alternative, a return on such inventories can be deferred either as

1 AFUDC or as a miscellaneous deferred debit, similar to the alternatives for the return on
2 CWIP.

3 **Q. DOES THIS COMPLETE YOUR PREFILED DIRECT TESTIMONY?**

4 A. Yes.

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)

Chartered Global Management Accountant (CGMA)

PROFESSIONAL AFFILIATIONS

American Institute of Certified Public Accountants

Georgia Society of Certified Public Accountants

Institute of Management Accountants

Society of Depreciation Professionals

Mr. Kollen has more than forty 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
City of Austin
Georgia Public Service Commission Staff
Florida Office of Public Counsel
Indiana Office of Utility Consumer Counsel
Kentucky Office of Attorney General
Louisiana Public Service Commission
Louisiana Public Service Commission Staff
Maine Office of Public Advocate
New York City
New York State Energy Office
South Carolina Office of Regulatory Staff
Texas Office of Public Utility Counsel
Utah Office of Consumer Services

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 2022**

Date	Case	Jurisdict.	Party	Utility	Subject
10/86	U-17282 Interim	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Cash revenue requirements financial solvency.
11/86	U-17282 Interim Rebuttal	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Cash revenue requirements financial solvency.
12/86	9613	KY	Attorney General Div. of Consumer Protection	Big Rivers Electric Corp.	Revenue requirements accounting adjustments financial workout plan.
1/87	U-17282 Interim	LA 19th Judicial District Ct.	Louisiana Public Service Commission Staff	Gulf States Utilities	Cash revenue requirements, financial solvency.
3/87	General Order 236	WV	West Virginia Energy Users' Group	Monongahela Power Co.	Tax Reform Act of 1986.
4/87	U-17282 Prudence	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Prudence of River Bend 1, economic analyses, cancellation studies.
4/87	M-100 Sub 113	NC	North Carolina Industrial Energy Consumers	Duke Power Co.	Tax Reform Act of 1986.
5/87	86-524-E-SC	WV	West Virginia Energy Users' Group	Monongahela Power Co.	Revenue requirements, Tax Reform Act of 1986.
5/87	U-17282 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	Louisville Gas &	Revenue requirements, O&M expense, capital

**Expert Testimony Appearances
of
Lane Kollen
As of April 2022**

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

**Expert Testimony Appearances
of
Lane Kollen
As of April 2022**

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

**Expert Testimony Appearances
of
Lane Kollen
As of April 2022**

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

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

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

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

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11/97	R-00973953 (Surrebuttal)	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning.
11/97	R-973981	PA	West Penn Power Industrial Intervenors	West Penn Power Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, fossil decommissioning, revenue requirements, securitization.
11/97	R-974104	PA	Duquesne Industrial Intervenors	Duquesne Light Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning, revenue requirements, securitization.
12/97	R-973981 (Surrebuttal)	PA	West Penn Power Industrial Intervenors	West Penn Power Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, fossil decommissioning, revenue requirements.
12/97	R-974104 (Surrebuttal)	PA	Duquesne Industrial Intervenors	Duquesne Light Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning, revenue requirements, securitization.
1/98	U-22491 (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, other revenue requirement issues.
2/98	8774	MD	Westvaco	Potomac Edison Co.	Merger of Duquesne, AE, customer safeguards, savings sharing.
3/98	U-22092 (Allocated Stranded Cost Issues)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Restructuring, stranded costs, regulatory assets, securitization, regulatory mitigation.
3/98	8390-U	GA	Georgia Natural Gas Group, Georgia Textile Manufacturers Assoc.	Atlanta Gas Light Co.	Restructuring, unbundling, stranded costs, incentive regulation, revenue requirements.
3/98	U-22092 (Allocated Stranded Cost Issues) (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Restructuring, stranded costs, regulatory assets, securitization, regulatory mitigation.
3/98	U-22491 (Supplemental Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, other revenue requirement issues.
10/98	97-596	ME	Maine Office of the Public Advocate	Bangor Hydro- Electric Co.	Restructuring, unbundling, stranded costs, T&D revenue requirements.
10/98	9355-U	GA	Georgia Public Service Commission Adversary Staff	Georgia Power Co.	Affiliate transactions.
10/98	U-17735 Rebuttal	LA	Louisiana Public Service Commission Staff	Cajun Electric Power Cooperative	G&T cooperative ratemaking policy, other revenue requirement issues.

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Date	Case	Jurisdict.	Party	Utility	Subject
11/98	U-23327	LA	Louisiana Public Service Commission Staff	SWEPCO, CSW and AEP	Merger policy, savings sharing mechanism, affiliate transaction conditions.
12/98	U-23358 (Direct)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, tax issues, and other revenue requirement issues.
12/98	98-577	ME	Maine Office of Public Advocate	Maine Public Service Co.	Restructuring, unbundling, stranded cost, T&D revenue requirements.
1/99	98-10-07	CT	Connecticut Industrial Energy Consumers	United Illuminating Co.	Stranded costs, investment tax credits, accumulated deferred income taxes, excess deferred income taxes.
3/99	U-23358 (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, tax issues, and other revenue requirement issues.
3/99	98-474	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co.	Revenue requirements, alternative forms of regulation.
3/99	98-426	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Revenue requirements, alternative forms of regulation.
3/99	99-082	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co.	Revenue requirements.
3/99	99-083	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Revenue requirements.
4/99	U-23358 (Supplemental Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, tax issues, and other revenue requirement issues.
4/99	99-03-04	CT	Connecticut Industrial Energy Consumers	United Illuminating Co.	Regulatory assets and liabilities, stranded costs, recovery mechanisms.
4/99	99-02-05	CT	Connecticut Industrial Utility Customers	Connecticut Light and Power Co.	Regulatory assets and liabilities, stranded costs, recovery mechanisms.
5/99	98-426 99-082 (Additional Direct)	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co.	Revenue requirements.
5/99	98-474 99-083 (Additional Direct)	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Revenue requirements.
5/99	98-426 98-474 (Response to Amended Applications)	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co., Kentucky Utilities Co.	Alternative regulation.
6/99	97-596	ME	Maine Office of Public Advocate	Bangor Hydro-Electric Co.	Request for accounting order regarding electric industry restructuring costs.
7/99	U-23358	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Affiliate transactions, cost allocations.

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

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

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Date	Case	Jurisdict.	Party	Utility	Subject
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.
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.

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Date	Case	Jurisdic.	Party	Utility	Subject
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.
11/02	2002-00146 2002-00147	KY	Kentucky Industrial Utilities Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric Co.	Environmental compliance costs and surcharge recovery.
01/03	2002-00169	KY	Kentucky Industrial Utilities Customers, Inc.	Kentucky Power Co.	Environmental compliance costs and surcharge recovery.
04/03	2002-00429 2002-00430	KY	Kentucky Industrial Utilities Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric Co.	Extension of merger surcredit, flaws in Companies' studies.
04/03	U-26527	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Revenue requirements, corporate franchise tax, conversion to LLC, capital structure, post-test year adjustments.
06/03	EL01-88-000 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	System Agreement, production cost equalization, tariffs.

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

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Date	Case	Jurisdic.	Party	Utility	Subject
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.
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	GA	Georgia Public Service	Atmos Energy Corp.	Affiliate transactions, cost allocations, capitalization,

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Date	Case	Jurisd.	Party	Utility	Subject
	Panel with Victoria Taylor		Commission Adversary Staff		cost of debt.
10/05	04-42	DE	Delaware Public Service Commission Staff	Artesian Water Co.	Allocation of tax net operating losses between regulated and unregulated.
11/05	2005-00351 2005-00352	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric	Workforce Separation Program cost recovery and shared savings through VDT surcredit.
01/06	2005-00341	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Co.	System Sales Clause Rider, Environmental Cost Recovery Rider. Net Congestion Rider, Storm damage, vegetation management program, depreciation, off-system sales, maintenance normalization, pension and OPEB.
03/06	PUC Docket 31994	TX	Cities	Texas-New Mexico Power Co.	Stranded cost recovery through competition transition or change.
05/06	31994 Supplemental	TX	Cities	Texas-New Mexico Power Co.	Retrospective ADFIT, prospective ADFIT.
03/06	U-21453, U-20925, U-22092 (Subdocket B)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Jurisdictional separation plan.
03/06	NOPR Reg 104385-OR	IRS	Alliance for Valley Health Care and Houston Council for Health Education	AEP Texas Central Company and CenterPoint Energy Houston Electric	Proposed Regulations affecting flow-through to ratepayers of excess deferred income taxes and investment tax credits on generation plant that is sold or deregulated.
04/06	U-25116	LA	Louisiana Public Service Commission Staff	Entergy Louisiana, Inc.	2002-2004 Audit of Fuel Adjustment Clause Filings. Affiliate transactions.
07/06	R-00061366, Et. al.	PA	Met-Ed Ind. Users Group Pennsylvania Ind. Customer Alliance	Metropolitan Edison Co., Pennsylvania Electric Co.	Recovery of NUG-related stranded costs, government mandated program costs, storm damage costs.
07/06	U-23327	LA	Louisiana Public Service Commission Staff	Southwestern Electric Power Co.	Revenue requirements, formula rate plan, banking proposal.
08/06	U-21453, U-20925, U-22092 (Subdocket J)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Jurisdictional separation plan.
11/06	05CVH03-3375 Franklin County Court Affidavit	OH	Various Taxing Authorities (Non-Utility Proceeding)	State of Ohio Department of Revenue	Accounting for nuclear fuel assemblies as manufactured equipment and capitalized plant.
12/06	U-23327 Subdocket A Reply Testimony	LA	Louisiana Public Service Commission Staff	Southwestern Electric Power Co.	Revenue requirements, formula rate plan, banking proposal.
03/07	U-29764	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc., Entergy Louisiana, LLC	Jurisdictional allocation of Entergy System Agreement equalization remedy receipts.

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03/07	PUC Docket 33309	TX	Cities	AEP Texas Central Co.	Revenue requirements, including functionalization of transmission and distribution costs.
03/07	PUC Docket 33310	TX	Cities	AEP Texas North Co.	Revenue requirements, including functionalization of transmission and distribution costs.
03/07	2006-00472	KY	Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative	Interim rate increase, RUS loan covenants, credit facility requirements, financial condition.
03/07	U-29157	LA	Louisiana Public Service Commission Staff	Cleco Power, LLC	Permanent (Phase II) storm damage cost recovery.
04/07	U-29764 Supplemental and Rebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc., Entergy Louisiana, LLC	Jurisdictional allocation of Entergy System Agreement equalization remedy receipts.
04/07	ER07-682-000 Affidavit	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Allocation of intangible and general plant and A&G expenses to production and state income tax effects on equalization remedy receipts.
04/07	ER07-684-000 Affidavit	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Fuel hedging costs and compliance with FERC USOA.
05/07	ER07-682-000 Supplemental Affidavit	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Allocation of intangible and general plant and A&G expenses to production and account 924 effects on MSS-3 equalization remedy payments and receipts.
06/07	U-29764	LA	Louisiana Public Service Commission Staff	Entergy Louisiana, LLC, Entergy Gulf States, Inc.	Show cause for violating LPSC Order on fuel hedging costs.
07/07	2006-00472	KY	Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative	Revenue requirements, post-test year adjustments, TIER, surcharge revenues and costs, financial need.
07/07	ER07-956-000 Affidavit	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Storm damage costs related to Hurricanes Katrina and Rita and effects of MSS-3 equalization payments and receipts.
10/07	05-UR-103 Direct	WI	Wisconsin Industrial Energy Group	Wisconsin Electric Power Company, Wisconsin Gas, LLC	Revenue requirements, carrying charges on CWIP, amortization and return on regulatory assets, working capital, incentive compensation, use of rate base in lieu of capitalization, quantification and use of Point Beach sale proceeds.
10/07	05-UR-103 Surrebuttal	WI	Wisconsin Industrial Energy Group	Wisconsin Electric Power Company, Wisconsin Gas, LLC	Revenue requirements, carrying charges on CWIP, amortization and return on regulatory assets, working capital, incentive compensation, use of rate base in lieu of capitalization, quantification and use of Point Beach sale proceeds.
10/07	25060-U Direct	GA	Georgia Public Service Commission Public Interest Adversary Staff	Georgia Power Company	Affiliate costs, incentive compensation, consolidated income taxes, §199 deduction.

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Date	Case	Jurisdict.	Party	Utility	Subject
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.
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.

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Date	Case	Jurisdct.	Party	Utility	Subject
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, ELG v ASL depreciation procedures, depreciation expenses, federal and state income tax expense, capitalization, cost of debt.
11/08	EL08-51	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Spindletop gas storage facilities, regulatory asset and bandwidth remedy.
11/08	35717	TX	Cities Served by Oncor Delivery Company	Oncor Delivery Company	Recovery of old meter costs, asset ADFIT, cash working capital, recovery of prior year restructuring costs, levelized recovery of storm damage costs, prospective storm damage accrual, consolidated tax savings adjustment.
12/08	27800	GA	Georgia Public Service Commission	Georgia Power Company	AFUDC versus CWIP in rate base, mirror CWIP, certification cost, use of short term debt and trust preferred financing, CWIP recovery, regulatory incentive.
01/09	ER08-1056	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Entergy System Agreement bandwidth remedy calculations, including depreciation expense, ADIT, capital structure.
01/09	ER08-1056 Supplemental Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Blytheville leased turbines; accumulated depreciation.

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Date	Case	Jurisd.ict.	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 Answer	CO	CF&I Steel, Rocky Mountain Steel Mills LP, Climax Molybdenum Company	Public Service Company of Colorado	Forecasted test year, historic test year, proforma adjustments for major plant additions, tax depreciation.

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09/09	6680-UR-117 Direct and Surrebuttal	WI	Wisconsin Industrial Energy Group	Wisconsin Power and Light Company	Revenue requirements, CWIP in rate base, deferral mitigation, payroll, capacity shutdowns, regulatory assets, rate of return.
10/09	09A-415E Answer	CO	Cripple Creek & Victor Gold Mining Company, et al.	Black Hills/CO Electric Utility Company	Cost prudence, cost sharing mechanism.
10/09	EL09-50 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Waterford 3 sale/leaseback accumulated deferred income taxes, Entergy System Agreement bandwidth remedy calculations.
10/09	2009-00329	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Company, Kentucky Utilities Company	Trimble County 2 depreciation rates.
12/09	PUE-2009-00030	VA	Old Dominion Committee for Fair Utility Rates	Appalachian Power Company	Return on equity incentive.
12/09	ER09-1224 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Hypothetical versus actual costs, out of period costs, Spindletop deferred capital costs, Waterford 3 sale/leaseback ADIT.
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.

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04/10	2009-00459	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Revenue requirement issues.
04/10	2009-00548, 2009-00549	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Company, Louisville Gas and Electric Company	Revenue requirement issues.
08/10	31647	GA	Georgia Public Service Commission Staff	Atlanta Gas Light Company	Revenue requirement and synergy savings issues.
08/10	31647 Wackerly-Kollen Panel	GA	Georgia Public Service Commission Staff	Atlanta Gas Light Company	Affiliate transaction and Customer First program issues.
08/10	2010-00204	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Company, Kentucky Utilities Company	PPL acquisition of E.ON U.S. (LG&E and KU) conditions, acquisition savings, sharing deferral mechanism.
09/10	38339 Direct and Cross-Rebuttal	TX	Gulf Coast Coalition of Cities	CenterPoint Energy Houston Electric	Revenue requirement issues, including consolidated tax savings adjustment, incentive compensation FIN 48; AMS surcharge including roll-in to base rates; rate case expenses.
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	SWEPSCO	Fuel audit: S02 allowance expense, variable O&M expense, off-system sales margin sharing.
11/10	U-23327 Rebuttal	LA	Louisiana Public Service Commission	SWEPSCO	Fuel audit: S02 allowance expense, variable O&M expense, off-system sales margin sharing.
09/10	U-31351	LA	Louisiana Public Service Commission Staff	SWEPSCO and Valley Electric Membership Cooperative	Sale of Valley assets to SWEPSCO 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.

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10/10	U-23327 Subdocket F Direct	LA	Louisiana Public Service Commission Staff	SWEPCO	AFUDC adjustments in Formula Rate Plan.
11/10	EL10-55 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc., Entergy Operating Cos	Depreciation rates and expense input effects on System Agreement tariffs.
12/10	ER10-1350 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc. Entergy Operating Cos	Waterford 3 lease amortization, ADIT, and fuel inventory effects on System Agreement tariffs.
01/11	ER10-1350 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc., Entergy Operating Cos	Waterford 3 lease amortization, ADIT, and fuel inventory effects on System Agreement tariffs.
03/11	ER10-2001 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc., Entergy Arkansas, Inc.	EAI depreciation rates.
04/11	Cross-Answering				
04/11	U-23327 Subdocket E	LA	Louisiana Public Service Commission Staff	SWEPCO	Settlement, incl resolution of 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.

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Date	Case	Jurisdiction	Party	Utility	Subject
08/11	ER11-2161 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and Entergy Texas, Inc.	ETI depreciation rates; accounting issues.
09/11	PUC Docket 39504	TX	Gulf Coast Coalition of Cities	CenterPoint Energy Houston Electric	Investment tax credit, excess deferred income taxes; normalization.
09/11	2011-00161 2011-00162	KY	Kentucky Industrial Utility Consumers, Inc.	Louisville Gas & Electric Company, Kentucky Utilities Company	Environmental requirements and financing.
10/11	11-4571-EL-UNC 11-4572-EL-UNC	OH	Ohio Energy Group	Columbus Southern Power Company, Ohio Power Company	Significantly excessive earnings.
10/11	4220-UR-117 Direct	WI	Wisconsin Industrial Energy Group	Northern States Power-Wisconsin	Nuclear O&M, depreciation.
11/11	4220-UR-117 Surrebuttal	WI	Wisconsin Industrial Energy Group	Northern States Power-Wisconsin	Nuclear O&M, depreciation.
11/11	PUC Docket 39722	TX	Cities Served by AEP Texas Central Company	AEP Texas Central Company	Investment tax credit, excess deferred income taxes; normalization.
02/12	PUC Docket 40020	TX	Cities Served by Oncor	Lone Star Transmission, LLC	Temporary rates.
03/12	11AL-947E Answer	CO	Climax Molybdenum Company and CF&I Steel, L.P. d/b/a Evraz Rocky Mountain Steel	Public Service Company of Colorado	Revenue requirements, including historic test year, future test year, CACJA CWIP, contra-AFUDC.
03/12	2011-00401	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Big Sandy 2 environmental retrofits and environmental surcharge recovery.
4/12	2011-00036 Direct Rehearing Supplemental Rebuttal Rehearing	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Rate case expenses, depreciation rates and expense.
04/12	10-2929-EL-UNC	OH	Ohio Energy Group	AEP Ohio Power	State compensation mechanism, CRES capacity charges, Equity Stabilization Mechanism
05/12	11-346-EL-SSO 11-348-EL-SSO	OH	Ohio Energy Group	AEP Ohio Power	State compensation mechanism, Equity Stabilization Mechanism, Retail Stability Rider.
05/12	11-4393-EL-RDR	OH	Ohio Energy Group	Duke Energy Ohio, Inc.	Incentives for over-compliance on EE/PDR mandates.

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06/12	40020	TX	Cities Served by Oncor	Lone Star Transmission, LLC	Revenue requirements, including ADIT, bonus depreciation and NOL, working capital, self insurance, depreciation rates, federal income tax expense.
07/12	120015-EI	FL	South Florida Hospital and Healthcare Association	Florida Power & Light Company	Revenue requirements, including vegetation management, nuclear outage expense, cash working capital, CWIP in rate base.
07/12	2012-00063	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Environmental retrofits, including environmental surcharge recovery.
09/12	05-UR-106	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Electric Power Company	Section 1603 grants, new solar facility, payroll expenses, cost of debt.
10/12	2012-00221 2012-00222	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Company, Kentucky Utilities Company	Revenue requirements, including off-system sales, outage maintenance, storm damage, injuries and damages, depreciation rates and expense.
10/12	120015-EI Direct	FL	South Florida Hospital and Healthcare Association	Florida Power & Light Company	Settlement issues.
11/12	120015-EI Rebuttal	FL	South Florida Hospital and Healthcare Association	Florida Power & Light Company	Settlement issues.
10/12	40604	TX	Steering Committee of Cities Served by Oncor	Cross Texas Transmission, LLC	Policy and procedural issues, revenue requirements, including AFUDC, ADIT – bonus depreciation & NOL, incentive compensation, staffing, self-insurance, net salvage, depreciation rates and expense, income tax expense.
11/12	40627 Direct	TX	City of Austin d/b/a Austin Energy	City of Austin d/b/a Austin Energy	Rate case expenses.
12/12	40443	TX	Cities Served by SWEPCO	Southwestern Electric Power Company	Revenue requirements, including depreciation rates and service lives, O&M expenses, consolidated tax savings, CWIP in rate base, Turk plant costs.
12/12	U-29764	LA	Louisiana Public Service Commission Staff	Entergy Gulf States Louisiana, LLC and Entergy Louisiana, LLC	Termination of purchased power contracts between EGSL and ETI, Spindletop regulatory asset.
01/13	ER12-1384 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Gulf States Louisiana, LLC and Entergy Louisiana, LLC	Little Gypsy 3 cancellation costs.
02/13	40627 Rebuttal	TX	City of Austin d/b/a Austin Energy	City of Austin d/b/a Austin Energy	Rate case expenses.
03/13	12-426-EL-SSO	OH	The Ohio Energy Group	The Dayton Power and Light Company	Capacity charges under state compensation mechanism, Service Stability Rider, Switching Tracker.

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04/13	12-2400-EL-UNC	OH	The Ohio Energy Group	Duke Energy Ohio, Inc.	Capacity charges under state compensation mechanism, deferrals, rider to recover deferrals.
04/13	2012-00578	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Resource plan, including acquisition of interest in Mitchell plant.
05/13	2012-00535	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Revenue requirements, excess capacity, restructuring.
06/13	12-3254-EL-UNC	OH	The Ohio Energy Group, Inc., Office of the Ohio Consumers' Counsel	Ohio Power Company	Energy auctions under CBP, including reserve prices.
07/13	2013-00144	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Biomass renewable energy purchase agreement.
07/13	2013-00221	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Agreements to provide Century Hawesville Smelter market access.
10/13	2013-00199	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Revenue requirements, excess capacity, restructuring.
12/13	2013-00413	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Agreements to provide Century Sebree Smelter market access.
01/14	ER10-1350 Direct and Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Waterford 3 lease accounting and treatment in annual bandwidth filings.
02/14	U-32981	LA	Louisiana Public Service Commission	Entergy Louisiana, LLC	Montauk renewable energy PPA.
04/14	ER13-432 Direct	FERC	Louisiana Public Service Commission	Entergy Gulf States Louisiana, LLC and Entergy Louisiana, LLC	Union Pacific 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	Union Pacific 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.

**Expert Testimony Appearances
of
Lane Kollen
As of April 2022**

Date	Case	Jurisdict.	Party	Utility	Subject
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.
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.

**Expert Testimony Appearances
of
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Date	Case	Jurisdict.	Party	Utility	Subject
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	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Accounting for AFUDC Debt, related ADIT.
09/15	Direct, Rebuttal Complaint				
07/15	EL10-65	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Waterford 3 sale/leaseback ADIT, Bandwidth Formula.
	Direct and Answering Consolidated Bandwidth Dockets				
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	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Power and Light Company	Need for capacity and economics of proposed Riverside Energy Center Expansion project; ratemaking conditions.
01/16	Direct, Surrebuttal, Supplemental Rebuttal				
03/16	EL01-88	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Bandwidth Formula: Capital structure, fuel inventory, Waterford 3 sale/leaseback, Vidalia purchased power, ADIT, Blythesville, Spindletop, River Bend AFUDC, property insurance reserve, nuclear depreciation expense.
03/16	Remand				
04/16	Direct				
05/16	Answering				
06/16	Cross-Answering Rebuttal				
03/16	15-1673-E-T	WV	West Virginia Energy Users Group	Appalachian Power Company	Terms and conditions of utility service for commercial and industrial customers, including security deposits.
04/16	39971	GA	Georgia Public Service Commission Staff	Southern Company, AGL Resources, Georgia Power Company, Atlanta Gas Light Company	Southern Company acquisition of AGL Resources, risks, opportunities, quantification of savings, ratemaking implications, conditions, settlement.
	Panel Direct				
04/16	2015-00343	KY	Office of the Attorney General	Atmos Energy Corporation	Revenue requirements, including NOL ADIT, affiliate transactions.
04/16	2016-00070	KY	Office of the Attorney General	Atmos Energy Corporation	R & D Rider.

**Expert Testimony Appearances
of
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Date	Case	Jurisdict.	Party	Utility	Subject
05/16	2016-00026 2016-00027	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric Co.	Need for environmental projects, calculation of environmental surcharge rider.
05/16	16-G-0058 16-G-0059	NY	New York City	Keyspan Gas East Corp., Brooklyn Union Gas Company	Depreciation, including excess reserves, leak prone pipe.
06/16	160088-EI	FL	South Florida Hospital and Healthcare Association	Florida Power and Light Company	Fuel Adjustment Clause Incentive Mechanism re: economy sales and purchases, asset optimization.
07/16	160021-EI	FL	South Florida Hospital and Healthcare Association	Florida Power and Light Company	Revenue requirements, including capital recovery, depreciation, ADIT.
07/16	16-057-01	UT	Office of Consumer Services	Dominion Resources, Inc. / Questar Corporation	Merger, risks, harms, benefits, accounting.
08/16	15-1022-EL-UNC 16-1105-EL-UNC	OH	Ohio Energy Group	AEP Ohio Power Company	SEET earnings, effects of other pending proceedings.
9/16	2016-00162	KY	Office of the Attorney General	Columbia Gas Kentucky	Revenue requirements, O&M expense, depreciation, affiliate transactions.
09/16	E-22 Sub 519, 532, 533	NC	Nucor Steel	Dominion North Carolina Power Company	Revenue requirements, deferrals and amortizations.
09/16	15-1256-G-390P (Reopened) 16-0922-G-390P	WV	West Virginia Energy Users Group	Mountaineer Gas Company	Infrastructure rider, including NOL ADIT and other income tax normalization and calculation issues.
10/16	10-2929-EL-UNC 11-346-EL-SSO 11-348-EL-SSO 11-349-EL-SSO 11-350-EL-SSO 14-1186-EL-RDR	OH	Ohio Energy Group	AEP Ohio Power Company	State compensation mechanism, capacity cost, Retail Stability Rider deferrals, refunds, SEET.
11/16	16-0395-EL-SSO Direct	OH	Ohio Energy Group	Dayton Power & Light Company	Credit support and other riders; financial stability of Utility, holding company.
12/16	Formal Case 1139	DC	Healthcare Council of the National Capital Area	Potomac Electric Power Company	Post test year adjust, merger costs, NOL ADIT, incentive compensation, rent.
01/17	46238	TX	Steering Committee of Cities Served by Oncor	Oncor Electric Delivery Company	Next Era acquisition of Oncor; goodwill, transaction costs, transition costs, cost deferrals, ratemaking issues.
02/17	16-0395-EL-SSO Direct (Stipulation)	OH	Ohio Energy Group	Dayton Power & Light Company	Non-unanimous stipulation re: credit support and other riders; financial stability of utility, holding company.
02/17	45414	TX	Cities of Midland, McAllen, and Colorado City	Sharyland Utilities, LP, Sharyland Distribution & Transmission Services, LLC	Income taxes, depreciation, deferred costs, affiliate expenses.

**Expert Testimony Appearances
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Date	Case	Jurisdict.	Party	Utility	Subject
03/17	2016-00370 2016-00371	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Company, Louisville Gas and Electric Company	AMS, capital expenditures, maintenance expense, amortization expense, depreciation rates and expense.
06/17	29849 (Panel with Philip Hayet)	GA	Georgia Public Service Commission Staff	Georgia Power Company	Vogtle 3 and 4 economics.
08/17	17-0296-E-PC	WV	West Virginia Energy Users Group	Monongahela Power Company, The Potomac Edison Power Company	ADIT, OPEB.
10/17	2017-00179	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Weather normalization, Rockport lease, O&M, incentive compensation, depreciation, income taxes.
10/17	2017-00287	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Fuel cost allocation to native load customers.
12/17	2017-00321	KY	Attorney General	Duke Energy Kentucky (Electric)	Revenues, depreciation, income taxes, O&M, regulatory assets, environmental surcharge rider, FERC transmission cost reconciliation rider.
12/17	29849 (Panel with Philip Hayet, Tom Newsome)	GA	Georgia Public Service Commission Staff	Georgia Power Company	Vogtle 3 and 4 economics, tax abandonment loss.
01/18	2017-00349	KY	Kentucky Attorney General	Atmos Energy Kentucky	O&M expense, depreciation, regulatory assets and amortization, Annual Review Mechanism, Pipeline Replacement Program and Rider, affiliate expenses.
06/18	18-0047	OH	Ohio Energy Group	Ohio Electric Utilities	Tax Cuts and Jobs Act. Reduction in income tax expense; amortization of excess ADIT.
07/18	T-34695	LA	LPSC Staff	Crimson Gulf, LLC	Revenues, depreciation, income taxes, O&M, ADIT.
08/18	48325	TX	Cities Served by Oncor	Oncor Electric Delivery Company	Tax Cuts and Jobs Act; amortization of excess ADIT.
08/18	48401	TX	Cities Served by TNMP	Texas-New Mexico Power Company	Revenues, payroll, income taxes, amortization of excess ADIT, capital structure.
08/18	2018-00146	KY	KIUC	Big Rivers Electric Corporation	Station Two contracts termination, regulatory asset, regulatory liability for savings
09/18	20170235-EI 20170236-EU	FL	Office of Public Counsel	Florida Power & Light Company	FP&L acquisition of City of Vero Beach municipal electric utility systems.
10/18	Direct Supplemental Direct				

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Date	Case	Jurisdict.	Party	Utility	Subject
09/18	2017-370-E	SC	Office of Regulatory Staff	South Carolina Electric & Gas Company and Dominion Energy, Inc.	Recovery of Summer 2 and 3 new nuclear development costs, related regulatory liabilities, securitization, NOL carryforward and ADIT, TCJA savings, merger conditions and savings.
10/18	2017-207, 305, 370-E Surrebuttal Supplemental Surrebuttal				
12/18	2018-00261	KY	Attorney General	Duke Energy Kentucky (Gas)	Revenues, O&M, regulatory assets, payroll, integrity management, incentive compensation, cash working capital.
01/19	2018-00294 2018-00295	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Company, Louisville Gas & Electric Company	AFUDC v. CWIP in rate base, transmission and distribution plant additions, capitalization, revenues generation outage expense, depreciation rates and expenses, cost of debt.
01/19	2018-00281	KY	Attorney General	Atmos Energy Corp.	AFUDC v. CWIP in rate base, ALG v. ELG depreciation rates, cash working capital, PRP Rider, forecast plant additions, forecast expenses, cost of debt, corporate cost allocation.
02/19	UD-18-17	New Orleans	Crescent City Power Users Group	Entergy New Orleans, LLC	Post-test year adjustments, storm reserve fund, NOL ADIT, FIN48 ADIT, cash working capital, depreciation, amortization, capital structure, formula rate plans, purchased power rider.
04/19	Direct Surrebuttal and Cross-Answering				
03/19	2018-0358	KY	Attorney General	Kentucky American Water Company	Capital expenditures, cash working capital, payroll expense, incentive compensation, chemicals expense, electricity expense, water losses, rate case expense, excess deferred income taxes.
03/19	48929	TX	Steering Committee of Cities Served by Oncor	Oncor Electric Delivery Company LLC, Sempra Energy, Sharyland Distribution & Transmission Services, L.L.C., Sharyland Utilities, L.P.	Sale, transfer, merger transactions, hold harmless and other regulatory conditions.
06/19	49421	TX	Gulf Coast Coalition of Cities	CenterPoint Energy Houston Electric	Prepaid pension asset, accrued OPEB liability, regulatory assets and liabilities, merger savings, storm damage expense, excess deferred income taxes.
07/19	49494	TX	Cities Served by AEP Texas	AEP Texas, Inc.	Plant in service, prepaid pension asset, O&M, ROW costs, incentive compensation, self-insurance expense, excess deferred income taxes.
08/19	19-G-0309 19-G-0310	NY	New York City	National Grid	Depreciation rates, net negative salvage.

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of
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Date	Case	Jurisdict.	Party	Utility	Subject
10/19	42315	GA	Atlanta Gas Light Company	Public Interest Advocacy Staff	Capital expenditures, O&M expense, prepaid pension asset, incentive compensation, merger savings, affiliate expenses, excess deferred income taxes.
10/19	45253	IN	Duke Energy Indiana	Office of Utility Consumer Counselor	Prepaid pension asset, inventories, regulatory assets and liabilities, unbilled revenues, incentive compensation, income tax expense, affiliate charges, ADIT, riders.
12/19	2019-00271	KY	Attorney General	Duke Energy Kentucky	ADIT, EDIT, CWC, payroll expense, incentive compensation expense, depreciation rates, pilot programs
05/20	202000067-EI	FL	Office of Public Counsel	Tampa Electric Company	Storm Protection Plan.
06/20	20190038-EI	FL	Office of Public Counsel	Gulf Power Company	Hurricane Michael costs.
07/20	PUR-2020-00015	VA	Old Dominion Committee for Fair Utility Rates	Appalachian Power Company	Coal Amortization Rider, storm damage, prepaid pension and OPEB assets, return on joint-use assets.
09/20	Direct Surrebuttal				
07/20	2019-226-E	SC	Office of Regulatory Staff	Dominion Energy South Carolina	Integrated Resource Plan.
09/20	Direct Surrebuttal				
10/20	2020-00160	KY	Attorney General	Water Service Corporation of Kentucky	Return on rate base v. operating ratio.
10/20	2020-00174	KY	Attorney General and Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Rate base v. capitalization, Rockport UPA, prepaid pension and OPEB, cash working capital, incentive compensation, Rockport 2 depreciation expense, EDIT, AMI, grid modernization rider.
11/20	2020-125-E	SC	Office of Regulatory Staff	Dominion Energy South Carolina	Summer 2 and 3 cancelled plant and transmission cost recovery; TCJA; regulatory assets.
12/20	Direct Surrebuttal				
12/20	2020172-EI	FL	Office of Public Counsel	Florida Power & Light Company	Hurricane Dorian costs.
12/20	29849 (Panel with Philip Hayet, Tom Newsome)	GA	Georgia Public Service Commission Staff	Georgia Power Company	VCM23, Vogtle 3 and 4 rate impact analyses.
02/21	2019-224-E	SC	Office of Regulatory Staff	Duke Energy Carolinas, LLC, Duke Energy Progress, LLC	Integrated Resource Plans.
04/21	2019-225-E Direct Surrebuttal				
03/21	51611	TX	Steering Committee of Cities Served by Oncor	Sharyland Utilities, L.L.C.	ADIT, capital structure, return on equity.

**Expert Testimony Appearances
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Date	Case	Jurisdict.	Party	Utility	Subject
03/21	2020-00349 2020-00350	KY	Attorney General and Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Company and Louisville Gas and Electric Company	Rate base v. capitalization, retired plant costs, depreciation, securitization, staffing + payroll, pension + OPEB, AML, off-system sales margins.
04/21 Direct	18-857-EL-UNC 19-1338-EL-UNC 20-1034-EL-UNC 20-1476-EL-UNC	OH	The Ohio Energy Group	First Energy Ohio Companies	Significantly Excessive Earnings Test; legacy nuclear plant costs.
07/21 Supplemental Direct					
05/21 Direct	2021-00004	KY	Attorney General and Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	CPCN for CCR/ELG Projects at Mitchell Plant.
06/21 Supplemental Direct					
06/21	29849 (Panel with Philip Hayet, Tom Newsome)	GA	Georgia Public Service Commission Staff	Georgia Power Company	VCM24, Vogtle 3 and 4 rate impact analyses.
06/21	2021-00103	KY	Attorney General and Nucor Steel Gallatin	East Kentucky Power Cooperative, Inc.	Revenues, depreciation, interest, TIER, O&M, regulatory asset.
07/21 Direct	U-35441	LA	Louisiana Public Service Commission Staff	Southwestern Electric Power Company	Revenues, O&M expense, depreciation, retirement rider.
08/21 10/21	Cross-Answering Surrebuttal				
09/21	2021-00190	KY	Attorney General	Duke Energy Kentucky	Revenues, O&M expense, depreciation, capital structure, cost of long-term debt, government mandate rider.
09/21	43838	GA	Public Interest Advocacy Staff	Georgia Power Company	Vogtle 3 base rates, NCCR rates; deferrals.
09/21	2021-00214	KY	Attorney General	Atmos Energy Corp.	NOL ADIT, working capital, affiliate expenses, amortization EDIT, capital structure, cost of debt, accelerated replacement Aldyl-A pipe, PRP Rider, Tax Act Adjustment Rider.
01/22	2021-00358	KY	Attorney General	Jackson Purchase Energy Corporation	Revenues, nonrecurring expenses, normalized expenses, interest expense, TIER.
01/22	2021-00421	KY	Attorney General and Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Proposed Mitchell Plant Operations and Maintenance and Ownership Agreements; sale of Mitchell Plant interest.
02/22	2021-00481	KY	Attorney General and Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Proposed Liberty Utilities, Inc. acquisition of Kentucky Power Company; harm to customers; conditions to mitigate harm.
03/22	2021-00407	KY	Attorney General	South Kentucky Rural Electric Cooperative Corporation	Revenues, interest income, interest expense, TIER, payroll.

**Expert Testimony Appearances
of
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Date	Case	Jurisdict.	Party	Utility	Subject
03/22	U-36190 Direct	LA	Louisiana Public Service Commission Staff	Entergy Louisiana, LLC	Certification of solar resources.
04/22	Cross-Answering				

How does each Company select and prioritize their SPP projects? What criteria do they use to determine priorities?

Tampa Electric Company

Tampa Electric Company hired 1898 & Co. to build a Storm Resilience Model to quantify the costs and benefits of all potential SPP projects across the Company's portfolio of SPP programs. After computing expected costs and benefits at the project level, the model prioritized projects based on their expected net benefits, as well as optimized the Company's overall SPP spend.

Benefit and cost criteria included project level estimates of costs under blue-sky and emergency-storm-repair scenarios, the probability of an individual asset being damaged in a storm (both pre- and post-hardening), the probability of a storm hitting the TECO service territory, storm severity, the number of customers that would be impacted if an asset were damaged, and the value, from a customer's perspective, of an avoided outage.¹

The model optimized the Company's overall SPP spend by maximizing net benefits (that is, expected benefits minus expected costs) as calculated by the model.² For a variety of spending levels, it optimized the portion of total spend directed into each program. For example, at lower spending levels the model put most of its money into the Distribution Feeder Hardening program, while at higher levels the model put a similar dollar figure but a much lower percentage figure into Distribution Feeder Hardening. Conversely, at low spending levels, the model spent relatively little on Lateral Hardening, but as spending scaled up, the model allocated proportionally greater amounts to lateral hardening. As a result, at the Company's optimized \$1.5 billion SPP investment level, Distribution Feeder Hardening contributes over 80% of the portfolio benefits on only 20% of the budget. Lateral Hardening, on the other hand, provides less than 20% of the benefits for almost 70% of the costs.³

Duke Energy Florida

Duke Energy Florida's SPP model was produced by Guidehouse.

DEF's model prioritized potential projects by "looking at the probability of damage to particular assets (including consideration of information from various FEMA-produced models) and the consequences of that damage, including for example the number and/or type of customers served by particular assets."⁴

Generally, programs were evaluated based on three criteria: probability of damage, consequence of damage, and subject matter expert opinion.⁵ The model utilized as prioritization criteria included expected customer outage time reductions, the value of avoided outages, utility capital

¹ TECO and 1898 Webinar and Model Demonstration, 5/12/2022

² Testimony of David Pickles, Exhibit DAP-1, page 200

³ Testimony of David Pickles, Exhibit DAP-1, Figure 7-3, page 208

⁴ Testimony of Brian Lloyd,, page 7

⁵ Testimony of Brian Lloyd, Exhibit BML-1. See pages 9, 18, 28, 33, 41, 48, 50 and 52

benefits and O&M benefits. Costs included utility capital costs and O&M costs.⁶ These criteria resulted in a cost-benefit prioritized project list that DEF used to select which projects to prioritize.

Before beginning an SPP project, DEF allows its subject matter experts to determine where there were opportunities to complete other projects on the same substation, even if they are lower on the cost-benefit list. Projects where Duke's staff expect it would be more efficient to perform together, or that would minimize customer disruptions are permitted to bypass the cost-benefit prioritization.⁷

DEF and TECO both used the DOE ICE model to estimate a monetary benefit in customer outage time reduction, but they used different methodologies, which could result in different priorities and conclusions about cost effectiveness. The DOE ICE model only calculates monetary values of avoiding outages up to 16 hours. Because some simulated storm outages can be longer than 16 hours, DEF assumed that the 16 hour value applied to all outages of 16 hours or greater.⁸ TECO, on the other hand, extrapolated an increasing value for outages longer than 16 hours.⁹ This assumption could have caused TECO to prioritize minimizing long-duration outages more aggressively than DEF, as well as justifying a greater level of spending as cost-effective.

Florida Power and Light

FPL does not appear to utilize a model to calculate expected cost-benefit ratios like TECO and DEF.

Each program has different criteria for project prioritization. For example, Lateral Hardening criteria include historical storm and vegetation related outages, number of laterals on one feeder (like DEF, FPL attempts to efficiently underground laterals all at once to minimize outages), overall performance in the last 10 years, and the geographic location of an asset—a distribution of projects throughout the entire service territory is preferred.¹⁰ Laterals selected for hardening are typically undergrounded, but per FPL's judgement may be overhead hardened instead.¹¹ In contrast, Transmission Hardening is prioritized based on proximity to high wind, importance to the system, and number of customers served. Other efficiencies, like coordination with other SPP projects, or the ability to work on multiple transmission lines at once are also considered.¹²

FPL has winterization programs for transmission and distribution, but does not provide a description of how these projects are selected or prioritized.

Florida Public Utilities Company

⁶ Testimony of Brian Lloyd, Exhibit BML-2, page 29-30

⁷ Testimony of Brian Lloyd, page 7-8

⁸ Testimony of Brian Lloyd, Exhibit BML-2, page 29

⁹ Testimony of Jason De Stigter, Answer to Question 31

¹⁰ Testimony of Michael Jarro, Exhibit MJ-1. See pages 23, 26, and 29

¹¹ Testimony of Michael Jarro, Exhibit MJ-1, page 30-31

¹² Page 35-36

FPUC and Pike Engineering developed FPUC's model, which evaluates the probability of damage, the Company's ability to respond and recover from damage, and the societal impact of outages. The model considers factors such as probable wind speeds, flood and storm surge potential, historical performance, accessibility, vegetation exposure, importance of load, number of customers served, and an estimate of the cost of an interruption.¹³

Like TECO and DEF, the model prioritizes projects as a ranked list of projects in order of expected reduction in restoration costs and expected customer reliability impact. Projects are ranked with consideration to probability of damage, the Company's ability to respond to damage, and the impact of damage.¹⁴

¹³ FPUC 2022-2031 SPP, page 17-23

¹⁴ *Id.* page 23-24

Florida Power & Light Company 1 of 2
Docket No. 20220051-EI
OPC's Third Set of Interrogatories
Interrogatory No. 14
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QUESTION:

Refer to the Direct Testimony of Michael Jarro at 8 wherein he states: "A detailed summary of the benefits of the existing SPP programs is provided in Section II(A) of the 2023 SPP, and the benefits of each program are provided in Section IV of the 2023 SPP."

- a. Confirm that the "summary of the benefits" in the referenced sections of the 2023 SPP are narrative in format, *e.g.*, "Benefits associated with continuing FPL's existing Distribution Inspection Program, discussed in Sections II(A) and IV(A)(1)(b) above, include a more storm resilient pole population that will result in reductions in pole failures and poles needing to be replaced during storms, fewer storm-related outages, and reductions in storm restoration costs."
- b. Confirm that none of the "detailed" summaries referenced by Mr. Jarro include dollar quantifications of the "benefits." If this is not correct, then provide all references, including page and line numbers, wherein the "detailed" summaries referenced by Mr. Jarro include such quantifications.
- c. Provide the Company's dollar quantifications of the "benefits," including all support for those quantifications, such as model outputs and/or electronic spreadsheets in live format and with all formulas intact. If the Company has not dollar quantified the "benefits," then provide all reasons why it has not done so. In addition, identify the person(s) who made the decision not to quantify or provide dollar quantifications of the "benefits" in this proceeding.
- d. Confirm that the Company has not performed a dollar cost/benefit analysis whereby it compares the forecast dollar costs to the forecast dollar benefits of each proposed storm protection program. If this is not correct, then provide a copy of all such dollar cost/benefit analyses, including all supporting documentation and electronic spreadsheets in live format with all formulas intact. In addition, provide all references, including page and line numbers to the Company's Application, Mr. Jarro's testimony, the 2023 SPP, and/or the Company's discovery responses in this proceeding wherein any such dollar cost/benefit analysis has been provided and/or summarized.
- e. Confirm that Rule 25-6.030(3)(d), Florida Administrative Code states the utility is to provide "[a] description of each proposed storm protection program that includes: . . .
 4. A comparison of the costs identified in subparagraph (3)(d)3. and the benefits identified in subparagraph (3)(d)1." Explain how the Company interprets "costs" to mean dollars and "benefits" to mean narrative descriptions and not dollars, and provide all authoritative support for the Company's different interpretations.

RESPONSE:

See FPL objections filed on May 12, 2022. Subject to and without waiver of said objections, FPL responds as follows:

- a. FPL's 2023-2032 SPP is a written document, the terms of which speak for themselves. The SPP and its supporting appendices include a narrative, tables, figures, and other data in order to satisfy the expressed requirements of the contents to be included in the SPP per Rule 25-6.030 F.A.C. With respect to the benefits of the SPP, the statutory objectives codified in Section 366.96, F.S., are "to strengthen electric utility infrastructure to withstand extreme weather conditions by promoting the overhead hardening of electrical transmission and distribution facilities, the undergrounding of certain electrical distribution lines, and vegetation management" and "for each electric utility to mitigate restoration costs and outage times to utility customers when developing transmission and distribution storm protection plans." See Sections 366.96(1)(c)-(d), F.S. Moreover, there is nothing in Section 366.96, F.S., or Rule 25-6.030 F.A.C., that requires the benefits of SPP programs or projects to be quantified. Rather, Rule 25-6.030(3)(d)(1), F.A.C., provides that each SPP program include "[a] *description* of how each proposed storm protection program is designed to enhance the utility's existing transmission and distribution facilities including an estimate of the resulting reduction in outage times and restoration costs due to extreme weather conditions." Consistent therewith, the benefits of FPL's SPP programs are described in Section II, Section IV "Comparison of Costs and Benefits" sub-sections for each program, and Appendix A of FPL's 2023-2032 SPP.
- b. See FPL's response to subpart (a) above. Please also refer to Appendix A of FPL's 2023-2032 SPP, which denotes quantifiable impact of the Company's storm hardening programs on storm restoration days saved and storm restoration cost saved by analyzing Hurricane Matthew and Irma.
- c. See FPL's response to subparts (a) and (b) above.
- d. See FPL's response to subparts (a) and (b) above. There is nothing in Section 366.96, F.S., or Rule 25-6.030, F.A.C., that requires a cost/benefit analysis for each program or project included in the SPP. Rather, Rule 25-6.030(3)(d)(4), F.A.C. requires the SPP include a comparison of the estimated costs identified in subparagraph (3)(d)(3) of the Rule and with the benefits described in subparagraph (3)(d)(1) of the Rule. FPL's 2023-2032 SPP contains the information required by Rule 25-6.030(3)(d)(4), specifically Section II and the sub-sections for each program in Section IV.
- e. See FPL's responses to subparts (a) through (d) above.

Docket No. 20220049-EI

Interrogatory No. 19 (a) and (b)

19. Refer to the Estimated Rev Req – bs tab in the Estimated Storm Protection Cost Recovery Rate Impact - revised 4_5_2022_FPUC-SPP (0773-0792)(15065474.1) Excel workbook.
- a. Explain why there are no projections for Construction Work In Progress (CWIP) reflected in Line 1 for Capital Investments, which is used to compute depreciation expense in line 4.

Response: Referring to Section 6 of the FPUC SPP Report Final – to file (15054585.1).pdf, the planned design activities initiated in the first year of the plan, 2022, were all projected to be completed by year end. The overall estimated revenue requirement schedule utilized the year end balances for each of the subsequent years. It was assumed that the CWIP projects would be closed out annually, which would have resulted in a zero CWIP balance. However, in the recently submitted 2022 E and 2023 P schedules, CWIP has been included in the computation of depreciation expense.

Respondent: Mark Cutshaw

- b. Explain why there are no projections for CWIP reflected in Line 2 in the determination of Estimated Average Net Qualified Investment, which is used to compute property tax expense in Line 4.

Response: See response to 9a above.

Respondent: Mark Cutshaw

Docket No. 20220049-EI

Interrogatory No. 20(a)

20. Please refer to Paragraph No. 9 of the Company's Application wherein it states "[T]he SPP contains eight programs, three of which reflect the continuation of legacy Storm Hardening Distribution Wood Pole Inspection and Replacement, Transmission Structure Inspection and Hardening, and Vegetation Management Initiatives."
- a. Describe the Company's present recovery through base rates and/or a storm hardening surcharge for each of these three legacy programs that will be included in the SPP going forward.

Response: The Distribution Pole Inspection and Replacement and Transmission Inspection and Hardening programs are completely included in base rates at this time. This will be evaluated on a continuing basis and may change in future years. The Vegetation Management program as proposed is partially included in base rates and the remaining, unrecovered amount is proposed for recovery through the SPPCR.

Respondent: Mark Cutshaw

Docket No. 20220049-EI

Interrogatory No. 20(b)

- b. Confirm that if the three legacy programs are approved for the SPP and the costs are approved for recovery through the SPPCRC, then the Company agrees that it should not be allowed also to continue recovery of those costs through base rates and/or storm hardening surcharge rates. If confirmed, then describe how the Company plans to ensure that costs recovered through base rates and/or storm hardening surcharge rates are not also recovered through the SPPCRC.

Response: FPUC will include the appropriate recovery mechanism in the SPPCR process to ensure there is no double recovery of programs within the SPP. FPUC will continue to seek recovery as described in 20(a) until such time that all recovery is moved into the SPPCR.

Respondent: Mark Cutshaw