

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

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DIRECT TESTIMONY

AND EXHIBITS

OF

LANE KOLLEN

ON BEHALF OF THE OFFICE OF PUBLIC COUNSEL

Richard Gentry
Public Counsel

Charles J. Rehwinkel
Deputy Public Counsel

Anastacia Pirrello
Associate Public Counsel

Office of Public Counsel
c/o The Florida Legislature
111 West Madison Street, Room 812
Tallahassee, FL 32399-1400
(850) 488-9330

Attorneys for the Citizens
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

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

B. Purpose of Testimony

Q. ON WHOSE BEHALF ARE YOU PROVIDING TESTIMONY?

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

Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?

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

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

1

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

2

3

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

4

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

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

11

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

12

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

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

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

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	<u>94.0</u>	<u>243.1</u>	<u>258.6%</u>	<u>83.7</u>	<u>27.6</u>	<u>33.0%</u>
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>

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>

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

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

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

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

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

A. They provide context for the Commission in its review of the proposed SPPs, including the sheer magnitude of the incremental capital expenditures and O&M expense and the rate impacts of these costs, as well as for the establishment and application of threshold decision 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 with 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 in both 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." Section 366.96(2)(c), Fla. Stat.
9 Similarly, 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 are
11 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 necessarily
12 start with an assessment of the SPP programs and projects that can only be performed in
13 the SPP proceeding, and then are confirmed and refined in the SPPCRC proceeding for
14 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 §Section 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. DEF 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 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.

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

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

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

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

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

17 However, the DEF and Tampa forms of benefit/cost analysis were flawed and used
18 to calculate excessive dollar benefits by including the societal value of customer
19 interruptions in addition to their estimates of avoided damages and restoration costs. The
20 societal value of customer interruptions is a highly subjective quantitative measure based
21 on interpretations of a range of customer survey results. The societal value of customer

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

1 interruptions is not a cost that actually is incurred or avoided by the utility or customer and
2 should be excluded from the justification of SPP programs and projects using benefit cost
3 analyses.

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

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

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

19 The programs and projects submitted within the SPP are discretionary and
20 incremental, meaning their scope and the costs should be above and beyond the present
21 scope and costs for actual and planned capital expenditures and O&M expenses recovered
22 in base rates in the normal course of business. By its terms, the SPP Rule requires the
23 utility to address and undertake projects "to enhance the utility's existing infrastructure for

1 the purpose of reducing restoration costs and outage times associated with extreme weather
2 conditions therefore improving overall service reliability.” Rule 25-6.030(2)(a), F.A.C.

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

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

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

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

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

22 A. Typically, economic justification is based on a comparison of the incremental revenues or
23 benefits (savings) that are achieved or achievable to the incremental costs of a project, with

1 the benefits measured as the avoided costs that will not be incurred due to the SPP programs
2 and projects and the incremental costs as the sum of the annual revenue requirements for
3 the SPP programs and projects. The savings in costs includes not only the avoided outage
4 restoration costs that will not be incurred due to extreme weather events, but also the
5 reductions in maintenance expense from the new SPP assets that require less maintenance
6 than the base rate assets that were replaced and the future savings due to near-term
7 accelerated and enhanced vegetation management activities and expense.

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

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

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

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

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

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

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

1 **Q. IF THE SPP PROGRAMS ARE NOT ECONOMICALLY JUSTIFIED, CAN THE**
2 **PROGRAMS AND PROJECTS OR THE RELATED COSTS BE PRUDENT OR**
3 **REASONABLE?**

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

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

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

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

1 A. I recommend that the Commission adopt and consistently apply specific decision criteria
2 for the selection, ranking, and magnitude of the utilities' SPP programs and projects for the
3 four utilities to ensure that the utilities are not able to use the SPP and SPPCRC process to
4 displace base rate costs that are subject to and recoverable through the base rate process
5 and shift 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 Alternatively, I recommend that the Commission minimize the customer rate
16 impact (harm) of uneconomic SPP programs and projects by setting a minimum threshold
17 benefit/cost ratio for the selection and magnitude of the SPP programs and projects, such
18 as 70%, or limiting the rate impact over the life of the SPP to a defined threshold, such as
19 10% over the ten-year term of each utility's proposed SPP programs. Such thresholds
20 would result in ranking projects with greater benefits to customers and winnowing projects
21 with lesser benefits to customers, as well as limiting the magnitude of the customer rate
22 impact of the SPP programs and projects.

1 **III. METHODOLOGIES TO CALCULATE THE REVENUE REQUIREMENTS**
2 **AND CUSTOMER RATE IMPACTS**

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

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

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

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

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

4 A. Yes. DEF had several unique errors in its calculations of the SPP revenue requirements
5 and customer rate impact. DEF improperly calculated depreciation expense on CWIP at
6 the end of the prior year, but also failed to calculate depreciation expense on current year
7 plant additions.⁴ DEF improperly calculated property tax expense on the average of the
8 net plant in service and CWIP balance in the current year instead of on the beginning
9 balance of net plant in service in the current year.⁵ These errors should be considered and
10 corrected in this SPP proceeding and in the SPPCRC proceeding.

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

12 A. Yes, although there were differences in the assumptions regarding the conversions of
13 CWIP to plant in service among the utilities. More specifically, FPUC assumed that all
14 capital expenditures were closed to plant in service as expended in the current year. DEF
15 assumed that CWIP was converted to plant in service throughout the current year. Tampa
16 assumed that CWIP was converted to plant in service throughout the current year. FPL

⁴ 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."

⁵ 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 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.

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

1 A. No. The Commission cannot legitimately assess whether CWIP costs incurred are prudent
2 until all costs have been incurred and converted to plant in service, whether the scope of
3 the work actually completed was consistent with the scope included in the approved SPP
4 programs and projects, and whether the costs actually incurred were consistent with the
5 utility's estimated costs included in the approved SPP programs and projects.

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

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

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

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

21 The return on CWIP is also a concern because all of the utilities incur engineering
22 costs prior to incurring actual construction expenditures on specific projects. Those costs

1 cannot be deemed prudent or reasonable unless and until the costs are charged to specific
2 projects, construction is completed (or prudently abandoned), and the CWIP is converted
3 to plant in service.

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

7 A. Yes. Tampa has established a separate warehouse and inventory of materials and supplies
8 for its SPP programs and included these costs in rate base and the return on these
9 inventories in its SPP revenue requirement and customer rate impact, which raises a
10 concern similar to the return on CWIP. Such inventory costs should not be included in rate
11 base or the return on these inventories in the SPP revenue requirement and customer rate
12 impact in any utility's SPP or SPPCRC. This type of item should not be included in any
13 company's SPP. As an alternative, a return on such inventories can be deferred either as
14 AFUDC or as a miscellaneous deferred debit, similar to the alternatives for the return on
15 CWIP.

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

17 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

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

Date	Case	Jurisdicit.	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 Intervenor	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	Jurisdicht.	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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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., 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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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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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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Date	Case	Jurisdic.	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	Jurisdicht.	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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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	Jurisdicht.	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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	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	Jurisdicht.	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	Jurisdicht.	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	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	Jurisdic.	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	Jurisdicht.	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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Date	Case	Jurisdicht.	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 S02 allowance expense, var O&M expense, sharing of OSS margins.
04/11	38306 Direct	TX	Cities Served by Texas- New Mexico Power Company	Texas-New Mexico Power Company	AMS deployment plan, AMS Surcharge, rate case expenses.
05/11	Suppl Direct				
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	Jurisdicht.	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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Date	Case	Jurisdicht.	Party	Utility	Subject
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 Intervenor	Minnesota Power	Great Northern Transmission Line; cost cap; AFUDC v. current recovery; rider v. base recovery; class cost allocation.
10/14	2014-00225	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Allocation of fuel costs to off-system sales.

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Date	Case	Jurisdicht.	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 Intervenor	Minnesota Power	Great Northern Transmission Line; cost cap; AFUDC v. current recovery; rider v. base recovery; class allocation.
11/14	05-376-EL-UNC	OH	Ohio Energy Group	Ohio Power Company	Refund of IGCC CWIP financing cost recoveries.
11/14	14AL-0660E	CO	Climax, CF&I Steel	Public Service Company of Colorado	Historic test year v. future test year; AFUDC v. current return; CACJA rider, transmission rider; equivalent availability rider; ADIT; depreciation; royalty income; amortization.
12/14	EL14-026	SD	Black Hills Industrial Intervenor	Black Hills Power Company	Revenue requirement issues, including depreciation expense and affiliate charges.
12/14	14-1152-E-42T	WV	West Virginia Energy Users Group	AEP-Appalachian Power Company	Income taxes, payroll, pension, OPEB, deferred costs and write offs, depreciation rates, environmental projects surcharge.
01/15	9400-YO-100 Direct	WI	Wisconsin Industrial Energy Group	Wisconsin Energy Corporation	WEC acquisition of Integrys Energy Group, Inc.
01/15	14F-0336EG 14F-0404EG	CO	Development Recovery Company LLC	Public Service Company of Colorado	Line extension policies and refunds.
02/15	9400-YO-100 Rebuttal	WI	Wisconsin Industrial Energy Group	Wisconsin Energy Corporation	WEC acquisition of Integrys Energy Group, Inc.
03/15	2014-00396	KY	Kentucky Industrial Utility Customers, Inc.	AEP-Kentucky Power Company	Base, Big Sandy 2 retirement rider, environmental surcharge, and Big Sandy 1 operation rider revenue requirements, depreciation rates, financing, deferrals.
03/15	2014-00371 2014-00372	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Company and Louisville Gas and Electric Company	Revenue requirements, staffing and payroll, depreciation rates.
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	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 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	Jurisdic.	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.

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Date	Case	Jurisdic.	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	Jurisdicht.	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	Jurisdic.	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 09/20	PUR-2020-00015 Direct Surrebuttal	VA	Old Dominion Committee for Fair Utility Rates	Appalachian Power Company	Coal Amortization Rider, storm damage, prepaid pension and OPEB assets, return on joint-use assets.
07/20 09/20	2019-226-E Direct Surrebuttal	SC	Office of Regulatory Staff	Dominion Energy South Carolina	Integrated Resource Plan.
10/20	2020-00160	KY	Attorney General	Water Service Corporation of Kentucky	Return on rate base v. operating ratio.
10/20	2020-00174	KY	Attorney General and Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Rate base v. capitalization, Rockport UPA, prepaid pension and OPEB, cash working capital, incentive compensation, Rockport 2 depreciation expense, EDIT, AML, grid modernization rider.
11/20 12/20	2020-125-E Direct Surrebuttal	SC	Office of Regulatory Staff	Dominion Energy South Carolina	Summer 2 and 3 cancelled plant and transmission cost recovery; TCJA; regulatory assets.
12/20	2020172-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 04/21	2019-224-E 2019-225-E Direct Surrebuttal	SC	Office of Regulatory Staff	Duke Energy Carolinas, LLC, Duke Energy Progress, LLC	Integrated Resource Plans.
03/21	51611	TX	Steering Committee of Cities Served by Oncor	Sharyland Utilities, L.L.C.	ADIT, capital structure, return on equity.

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Date	Case	Jurisdic.	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	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.

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

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.

$$\frac{\text{2021 Gross Tax Paid}}{\text{Actual PP\&E 12/31/2020 Ending Balance}} = \text{Effective Tax Rate}$$

$$\frac{172,166,659}{20,880,711,009} = .82452\%$$

3. Calculate the change in PP&E Ending Balance between 12/31/2020 and 12/31/2021.