

Chart of Timekeepers / Rates / Time Spent

Invoice Date	Service Date	Name	Title	Hours	Rate/Hour	Amount
10/13/2009	Sep-09	Thomas L Brocato	Principal	5.90	\$ 270.00	\$ 1,593.00
10/13/2009	Sep-09	Holly N Paxton	Paralegal	4.40	\$ 100.00	\$ 440.00
8/17/2010	Apr-10	Thomas L Brocato	Principal	28.00	\$ 270.00	\$ 7,560.00
8/17/2010	Apr-10	Chris L Brewster	Principal	1.30	\$ 225.00	\$ 292.50
8/17/2010	Apr-10	Melissa A Long	Associate	20.20	\$ 175.00	\$ 3,535.00
8/17/2010	Apr-10	Holly N Paxton	Paralegal	8.20	\$ 100.00	\$ 820.00
6/14/2010	May-10	Thomas L Brocato	Principal	28.30	\$ 270.00	\$ 7,641.00
6/14/2010	May-10	Chris L Brewster	Principal	8.40	\$ 225.00	\$ 1,890.00
6/14/2010	May-10	Melissa A Long	Associate	25.80	\$ 175.00	\$ 4,515.00
6/14/2010	May-10	Barbara O Kimmell	Paralegal	6.30	\$ 110.00	\$ 693.00
6/14/2010	May-10	Holly N Paxton	Paralegal	13.60	\$ 100.00	\$ 1,360.00
6/14/2010	May-10	Law Clerk	Law Clerk	12.40	\$ 90.00	\$ 1,116.00
7/15/2010	Jun-10	Thomas L Brocato	Principal	6.40	\$ 270.00	\$ 1,728.00
7/15/2010	Jun-10	Melissa A Long	Associate	13.30	\$ 175.00	\$ 2,327.50
7/15/2010	Jun-10	Barbara O Kimmell	Paralegal	1.70	\$ -	\$ -
7/15/2010	Jun-10	Holly N Paxton	Paralegal	4.50	\$ 100.00	\$ 450.00
7/15/2010	Jun-10	Law Clerk	Law Clerk	71.30	\$ 90.00	\$ 6,417.00
7/15/2010	Jun-10	Paralegal Assistant	Paralegal Asst	1.00	\$ -	\$ -
8/13/2010	Jul-10	Thomas L Brocato	Principal	4.30	\$ 270.00	\$ 1,161.00
8/13/2010	Jul-10	Melissa A Long	Associate	1.20	\$ 175.00	\$ 210.00
8/13/2010	Jul-10	Holly N Paxton	Paralegal	0.80	\$ 100.00	\$ 80.00
9/15/2010	Aug-10	Thomas L Brocato	Principal	9.00	\$ 270.00	\$ 2,430.00
9/15/2010	Aug-10	Melissa A Long	Associate	5.50	\$ 175.00	\$ 962.50
9/15/2010	Aug-10	Holly N Paxton	Paralegal	6.00	\$ 100.00	\$ 600.00
10/13/2010	Sep-10	Thomas L Brocato	Principal	20.50	\$ 270.00	\$ 5,535.00
10/13/2010	Sep-10	Melissa A Long	Associate	10.70	\$ 175.00	\$ 1,872.50
10/13/2010	Sep-10	Daniel M Gonzales	Firm	2.60	\$ 150.00	\$ 390.00
10/13/2010	Sep-10	Daniel M Gonzales	Firm	21.90	\$ -	\$ -
10/13/2010	Sep-10	Holly N Paxton	Paralegal	0.90	\$ 100.00	\$ 90.00
11/12/2010	Oct-10	Thomas L Brocato	Principal	10.10	\$ 270.00	\$ 2,727.00
11/12/2010	Oct-10	Melissa A Long	Associate	3.40	\$ 175.00	\$ 595.00
11/12/2010	Oct-10	Melissa A Long	Associate	3.40	\$ -	\$ -
11/12/2010	Oct-10	Daniel M Gonzales	Associate	18.30	\$ 150.00	\$ 2,745.00
11/12/2010	Oct-10	Holly N Paxton	Paralegal	5.40	\$ 100.00	\$ 540.00
11/12/2010	Oct-10	Clarence L Johnson	Technical Asst	2.30	\$ 150.00	\$ 345.00
12/12/2010	Nov-10	Thomas L Brocato	Principal	3.60	\$ 270.00	\$ 972.00
12/12/2010	Nov-10	Melissa A Long	Associate	3.70	\$ 175.00	\$ 647.50
12/12/2010	Nov-10	Holly N Paxton	Paralegal	2.90	\$ 100.00	\$ 290.00
1/17/2011	Dec-10	Thomas L Brocato	Principal	2.20	\$ 270.00	\$ 594.00
1/17/2011	Dec-10	Melissa A Long	Associate	5.60	\$ 175.00	\$ 980.00
1/17/2011	Dec-10	Holly N Paxton	Paralegal	0.80	\$ 100.00	\$ 80.00
3/16/2011	Feb-11	Thomas L Brocato	Principal	18.80	\$ 295.00	\$ 5,546.00

3/16/2011	Feb-11	Melissa A Long	Associate	24.40	\$	175.00	\$	4,270.00
3/16/2011	Feb-11	Melissa A Long	Associate	3.00	\$	-	\$	-
3/16/2011	Feb-11	Holly N Paxton	Paralegal	0.60	\$	100.00	\$	60.00
4/14/2011	Mar-11	Thomas L Brocato	Principal	12.30	\$	295.00	\$	3,628.50
4/14/2011	Mar-11	Melissa A Long	Associate	23.60	\$	175.00	\$	4,130.00
4/14/2011	Mar-11	Melissa A Long	Associate	5.70	\$	-	\$	-
4/14/2011	Mar-11	Holly N Paxton	Paralegal	5.90	\$	100.00	\$	590.00
4/14/2011	Mar-11	Holly N Paxton	Paralegal	0.90	\$	-	\$	-
4/14/2011	Mar-11	Law Clerk	Law Clerk	7.50	\$	90.00	\$	675.00
5/13/2011	Apr-11	Thomas L Brocato	Principal	14.10	\$	295.00	\$	4,159.50
5/13/2011	Apr-11	Melissa A Long	Associate	3.40	\$	175.00	\$	595.00
5/13/2011	Apr-11	Melissa A Long	Associate	5.60	\$	-	\$	-
5/13/2011	Apr-11	Holly N Paxton	Paralegal	0.50	\$	100.00	\$	50.00
6/17/2011	May-11	Thomas L Brocato	Principal	16.80	\$	295.00	\$	4,956.00
6/17/2011	May-11	Eileen L McPhee	Associate	12.90	\$	185.00	\$	2,386.50
6/17/2011	May-11	Melissa A Long	Associate	11.60	\$	175.00	\$	2,030.00
6/17/2011	May-11	Holly N Paxton	Paralegal	4.20	\$	100.00	\$	420.00
7/18/2011	Jun-11	Thomas L Brocato	Principal	38.30	\$	295.00	\$	11,298.50
7/18/2011	Jun-11	Melissa A Long	Associate	25.70	\$	175.00	\$	4,497.50
7/18/2011	Jun-11	Holly N Paxton	Paralegal	11.90	\$	100.00	\$	1,190.00
7/18/2011	Jun-11	Clarence L Johnson	Technical Asst	10.80	\$	160.00	\$	1,728.00
7/18/2011	Jun-11	Law Clerk	Law Clerk	13.90	\$	90.00	\$	1,251.00
8/10/2011	Jul-11	Thomas L Brocato	Principal	7.90	\$	295.00	\$	2,330.50
8/10/2011	Jul-11	Melissa A Long	Associate	14.20	\$	175.00	\$	2,485.00
8/10/2011	Jul-11	Holly N Paxton	Paralegal	0.30	\$	100.00	\$	30.00
8/10/2011	Jul-11	Clarence L Johnson	Technical Asst	4.70	\$	160.00	\$	752.00
9/19/2011	Aug-11	Thomas L Brocato	Principal	45.00	\$	295.00	\$	13,275.00
9/19/2011	Aug-11	Cathleen C Slack	Principal	2.30	\$	225.00	\$	517.50
9/19/2011	Aug-11	Eileen L McPhee	Associate	2.30	\$	185.00	\$	425.50
9/19/2011	Aug-11	Melissa A Long	Associate	60.70	\$	175.00	\$	10,622.50
9/19/2011	Aug-11	Holly N Paxton	Paralegal	15.30	\$	100.00	\$	1,530.00
9/19/2011	Aug-11	Clarence L Johnson	Technical Asst	5.00	\$	160.00	\$	800.00
10/11/2011	Sep-11	Thomas L Brocato	Principal	37.70	\$	295.00	\$	11,121.50
10/11/2011	Sep-11	Chris L Brewster	Principal	11.00	\$	225.00	\$	2,475.00
10/11/2011	Sep-11	Melissa A Long	Associate	46.00	\$	175.00	\$	8,050.00
10/11/2011	Sep-11	Barbara O Kimmell	Paralegal	2.30	\$	100.00	\$	230.00
10/11/2011	Sep-11	Holly N Paxton	Paralegal	8.40	\$	100.00	\$	840.00
10/11/2011	Sep-11	Holly N Paxton	Paralegal	1.30	\$	-	\$	-
10/11/2011	Sep-11	Clarence L Johnson	Technical Asst	8.30	\$	160.00	\$	1,328.00
11/15/2011	Oct-11	Thomas L Brocato	Principal	38.30	\$	295.00	\$	11,298.50
11/15/2011	Oct-11	Melissa A Long	Associate	18.10	\$	175.00	\$	3,167.50
11/15/2011	Oct-11	Holly N Paxton	Paralegal	1.30	\$	100.00	\$	130.00
11/15/2011	Oct-11	Clarence L Johnson	Technical Asst	1.80	\$	160.00	\$	288.00
12/14/2011	Nov-11	Thomas L Brocato	Principal	44.10	\$	295.00	\$	13,009.50
12/14/2011	Nov-11	Thomas L Brocato	Principal	2.20	\$	-	\$	-
12/14/2011	Nov-11	Chris L Brewster	Principal	2.50	\$	225.00	\$	562.50
12/14/2011	Nov-11	Eileen L McPhee	Associate	0.90	\$	185.00	\$	166.50

12/14/2011	Nov-11	Melissa A Long	Associate	28.50	\$	175.00	\$	4,987.50
12/14/2011	Nov-11	Holly N Paxton	Paralegal	16.70	\$	100.00	\$	1,670.00
12/14/2011	Nov-11	Clarence L Johnson	Technical Asst	4.10	\$	160.00	\$	656.00
1/12/2012	Dec-11	Thomas L Brocato	Principal	36.60	\$	295.00	\$	10,797.00
1/12/2012	Dec-11	Chris L Brewster	Principal	2.40	\$	225.00	\$	540.00
1/12/2012	Dec-11	Eileen L McPhee	Associate	0.70	\$	185.00	\$	129.50
1/12/2012	Dec-11	Melissa A Long	Associate	55.80	\$	175.00	\$	9,765.00
1/12/2012	Dec-11	Richard A Dyer	Policy Analyst	8.00	\$	140.00	\$	1,120.00
1/12/2012	Dec-11	Holly N Paxton	Paralegal	6.10	\$	100.00	\$	610.00
1/12/2012	Dec-11	Clarence L Johnson	Technical Asst	1.80	\$	160.00	\$	288.00
1/12/2012	Dec-11	Paralegal Assistant	Paralegal Asst	6.50	\$	30.00	\$	195.00
2/9/2012	Jan-12	Thomas L Brocato	Principal	64.00	\$	295.00	\$	18,880.00
2/9/2012	Jan-12	Chris L Brewster	Principal	8.40	\$	225.00	\$	1,890.00
2/9/2012	Jan-12	Melissa A Long	Associate	44.70	\$	175.00	\$	7,822.50
2/9/2012	Jan-12	Richard A Dyer	Policy Analyst	1.00	\$	140.00	\$	140.00
2/9/2012	Jan-12	Barbara O Kimmell	Paralegal	11.00	\$	100.00	\$	1,100.00
2/9/2012	Jan-12	Holly N Paxton	Paralegal	41.30	\$	100.00	\$	4,130.00
2/9/2012	Jan-12	Clarence L Johnson	Technical Asst	3.00	\$	160.00	\$	480.00
3/14/2012	Feb-12	Thomas L Brocato	Principal	66.20	\$	295.00	\$	19,529.00
3/14/2012	Feb-12	Thomas L Brocato	Principal	7.60	\$	-	\$	-
3/14/2012	Feb-12	Chris L Brewster	Principal	0.60	\$	225.00	\$	135.00
3/14/2012	Feb-12	Melissa A Long	Associate	37.30	\$	175.00	\$	6,527.50
3/14/2012	Feb-12	Holly N Paxton	Paralegal	15.10	\$	100.00	\$	1,510.00
3/14/2012	Feb-12	Clarence L Johnson	Technical Asst	5.10	\$	160.00	\$	816.00
4/6/2012	Mar-12	Thomas L Brocato	Principal	143.50	\$	295.00	\$	42,332.50
4/6/2012	Mar-12	Melissa A Long	Associate	55.90	\$	175.00	\$	9,782.50
4/6/2012	Mar-12	Holly N Paxton	Paralegal	40.70	\$	100.00	\$	4,070.00
4/6/2012	Mar-12	Clarence L Johnson	Technical Asst	9.50	\$	160.00	\$	1,520.00
4/6/2012	Mar-12	Paralegal Assistant	Paralegal Asst	17.20	\$	30.00	\$	516.00
5/10/2012	Apr-12	Thomas L Brocato	Principal	101.10	\$	295.00	\$	29,824.50
5/10/2012	Apr-12	Chris L Brewster	Principal	0.30	\$	225.00	\$	67.50
5/10/2012	Apr-12	Melissa A Long	Associate	41.10	\$	175.00	\$	7,192.50
5/10/2012	Apr-12	Daniel M Gonzales	Associate	2.40	\$	175.00	\$	420.00
5/10/2012	Apr-12	Richard A Dyer	Policy Analyst	0.60	\$	140.00	\$	84.00
5/10/2012	Apr-12	Holly N Paxton	Paralegal	4.90	\$	100.00	\$	490.00
5/10/2012	Apr-12	Clarence L Johnson	Technical Asst	9.60	\$	160.00	\$	1,536.00
6/13/2012	May-12	Thomas L Brocato	Principal	155.60	\$	295.00	\$	45,902.00
6/13/2012	May-12	Chris L Brewster	Principal	3.80	\$	225.00	\$	855.00
6/13/2012	May-12	Amy M Emerson	Associate	0.20	\$	-	\$	-
6/13/2012	May-12	Eileen L McPhee	Associate	1.40	\$	185.00	\$	259.00
6/13/2012	May-12	Melissa A Long	Associate	50.40	\$	175.00	\$	8,820.00
6/13/2012	May-12	Richard A Dyer	Policy Analyst	0.40	\$	-	\$	-
6/13/2012	May-12	Holly N Paxton	Paralegal	4.30	\$	100.00	\$	430.00
6/13/2012	May-12	Clarence L Johnson	Technical Asst	17.40	\$	160.00	\$	2,784.00
7/11/2012	Jun-12	Georgia N Crump	Principal	0.80	\$	-	\$	-
7/11/2012	Jun-12	Thomas L Brocato	Principal	110.90	\$	295.00	\$	32,715.50
7/11/2012	Jun-12	Chris L Brewster	Principal	1.60	\$	225.00	\$	360.00

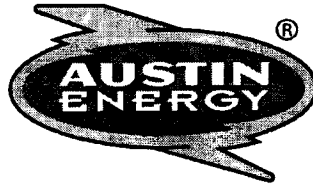
7/11/2012	Jun-12 Amy M Emerson	Associate	1.60	\$	190.00	\$	304.00
7/11/2012	Jun-12 Eileen L McPhee	Associate	6.80	\$	185.00	\$	1,258.00
7/11/2012	Jun-12 Melissa A Long	Associate	78.70	\$	175.00	\$	13,772.50
7/11/2012	Jun-12 Barbara O Kimmell	Paralegal	0.90	\$	-	\$	-
7/11/2012	Jun-12 Holly N Paxton	Paralegal	15.40	\$	100.00	\$	1,540.00
7/11/2012	Jun-12 Paula L McCormick	Paralegal	1.10	\$	-	\$	-
7/11/2012	Jun-12 Clarence L Johnson	Technical Asst	0.90	\$	160.00	\$	144.00
8/13/2012	Jul-12 Thomas L Brocato	Principal	111.80	\$	295.00	\$	32,981.00
8/13/2012	Jul-12 Eileen L McPhee	Associate	9.20	\$	185.00	\$	1,702.00
8/13/2012	Jul-12 Melissa A Long	Associate	105.70	\$	175.00	\$	18,497.50
8/13/2012	Jul-12 Holly N Paxton	Paralegal	3.70	\$	100.00	\$	370.00
9/17/2012	Aug-12 R Lambeth Townsend	Principal	0.50	\$	-	\$	-
9/17/2012	Aug-12 Thomas L Brocato	Principal	206.80	\$	315.00	\$	65,142.00
9/17/2012	Aug-12 Chris L Brewster	Principal	48.70	\$	275.00	\$	13,392.50
9/17/2012	Aug-12 Eileen L McPhee	Associate	0.50	\$	185.00	\$	92.50
9/17/2012	Aug-12 Melissa A Long	Associate	118.10	\$	225.00	\$	26,572.50
9/17/2012	Aug-12 Barbara O Kimmell	Paralegal	1.50	\$	-	\$	-
9/17/2012	Aug-12 Holly N Paxton	Paralegal	17.30	\$	110.00	\$	1,903.00
9/17/2012	Aug-12 Clarence L Johnson	Technical Asst	7.00	\$	170.00	\$	1,190.00
9/17/2012	Aug-12 Paralegal Assistant	Paralegal Asst	6.30	\$	-	\$	-
10/16/2012	Sep-12 Thomas L Brocato	Principal	207.40	\$	315.00	\$	65,331.00
10/16/2012	Sep-12 Thomas L Brocato	Principal	1.00	\$	-	\$	-
10/16/2012	Sep-12 Chris L Brewster	Principal	134.60	\$	275.00	\$	37,015.00
10/16/2012	Sep-12 Melissa A Long	Associate	152.90	\$	225.00	\$	34,402.50
10/16/2012	Sep-12 J Joyce Beasley	Contract Atty	24.90	\$	270.00	\$	6,723.00
10/16/2012	Sep-12 Barbara O Kimmell	Paralegal	0.60	\$	-	\$	-
10/16/2012	Sep-12 Holly N Paxton	Paralegal	36.50	\$	110.00	\$	4,015.00
10/16/2012	Sep-12 Clarence L Johnson	Technical Asst	10.60	\$	170.00	\$	1,802.00
Total Fees							\$ 816,950.00

PUC DOCKET NO. 40627

**PETITION BY HOMEOWNERS
UNITED FOR RATE FAIRNESS
TO REVIEW AUSTIN RATE
ORDINANCE NO. 20120607-055**

§
§
§
§

**BEFORE THE PUBLIC UTILITY
COMMISSION OF
TEXAS**



DIRECT TESTIMONY

OF

LANE KOLLEN

**ON BEHALF OF THE CITY OF AUSTIN
D/B/A AUSTIN ENERGY**

NOVEMBER 1, 2012

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LK-1	Resume/Expert Testimony Appearances
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1 I. INTRODUCTION

2 Q. PLEASE STATE YOUR NAME, OCCUPATION AND BUSINESS ADDRESS.

3 A. My name is Lane Kollen. I am a Vice President and Principal of J. Kennedy and
4 Associates, Inc., an economic consulting firm specializing in utility ratemaking and
5 planning issues. My business address is 570 Colonial Park Drive, Suite 305, Roswell,
6 Georgia 30075.

7 Q. HAVE YOU PROVIDED AN EXHIBIT WHICH DETAILS YOUR
8 EDUCATIONAL BACKGROUND AND PROFESSIONAL EXPERIENCE?

9 A. Yes. I provide this information in Exhibit LK-1 to my testimony.

10 Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE THE PUBLIC UTILITY
11 COMMISSION OF TEXAS (“PUC” OR “COMMISSION”)?

12 A. Yes. I have testified on numerous issues in various proceedings before the
13 Commission, including rate case expenses. I testified on rate case expenses in Docket
14 Nos. 38306,¹ 39504,² 38339,³ and 36530.⁴ I testified on revenue requirement issues in
15 Docket Nos. 38929 and 35717, the two most recent Oncor Electric Delivery
16 Company, LLC base rate proceedings; Docket No. 38339, the most recent
17 CenterPoint Energy Houston Electric, LLC rate proceeding; Docket Nos. 33309 and
18 33310, the most recent AEP Texas Central Company and AEP Texas North Company

¹ *Texas-New Mexico Power Company’s Request for Approval of Advance Metering System (AMS) Deployment and AMS Surcharge*, Docket No. 38306.

² *Remand of Docket No. 29526 (Application of CenterPoint Energy Houston Electric LLC, Reliant Energy Houston Electric LLC, Reliant Energy Retail Services, LLC and Texas Genco, LP to Determine Stranded Costs and Other True-up Balances Pursuant to PURA §39.262)*, Docket No. 39504.

³ *Application of CenterPoint Energy Houston Electric, LLC for Authority to Change Rates*, Docket No. 38339.

⁴ *Application of Oncor Electric Delivery Company LLC for Rate Case Expenses Related to PUC Docket No. 35717*, Docket No. 36530.

1 rate proceedings; and in Docket No. 40020, the pending Lone Star Transmission,
2 LLC rate proceeding. In addition, I testified before the Commission on stranded
3 costs, securitization, and revenue requirement issues in other proceedings. My
4 testimonies and expert appearances are listed by docket number in Exhibit LK-1.

5 **Q. ON WHOSE BEHALF ARE YOU PROVIDING TESTIMONY IN THIS**
6 **PROCEEDING?**

7 A. I am offering testimony on behalf of the City of Austin (“COA”), doing business as
8 Austin Energy (“AE”).

9 **II. PURPOSE AND SUMMARY**

10 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS PROCEEDING?**

11 A. The purpose of my testimony is to address the amount and reasonableness of the
12 actual rate case expenses incurred by AE for consulting assistance incurred for the
13 preparation and support of AE’s request in this proceeding. AE’s legal expenses
14 associated with the rate review are addressed in the direct testimony of COA witness
15 Matthew Henry.

16 **Q. PLEASE SUMMARIZE YOUR RATE CASE EXPENSE TESTIMONY.**

17 A. I recommend that the Commission authorize AE to recover the actual reasonable rate
18 case expenses for consulting assistance in this proceeding consistent with PURA
19 § 36.061(b)(2).⁵ These expenses total \$1.956 million to-date. This total includes
20 expenses incurred through July 2012, except for one firm, which includes August
21 2012. Either I or AE will update the amounts for each firm and in total through the

⁵ Public Utility Regulatory Act, TEX. UTIL. CODE ANN. § 36.061(b)(2) (West 2007 & Supp. 2012) (“PURA”).

1 pendency of this proceeding as additional actual amounts are available. Austin
2 Energy seeks to recover rate case expenses incurred prior to the notice of appeal on
3 August 3, 2012 from all customers, those within the COA boundaries and those in the
4 surrounding unincorporated service area. Austin Energy seeks to recover rate case
5 expenses incurred on and after August 3, 2012 from only customers in the portions of
6 AE's service area who are affected by this appeal.

7 The following table summarizes AE's request.

Beck/SAIC	\$1,298,699.49
J. Stowe & Company	\$326,034.38
Volatility Managers, LLC	\$176,379.85
Sirius Computer Solutions	\$79,280.00
Resource Insight, Inc.	\$57,807.50
NHRG Technical Services	\$6,123.75
Resolved	\$4,726.25
Speedy Gonzales Printing, Inc.	\$4,129.75
Management Applications	\$2,149.88
Public Utility Brokers	\$700.00
Disallowance	<u>(\$244.32)</u>
Total Consulting	<u>\$1,955,786.53</u>

8 In addition to the preceding summary table, I have attached Exhibit LK-2
9 which provides a more detailed schedule of the actual rate case expenses incurred
10 through July 2012, except for one firm that provided an invoice for time worked in
11 August.

1 Q. PLEASE DESCRIBE THE ACTIVITIES YOU UNDERTOOK IN
2 PREPARATION OF YOUR TESTIMONY.

3 A. I reviewed AE's Task Orders, which describe the services that the consulting firms
4 were retained to perform. I also reviewed AE's invoice audit and approval process
5 and confirmed that AE followed this process before it paid the consulting firms'
6 invoices. In addition, I interviewed Mr. Grant Rabon of SAIC and Mr. Jack Stowe of
7 J. Stowe & Company to obtain an understanding of the scope of the assistance each
8 firm provided to AE, their management of and approach to the case, staffing levels
9 and assignments, hourly billing rates, expenses, and other aspects of the case.
10 Further, I interviewed Mr. Thomas Brocato, the principal attorney from Lloyd,
11 Gosselink, Rochelle and Townsend, P.C. ("Lloyd Gosselink"), which was responsible
12 for retaining consulting firms in addition to those that were retained directly by AE,
13 to obtain an understanding of the assistance each consulting firm provided and other
14 aspects of the case.

15 Finally, I personally performed a detailed review of the actual invoices from
16 each consulting firm. I based my recommendation on the following findings and
17 conclusions resulting from my review:

- 18 • the consulting firms' staffing on the project was reasonable and
19 consistent with the scope of services set forth in the AE Task Orders;
- 20 • the consulting firms properly documented the hours worked and
21 services provided on their invoices;
- 22 • the consulting firms' hourly rates are within the range of reasonable
23 rates;
- 24 • the consulting firms did not charge more than 12 hours per day, except
25 in four instances, two of which were adequately explained and
26 justified, the other two of which were not and resulted in excessive
27 charges of \$231.25 which should be disallowed;

1 the Commission “may consider other factors in addition to or in place of the *Smith &*
2 *Lamm* factors . . . including, but not limited to, the nature and complexity of the two
3 prior docket cases, the responsibilities attorneys and consultants assumed, and the
4 amount of money charged for attorney and consultant services.”⁸

5 **Q. HAS THE COMMISSION HISTORICALLY APPLIED VARIOUS TESTS TO**
6 **ASSESS WHETHER A UTILITY’S RATE CASE EXPENSES ARE**
7 **REASONABLE?**

8 A. Yes. The Commission historically has applied various tests or guidelines to assess
9 whether a utility’s rate case expenses are reasonable. These tests require the utility to
10 establish that the services were necessary, that the number of hours billed for the
11 services they received were reasonable, that the hourly rates were reasonable, and that
12 the related expenses, such as travel expenses, were reasonable. More specifically, the
13 Commission historically has applied the following tests:

- 14 • invoice charges are limited to expenses for services provided on a
15 particular proceeding and payment may not have been provided by
16 other sources;
- 17 • the allowable hours billed by each consultant or attorney generally are
18 limited to 12 hours per day;
- 19 • the hourly rates must be the same or less than the rates charged other
20 clients for similar services unless there is a legitimate reason to
21 deviate;
- 22 • the hourly rates should include overhead expenses, except for out-of-
23 pocket expenses such as travel, lodging, meals, mileage for use of
24 personal automobiles, long-distance telephone charges, copying and
25 courier fees;
- 26 • the invoices must document all charges for hourly fees and related
27 expenses. The charges for professional fees must include, for each

⁸ *Id.* at 522-523.

1 person billing on the case: the date services were provided, a
2 description of the services provided, and the number of hours spent to
3 provide those services. The charges for related expenses, such as
4 travel, also must be documented;

- 5 • the charges for travel may not include expenses for first-class airfare,
6 luxury hotels, alcoholic beverages, or entertainment; and
- 7 • the charges for individual meals generally should not exceed \$25.

8 I applied each of these tests in my review of the utility's invoices to conclude
9 that AE's consultant rate case expenses were reasonable and to recommend that they
10 be recovered from customers.

11 **Q. DOES COMMISSION PRECEDENT REQUIRE THE DISALLOWANCE OF**
12 **ANY EXPENSE THAT FAILS TO COMPLY WITH ANY OF THE TESTS**
13 **HISTORICALLY APPLIED BY THE COMMISSION?**

14 A. Not necessarily. If there is an expense item that contravenes or appears to contravene
15 any one of these criteria, it is appropriate to obtain additional information to
16 determine whether the expense item in question was in fact reasonable or not. I have
17 done so for the few minor exceptions to the Commission's historic tests. I believe that
18 the exceptions are reasonable given the circumstances, except for certain minor meal
19 expenses.

20 **Q. BASED ON YOUR REVIEW OF THE TASK ORDERS, INVOICES, AND**
21 **DISCUSSIONS WITH AE STAFF AND THE PRINCIPAL OUTSIDE**
22 **ATTORNEY FOR AE, DO THE CHARGES INCURRED TO DATE BY AE IN**
23 **THIS CASE MEET ALL OF THE ABOVE STANDARDS?**

24 A. Yes, with only a few minor exceptions. None of the exceptions are material, but I
25 nevertheless recommend a disallowance of \$13.07.

1 Q. PLEASE IDENTIFY THE CONSULTING FIRMS THAT PROVIDED
2 SERVICES TO AE IN THIS PROCEEDING.

3 A. The primary consultant in this proceeding for AE was and is R.W. Beck, which is
4 now SAIC. SAIC was responsible for Task A, which is entitled: *Prepare Cost of*
5 *Service and Rate Design*. Task A was further subdivided into Tasks A-1 and A-2.
6 The scope of work, tasks, deliverables, and amount for Task A-1 was set forth in a
7 contract between AE and SAIC identified as Task Order A-1. I have attached a copy
8 of Task Order A-1, including a revision and change order, as Exhibit LK-3.

9 The scope of work set forth in Task Order A-1 includes the development and
10 presentation of AE's rate case. The tasks include strategy formation, cost of service,
11 rate design, public involvement and comment, rate case preparation, support, expert
12 testimony, overseeing and integrating the work of other consultants, settlement and
13 negotiation assistance, and assisting counsel throughout the process.

14 SAIC also was responsible for Task A-2. The scope of work, tasks,
15 deliverables, and amount for Task A-2 was set forth in a contract between AE and
16 SAIC identified as Task Order A-2. I have attached a copy of Task Order A-2,
17 including a change order, as Exhibit LK-4.

18 The scope of work set forth in Task Order A-2 includes the development and
19 presentation of a transmission and distribution ("T&D") loss study. The tasks include
20 data collection, summary and analysis of results from engineering models and
21 determination of estimated T&D technical losses, preparation of T&D loss summary
22 report, and preparation of expert testimony.

23 In addition, SAIC was responsible for Task B-1. The scope of work, tasks,
24 deliverables, and amount for Task B-1 was set forth in a contract between AE and

1 SAIC identified as Task Order B-1. I have attached a copy of Task Order B-1,
2 including two change orders, as Exhibit LK-5. SAIC retained Group Solutions RJW
3 as a subcontractor to complete Task B-1 and included the subcontractor's invoices as
4 reimbursable expenses on its invoices to AE. Group Solutions RJW created and
5 maintained a stakeholder input database, coordinated Public Involvement Meetings,
6 and developed and maintained transcripts and summaries of the meetings.

7 The scope of work set forth in Task Order B-1 includes the development and
8 implementation of the Public Involvement Communication Plan and securing
9 stakeholder engagement. The tasks include working with the AE staff to develop a
10 communication plan, engage and monitor the media, respond to media coverage and
11 inquiries; develop, maintain, and update the Rate Review website and other web-
12 based communication tools; develop and review educational materials; training; and
13 stakeholder communications, meetings, and outreach.

14 Another consultant used by AE in this proceeding was J.W. Stowe and Co.
15 ("JWS"). JWS was responsible for Task C, which is entitled: *Financial Consultant*.
16 The scope of work, tasks, deliverables, and amount for each of these Tasks was set
17 forth in a series of contracts between AE and JWS identified as Task Orders C-1
18 through C-7. I have attached a copy of these Task Orders as Exhibit LK-6.

19 Another consultant retained by AE was Volatility Managers, LLC
20 ("Volatility"). Volatility provided services as a Residential Rate Advisor for the early
21 stages of the proceeding, including assessing the impact of rates and cost allocation
22 on residential customers.

23 The other consultants retained by AE include Sirius Computer Solutions,
24 NHRG Technical Services ("NHRG"), and Management Applications. Sirius

1 provided computer support, including website development. NHRG provided
2 computer programming support. Management Applications assisted the Residential
3 Rate Advisor contract (i.e. Volatility Managers). They evaluated certain revenue
4 requirement proposals and prepared a report for the Electric Utility Commission
5 (“EUC”) examining the application of Probability of Dispatch methodology by AE in
6 the new nodal ERCOT market.

7 Finally, AE retained Lloyd Gosselink as outside counsel to provide legal
8 services throughout the proceeding, including the appeal to the Commission. I do not
9 address Lloyd Gosselink’s charges, except to the extent that their charges include fees
10 and related expenses for various consulting firms. On behalf of AE, Lloyd Gosselink
11 retained Resource Insight, ReSolved Energy Consulting, LLC, and Public Utility
12 Brokers to provide consulting services. Resource Insight provided consumer
13 advocate consultant services. ReSolved Energy provided testimony by expert
14 witness, Karl Nalepa, on general fund transfers. Public Utility Brokers provided
15 market price comparisons. Most recently, Lloyd Gosselink also retained my firm, J.
16 Kennedy and Associates, Inc., to provide consulting services. My firm was retained
17 to review AE’s consultant rate case expenses, assess whether they are reasonable, and
18 provide expert testimony before the Commission regarding recovery from customers.

19 **Q. PLEASE DESCRIBE YOUR REVIEW OF THE INVOICES FOR SERVICES**
20 **FOR WHICH AE SEEKS REIMBURSEMENT.**

21 A. I reviewed the invoices submitted to and paid by AE for consulting services rendered
22 through July 2012 and for one firm through August 2012. Those invoices provide for
23 each billing period a description of the services and activities performed by each
24 consultant or other professional, the number of hours for the services, and the hourly

1 rates for each person. The invoices also provide itemized detail for related expenses,
2 including travel and other expenses.

3 **Q. WERE YOU ABLE TO CONFIRM THAT THE WORK PERFORMED BY**
4 **EACH CONSULTING FIRM WAS RELATED TO THIS PROCEEDING**
5 **AND/OR THE APPEAL TO THE COMMISSION AND THAT THE**
6 **SERVICES WERE NECESSARY AND REASONABLE?**

7 A. Yes. I personally interviewed representatives of SAIC and JWS to assess the scope
8 of their work, tasks they performed, staffing approaches, deliverables, hourly billing
9 rates, and other aspects of the case. I was able to conclude that the work performed
10 by SAIC and JWS was related to this proceeding and/or the appeal to the
11 Commission, and that such services were necessary and reasonable for the conduct of
12 a rate case and the appeal to the Commission, that the staffing levels and personnel
13 were appropriate and consistent with the requirements of the case, and that the hourly
14 billing rates were reasonable given the nature of the work and the experience and skill
15 required.

16 In addition to the interviews, I reviewed the invoices submitted by each of the
17 consulting firms. The invoices documented their activities, hours spent on the various
18 activities, hourly billing rates, and expenses. The invoices were sufficiently detailed
19 for me to assess the consulting firm's activities and to conclude that the work
20 performed by each firm was related to this proceeding and/or the appeal to the
21 Commission, that the services were consistent with the work required to perform the
22 specific tasks for which each firm was retained, and that the services were necessary
23 and reasonable for the conduct of a rate case and the appeal to the Commission.

1 Finally, prior to my review of the invoices, the AE staff also reviewed and
2 approved all invoices submitted by the consulting firms and by Lloyd Gosselink for
3 the consulting firms that it retained on behalf of AE. The AE staff's review and
4 approval process is a normal aspect of its management of a rate case and its contract
5 administration. The AE staff followed its internal Contract Monitoring Guidelines, a
6 copy of which I have attached as Exhibit LK-7. I have also attached as Exhibit LK-8
7 an affidavit from AE employee Adrienne Brandt attesting to the procedures followed
8 by AE.

9 The AE staff worked closely with the consulting firms and the law firm and
10 was extremely familiar with the scope of each firm's activities and their performance
11 as the proceeding progressed. The AE staff review resulted in disallowances of
12 certain expenses submitted by the consulting firms, which resulted in revised invoices
13 and are not included in AE's request in this proceeding.

14 **Q. ARE THE HOURLY RATES REASONABLE BASED ON THE**
15 **QUALIFICATIONS AND EXPERIENCE OF THE CONSULTANTS**
16 **COMPARED TO THOSE CHARGED BY OTHER ATTORNEYS AND**
17 **CONSULTANTS WITH SIMILAR EXPERIENCE?**

18 **A.** Yes. In my opinion, the rates charged by AE's consultants are competitive in the
19 market in which the firms are located and are comparable to or lower than the rates
20 charged by other consultants with similar experience in this geographic area for this
21 type of regulatory work before the PUC. I have reviewed rate case expenses
22 submitted for reimbursement by utilities and intervenors in numerous proceedings
23 before the Commission. The hourly rates charged by the consulting firms in this
24 proceeding generally are lower for comparable services than those charged by other

1 consulting firms that provided services to utilities in other rate proceedings before the
2 Commission.

3 In my experience, the hourly rate for each individual for any particular matter
4 is based upon consideration of such things as the length of the relationship with the
5 client, the nature of the work, the experience of the individual, the status of the client,
6 and the current and anticipated workload. Each of the consultants retained by AE has
7 extensive experience working on regulatory projects for AE and/or other clients in the
8 regulated utility practice area for a number of years. Austin Energy prepared and
9 presented a full case on multiple complex issues requiring significant effort and the
10 work needed to be performed in some instances within relatively compressed
11 timeframes. The most experienced consultants charged the highest hourly rates.
12 Those consultants and other professionals with less experience charged
13 correspondingly lower hourly rates.

14 **Q. YOU PREVIOUSLY TESTIFIED THAT THERE ARE CERTAIN ISSUES**
15 **RELATED TO FEES AND BILLINGS THAT ARE SUBJECT TO SPECIAL**
16 **SCRUTINY. DID YOU FIND ANY INSTANCES IN WHICH A**
17 **CONSULTANT OR OTHER PROFESSIONAL BILLED IN EXCESS OF 12**
18 **HOURS OR MORE IN ANY ONE DAY?**

19 **A.** Yes. One consultant employed by Group Solutions RJW billed 14 hours in one day.
20 This was due to an unusual circumstance involving a day-long public meeting with
21 various stakeholders. The consultant was charged with numerous logistical and other
22 activities that required her to begin the day early and end the day late. I do not
23 recommend a disallowance because the hours were justified given the circumstances.

1 Another consultant employed by Volatility charged 12.5 hours one day, 12.75
2 hours on another day, and 13.0 hours on yet other day. One of the days in question
3 involved a lengthy public hearing held by City Council that did not conclude until late
4 at night. I recommend disallowing 1.25 hours in excess of 12 hours for the other two
5 days. The disallowance should be \$231.25 (i.e. 1.25 hours times \$185 per hour).

6 **Q. DID YOU FIND ANY INSTANCES IN WHICH AE WAS CHARGED MORE**
7 **THAN ONCE FOR A SERVICE?**

8 A. No. I reviewed all invoices for services provided by the consulting firms and did not
9 identify any instances of double-billing.

10 **Q. DID THE CONSULTING FIRMS PROPERLY DOCUMENT THEIR**
11 **EXPENSES?**

12 A. Yes. I reviewed each invoice and the expenses charged by each consulting firm,
13 including those retained by Lloyd Gosselink. The invoices included sufficiently
14 detailed documentation for expenses incurred to review the expenses for compliance
15 with the Commission's tests. In any proceeding before a ratemaking agency,
16 including appeals to the Commission, the utility's consultants incur various out-of-
17 pocket expenses related to the services provided. These expenses include travel
18 expenses, such as airfare, hotel, and meals, courier or messenger services, long
19 distance calls, reproduction of documents and other materials, and postage, among
20 others.

1 Q. WERE THE EXPENSES REVIEWED RELATED TO THE SERVICES
2 PROVIDED?

3 A. Yes. The expenses were related to the services provided based on the description of
4 the services provided by each firm for the corresponding dates.

5 Q. DID YOU IDENTIFY ANY INSTANCES IN WHICH AE WAS CHARGED
6 MORE THAN ONCE FOR AN OUT-OF-POCKET EXPENDITURE?

7 A. No.

8 Q. DID YOU IDENTIFY ANY INSTANCES IN WHICH NON-COMMERCIAL
9 AIRCRAFT OR FIRST-CLASS AIR TRAVEL WAS USED OR CHARGED
10 TO AE?

11 A. No.

12 Q. DID YOU IDENTIFY ANY INSTANCES IN WHICH LUXURY ITEMS SUCH
13 AS LIMOUSINE SERVICE, SPORTING EVENTS, ALCOHOLIC DRINKS,
14 HOTEL MOVIES, OR OTHER ENTERTAINMENT WAS CHARGED TO
15 AE?

16 A. No. I did not identify any instances of luxury items or services charged to AE by the
17 consulting firms.

18 Q. DID YOU IDENTIFY ANY INSTANCES IN WHICH THE COST OF A MEAL
19 EXCEEDED \$25.00 PER PERSON?

20 A. Yes. SAIC consultants charged per diem amounts of \$6.00-\$8.00 for breakfast,
21 \$9.00-\$12.00 for lunch, and \$20.00-\$27.00 for dinner. SAIC imposes lower per
22 diems on the first and last days of travel; hence the range shown on various invoices.
23 Due to SAIC's lower per diems on the first and last days of travel, the average per

1 diem amount charged for dinners was less than \$25.00. In addition, the per diem
2 amounts were less than federal guidelines. Consequently, I do not recommend any
3 disallowance of the per diem amounts.

4 In addition, there were three instances where a consultant from Resource
5 Insight, Inc., one of the consulting firms retained by Lloyd Gosselink, charged more
6 than \$25.00 per meal. The charges were \$26.57, \$27.00, and \$34.50. The amounts in
7 excess of \$25.00 per meal were immaterial. Nevertheless, I recommend that the
8 excess amounts summing to \$13.07 be disallowed.

9 **Q. DID YOU UNDERTAKE ANY FURTHER REVIEW OF OUT-OF-POCKET**
10 **EXPENSES?**

11 A. Yes. I examined the expenses to determine whether the incurrence of any expense
12 was unnecessary.

13 **Q. DID YOU FIND ANY INSTANCES OF UNNECESSARY EXPENSE?**

14 A. No. To the contrary, I noticed that none of the consulting firms charged for long-
15 distance telephone calls or internal copies. In addition, I was somewhat surprised at
16 the minimal charges for courier services and other expenses that normally are
17 associated with rate cases. In my interview with JWS, Mr. Stowe confirmed that on
18 this project, they did not charge AE for these out-of-pocket expenses.

1 IV. CONCLUSION

2 Q. PLEASE SUMMARIZE YOUR CONCLUSIONS AND
3 RECOMMENDATIONS CONCERNING AE'S REQUEST FOR RECOVERY
4 OF RATE CASE EXPENSES.

5 A. I conducted a thorough review of AE's consultant rate case expenses and conclude
6 that they were reasonable and necessary given the complexity of issues, the scope of
7 services provided, and the amount of revenues at stake in this proceeding. The
8 Commission should allow AE to recover the entirety of the consulting expenses that it
9 incurred, except for the \$13.07 that I recommend be disallowed.

10 The consulting firms' fees and expenses meet the Commission's various tests,
11 with only a few minor exceptions. The instances when more than 12 hours were
12 charged during a day were justified under the circumstances. The instances where
13 certain per diem meal charges exceeded the \$25.00 threshold were offset by per diem
14 meal charges that were less than the \$25.00 threshold and thus, meet the
15 Commission's test in the aggregate. The instances where individual actual meal
16 charges exceeded the \$25.00 threshold are immaterial, but nevertheless should be
17 disallowed.

18 In addition, I recommend that the Commission allow AE to update its
19 expenses through the pendency of this proceeding as additional amounts actually are
20 incurred by AE.

21 Finally, I recommend that the Commission allow AE to recover its expenses
22 prior to August 3, 2012 from all of its customers and those incurred on and after that
23 date be recovered only from its customers outside the Austin city limits.

1 Q. DOES THIS COMPLETE YOUR DIRECT TESTIMONY?

2 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)

PROFESSIONAL AFFILIATIONS

American Institute of Certified Public Accountants

Georgia Society of Certified Public Accountants

Institute of Management Accountants

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

J. KENNEDY AND ASSOCIATES, INC.

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.

J. KENNEDY AND ASSOCIATES, INC.

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
Connecticut Industrial Energy Consumers	Occidental Chemical Corporation
ELCON	Ohio Energy Group
Enron Gas Pipeline Company	Ohio Industrial Energy Consumers
Florida Industrial Power Users Group	Ohio Manufacturers Association
Gallatin Steel	Philadelphia Area Industrial Energy
General Electric Company	Users Group
GPU Industrial Intervenors	PSI Industrial Group
Indiana Industrial Group	Smith Cogeneration
Industrial Consumers for	Taconite Intervenors (Minnesota)
Fair Utility Rates - Indiana	West Penn Power Industrial Intervenors
Industrial Energy Consumers - Ohio	West Virginia Energy Users Group
Kentucky Industrial Utility Customers, Inc.	Westvaco Corporation
Kimberly-Clark Company	

Regulatory Commissions and Government Agencies

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

J. KENNEDY AND ASSOCIATES, INC.

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

J. KENNEDY AND ASSOCIATES, INC.

**Expert Testimony Appearances
 of
 Lane Kollen
 as of September 2012**

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

J. KENNEDY AND ASSOCIATES, INC.

**Expert Testimony Appearances
 of
 Lane Kollen
 as of September 2012**

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

J. KENNEDY AND ASSOCIATES, INC.

**Expert Testimony Appearances
 of
 Lane Kollen
 as of September 2012**

Date	Case	Jurisdic.	Party	Utility	Subject
8/89	8555	TX	Occidental Chemical Corp.	Houston Lighting & Power Co.	Cancellation cost recovery, tax expense, revenue requirements.
8/89	3840-U	GA	Georgia Public Service Commission Staff	Georgia Power Co.	Promotional practices, advertising, economic development.
9/89	U-17282 Phase II Detailed	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Revenue requirements, detailed investigation.
10/89	8880	TX	Enron Gas Pipeline	Texas-New Mexico Power Co.	Deferred accounting treatment, sale/leaseback.
10/89	8928	TX	Enron Gas Pipeline	Texas-New Mexico Power Co.	Revenue requirements, imputed capital structure, cash working capital.
10/89	R-891364	PA	Philadelphia Area Industrial Energy Users Group	Philadelphia Electric Co.	Revenue requirements.
11/89 12/89	R-891364 Surrebuttal (2 Filings)	PA	Philadelphia Area Industrial Energy Users Group	Philadelphia Electric Co.	Revenue requirements, sale/leaseback.
1/90	U-17282 Phase II Detailed Rebuttal	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Revenue requirements, detailed investigation.
1/90	U-17282 Phase III	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Phase-in of River Bend 1, deregulated asset plan.
3/90	890319-EI	FL	Florida Industrial Power Users Group	Florida Power & Light Co.	O&M expenses, Tax Reform Act of 1986.
4/90	890319-EI Rebuttal	FL	Florida Industrial Power Users Group	Florida Power & Light Co.	O&M expenses, Tax Reform Act of 1986.
4/90	U-17282	LA 19 th Judicial District Ct.	Louisiana Public Service Commission	Gulf States Utilities	Fuel clause, gain on sale of utility assets.
9/90	90-158	KY	Kentucky Industrial Utility Customers	Louisville Gas & Electric Co.	Revenue requirements, post-test year additions, forecasted test year.
12/90	U-17282 Phase IV	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Revenue requirements.
3/91	29327, et. al.	NY	Multiple Intervenors	Niagara Mohawk Power Corp.	Incentive regulation.
5/91	9945	TX	Office of Public Utility Counsel of Texas	El Paso Electric Co.	Financial modeling, economic analyses, prudence of Palo Verde 3.
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.

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Date	Case	Jurisdic.	Party	Utility	Subject
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	8649	MD	Westvaco Corp., Eastalco Aluminum Co.	Potomac Edison Co.	OPEB expense.
11/92	92-1715-AU-COI	OH	Ohio Manufacturers Association	Generic Proceeding	OPEB expense.
12/92	R-00922378	PA	Armco Advanced Materials Co., The WPP Industrial Intervenors	West Penn Power Co.	Incentive regulation, performance rewards, purchased power risk, OPEB expense.
12/92	U-19949	LA	Louisiana Public Service Commission Staff	South Central Bell	Affiliate transactions, cost allocations, merger.
12/92	R-00922479	PA	Philadelphia Area Industrial Energy Users' Group	Philadelphia Electric Co.	OPEB expense.
1/93	8487	MD	Maryland Industrial Group	Baltimore Gas & Electric Co., Bethlehem Steel Corp.	OPEB expense, deferred fuel, CWIP in rate base.

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Date	Case	Jurisdict.	Party	Utility	Subject
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.
5/94	U-20178	LA	Louisiana Public Service Commission Staff	Louisiana Power & Light Co.	Planning and quantification issues of least cost integrated resource plan.
9/94	U-19904 Initial Post-Merger Earnings Review	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	River Bend phase-in plan, deregulated asset plan, capital structure, other revenue requirement issues.
9/94	U-17735	LA	Louisiana Public Service Commission Staff	Cajun Electric Power Cooperative	G&T cooperative ratemaking policies, exclusion of River Bend, other revenue requirement issues.
10/94	3905-U	GA	Georgia Public Service Commission Staff	Southern Bell Telephone Co.	Incentive rate plan, earnings review.
10/94	5258-U	GA	Georgia Public Service Commission Staff	Southern Bell Telephone Co.	Alternative regulation, cost allocation.
11/94	U-19904 Initial Post-Merger Earnings Review (Rebuttal)	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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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.
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.

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Date	Case	Jurisdic.	Party	Utility	Subject
6/97	TO-97-397	MO	MCI Telecommunications Corp., Inc., MCImetro Access Transmission Services, Inc.	Southwestern Bell Telephone Co.	Price cap regulation, revenue requirements, rate of return.
6/97	R-00973953	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning.
7/97	R-00973954	PA	PP&L Industrial Customer Alliance	Pennsylvania Power & Light Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning.
7/97	U-22092	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Depreciation rates and methodologies, River Bend phase-in plan.
8/97	97-300	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas & Electric Co., Kentucky Utilities Co.	Merger policy, cost savings, surcredit sharing mechanism, revenue requirements, rate of return.
8/97	R-00973954 (Surrebuttal)	PA	PP&L Industrial Customer Alliance	Pennsylvania Power & Light Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning.
10/97	97-204	KY	Alcan Aluminum Corp. Southwire Co.	Big Rivers Electric Corp.	Restructuring, revenue requirements, reasonableness.
10/97	R-974008	PA	Metropolitan Edison Industrial Users Group	Metropolitan Edison Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning, revenue requirements.
10/97	R-974009	PA	Penelec Industrial Customer Alliance	Pennsylvania Electric Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning, revenue requirements.
11/97	97-204 (Rebuttal)	KY	Alcan Aluminum Corp. Southwire Co.	Big Rivers Electric Corp.	Restructuring, revenue requirements, reasonableness of rates, cost allocation.
11/97	U-22491	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, other revenue requirement issues.
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.

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

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

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

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Date	Case	Jurisdic.	Party	Utility	Subject
10/00	SOAH Docket 473-00-1015 PUC Docket 22350	TX	The Dallas-Fort Worth Hospital Council and The Coalition of Independent Colleges and Universities	TXU Electric Co.	Restructuring, T&D revenue requirements, mitigation, regulatory assets and liabilities.
10/00	R-00974104 Affidavit	PA	Duquesne Industrial Intervenors	Duquesne Light Co.	Final accounting for stranded costs, including treatment of auction proceeds, taxes, capital costs, switchback costs, and excess pension funding.
11/00	P-00001837 R-00974008 P-00001838 R-00974009	PA	Metropolitan Edison Industrial Users Group Penelec Industrial Customer Alliance	Metropolitan Edison Co., Pennsylvania Electric Co.	Final accounting for stranded costs, including treatment of auction proceeds, taxes, regulatory assets and liabilities, transaction costs.
12/00	U-21453, U-20925, U-22092 (Subdocket C) Surrebuttal	LA	Louisiana Public Service Commission Staff	SWEPCO	Stranded costs, regulatory assets.
01/01	U-24993 Direct	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, tax issues, and other revenue requirement issues.
01/01	U-21453, U-20925, U-22092 (Subdocket B) Surrebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Industry restructuring, business separation plan, organization structure, hold harmless conditions, financing.
01/01	Case No. 2000-386	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas & Electric Co.	Recovery of environmental costs, surcharge mechanism.
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.

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Date	Case	Jurisdct.	Party	Utility	Subject
05/01	U-21453, U-20925, U-22092 (Subdocket B) Contested Issues Transmission and Distribution Rebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Business separation plan: agreements, hold harmless conditions, separations methodology.
07/01	U-21453, U-20925, U-22092 (Subdocket B) Transmission and Distribution Term Sheet	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Business separation plan: settlement agreement on T&D issues, agreements necessary to implement T&D separations, hold harmless conditions, separations methodology.
10/01	14000-U	GA	Georgia Public Service Commission Adversary Staff	Georgia Power Company	Revenue requirements, Rate Plan, fuel clause recovery.
11/01	14311-U Direct Panel with Bolin Killings	GA	Georgia Public Service Commission Adversary Staff	Atlanta Gas Light Co	Revenue requirements, revenue forecast, O&M expense, depreciation, plant additions, cash working capital.
11/01	U-25687 Direct	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Revenue requirements, capital structure, allocation of regulated and nonregulated costs, River Bend uprate.
02/02	PUC Docket 25230	TX	The Dallas-Fort Worth Hospital Council and the Coalition of Independent Colleges and Universities	TXU Electric	Stipulation. Regulatory assets, securitization financing.
02/02	U-25687 Surrebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Revenue requirements, corporate franchise tax, conversion to LLC, River Bend uprate.
03/02	14311-U Rebuttal Panel with Bolin Killings	GA	Georgia Public Service Commission Adversary Staff	Atlanta Gas Light Co.	Revenue requirements, earnings sharing plan, service quality standards.
03/02	14311-U Rebuttal Panel with Michelle L. Thebert	GA	Georgia Public Service Commission Adversary Staff	Atlanta Gas Light Co.	Revenue requirements, revenue forecast, O&M expense, depreciation, plant additions, cash working capital.
03/02	001148-EI	FL	South Florida Hospital and Healthcare Assoc.	Florida Power & Light Co.	Revenue requirements. Nuclear life extension, storm damage accruals and reserve, capital structure, O&M expense.
04/02	U-25687 (Suppl. Surrebuttal)	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Revenue requirements, corporate franchise tax, conversion to LLC, River Bend uprate.
04/02	U-21453, U-20925 U-22092 (Subdocket C)	LA	Louisiana Public Service Commission	SWEPSCO	Business separation plan, T&D Term Sheet, separations methodologies, hold harmless conditions.

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Date	Case	Jurisdic.	Party	Utility	Subject
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.
06/03	2003-00068	KY	Kentucky Industrial Utility Customers	Kentucky Utilities Co.	Environmental cost recovery, correction of base rate error.
11/03	ER03-753-000	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Unit power purchases and sale cost-based tariff pursuant to System Agreement.
11/03	ER03-583-000, ER03-583-001, ER03-583-002 ER03-681-000, ER03-681-001 ER03-682-000, ER03-682-001, ER03-682-002 ER03-744-000, ER03-744-001 (Consolidated)	FERC	Louisiana Public Service Commission	Entergy Services, Inc., the Entergy Operating Companies, EWO Marketing, L.P., and Entergy Power, Inc.	Unit power purchases and sale agreements, contractual provisions, projected costs, levelized rates, and formula rates.
12/03	U-26527 Surrebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Revenue requirements, corporate franchise tax, conversion to LLC, capital structure, post-test year adjustments.

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Date	Case	Jurisdic.	Party	Utility	Subject
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.
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.

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Date	Case	Jurisdict.	Party	Utility	Subject
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 Panel with Victoria Taylor	GA	Georgia Public Service Commission Adversary Staff	Atmos Energy Corp.	Affiliate transactions, cost allocations, capitalization, cost of debt.
10/05	04-42	DE	Delaware Public Service Commission Staff	Artesian Water Co.	Allocation of tax net operating losses between regulated and unregulated.
11/05	2005-00351 2005-00352	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric	Workforce Separation Program cost recovery and shared savings through VDT surcredit.
01/06	2005-00341	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Co.	System Sales Clause Rider, Environmental Cost Recovery Rider. Net Congestion Rider, Storm damage, vegetation management program, depreciation, off-system sales, maintenance normalization, pension and OPEB.
03/06	PUC Docket 31994	TX	Cities	Texas-New Mexico Power Co.	Stranded cost recovery through competition transition or change.
05/06	31994 Supplemental	TX	Cities	Texas-New Mexico Power Co.	Retrospective ADFIT, prospective ADFIT.
03/06	U-21453, U-20925, U-22092	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Jurisdictional separation plan.

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

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05/07	ER07-682-000 Affidavit	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Allocation of intangible and general plant and A&G expenses to production and account 924 effects on MSS-3 equalization remedy payments and receipts.
06/07	U-29764	LA	Louisiana Public Service Commission Staff	Entergy Louisiana, LLC, Entergy Gulf States, Inc.	Show cause for violating LPSC Order on fuel hedging costs.
07/07	2006-00472	KY	Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative	Revenue requirements, post-test year adjustments, TIER, surcharge revenues and costs, financial need.
07/07	ER07-956-000 Affidavit	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Storm damage costs related to Hurricanes Katrina and Rita and effects of MSS-3 equalization payments and receipts.
10/07	05-UR-103 Direct	WI	Wisconsin Industrial Energy Group	Wisconsin Electric Power Company, Wisconsin Gas, LLC	Revenue requirements, carrying charges on CWIP, amortization and return on regulatory assets, working capital, incentive compensation, use of rate base in lieu of capitalization, quantification and use of Point Beach sale proceeds.
10/07	05-UR-103 Surrebuttal	WI	Wisconsin Industrial Energy Group	Wisconsin Electric Power Company, Wisconsin Gas, LLC	Revenue requirements, carrying charges on CWIP, amortization and return on regulatory assets, working capital, incentive compensation, use of rate base in lieu of capitalization, quantification and use of Point Beach sale proceeds.
10/07	25060-U Direct	GA	Georgia Public Service Commission Public Interest Adversary Staff	Georgia Power Company	Affiliate costs, incentive compensation, consolidated income taxes, §199 deduction.
11/07	06-0033-E-CN Direct	WV	West Virginia Energy Users Group	Appalachian Power Company	IGCC surcharge during construction period and post-in-service date.
11/07	ER07-682-000 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Functionalization and allocation of intangible and general plant and A&G expenses.
01/08	ER07-682-000 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Functionalization and allocation of intangible and general plant and A&G expenses.
01/08	07-551-EL-AIR Direct	OH	Ohio Energy Group, Inc.	Ohio Edison Company, Cleveland Electric Illuminating Company, Toledo Edison Company	Revenue requirements.
02/08	ER07-956-000 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Functionalization of expenses in account 923; storm damage expense and accounts 924, 228.1, 182.3, 254 and 407.3; tax NOL carrybacks in accounts 165 and 236; ADIT; nuclear service lives and effect on depreciation and decommissioning.

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Date	Case	Jurisdct.	Party	Utility	Subject
03/08	ER07-956-000 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Functionalization of expenses in account 923; storm damage expense and accounts 924, 228.1, 182.3, 254 and 407.3; tax NOL carrybacks in accounts 165 and 236; ADIT; nuclear service lives and effect 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 Panel with Thomas K. Bond, Cynthia Johnson, and Michelle Thebert	GA	Georgia Public Service Commission Staff	SCANA Energy Marketing, Inc.	Rule Nisi complaint.
05/08	26837 Rebuttal Panel with Thomas K. Bond, Cynthia Johnson, and Michelle Thebert	GA	Georgia Public Service Commission Staff	SCANA Energy Marketing, Inc.	Rule Nisi complaint.
05/08	26837 Supplemental Rebuttal Panel with Thomas K. Bond, Cynthia Johnson, and Michelle Thebert	GA	Georgia Public Service Commission Staff	SCANA Energy Marketing, Inc.	Rule Nisi complaint.
06/08	2008-00115	KY	Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative, Inc.	Environmental surcharge recoveries, including costs recovered in existing rates, TIER.
07/08	27163 Direct	GA	Georgia Public Service Commission Public Interest Advocacy Staff	Atmos Energy Corp.	Revenue requirements, including projected test year rate base and expenses.
07/08	27163 Panel with Victoria Taylor	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.

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Date	Case	Jurisdickt.	Party	Utility	Subject
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	2007-564, 2007-565, 2008-251 2008-252	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co., Kentucky Utilities Company	Revenue forecast, affiliate costs, depreciation expenses, federal and state income tax expense, capitalization, cost of debt.
11/08	EL08-51	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Spindletop gas storage facilities, regulatory asset and bandwidth remedy.
11/08	35717	TX	Cities Served by Oncor Delivery Company	Oncor Delivery Company	Recovery of old meter costs, asset ADIT, cash working capital, recovery of prior year restructuring costs, levelized recovery of storm damage costs, prospective storm damage accrual, consolidated tax savings adjustment.
12/08	27800	GA	Georgia Public Service Commission	Georgia Power Company	AFUDC versus CWIP in rate base, mirror CWIP, certification cost, use of short term debt and trust preferred financing, CWIP recovery, regulatory incentive.
01/09	ER08-1056	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Entergy System Agreement bandwidth remedy calculations, including depreciation expense, ADIT, capital structure.
01/09	ER08-1056 Supplemental Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Blytheville leased turbines; accumulated depreciation.
02/09	EL08-51 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Spindletop gas storage facilities regulatory asset and bandwidth remedy.
02/09	2008-00409 Direct	KY	Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative, Inc.	Revenue requirements.
03/09	ER08-1056 Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Entergy System Agreement bandwidth remedy calculations, including depreciation expense, ADIT, capital structure.
03/09	U-21453, U-20925 U-22092 (Subdocket J)	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	U-21453, U-20925 U-22092 (Subdocket J) Rebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States Louisiana, LLC	Violation of EGSI separation order, ETI and EGSL separation accounting, Spindletop regulatory asset.

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

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Date	Case	Jurisdic.	Party	Utility	Subject
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	LA	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.	Louisville Gas and Electric Company, Kentucky Utilities Company	Ratemaking recovery of wind power purchased power agreements.
03/10	2009-00545	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Ratemaking recovery of wind power purchased power agreement.
03/10	E015/GR-09-1151	MN	Large Power Interveners	Minnesota Power	Revenue requirement issues, cost overruns on environmental retrofit project.
03/10	EL10-55	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Depreciation expense and effects on System Agreement tariffs.
04/10	2009-00459	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Revenue requirement issues.
04/10	2009-00458, 2009-00459	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Company, Louisville Gas and Electric Company	Revenue requirement issues.
08/10	31647	GA	Georgia Public Service Commission Staff	Atlanta Gas Light Company	Revenue requirement and synergy savings issues.
08/10	31647 Wackerly-Kollen Panel	GA	Georgia Public Service Commission Staff	Atlanta Gas Light Company	Affiliate transaction and Customer First program issues.
08/10	2010-00204	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Company, Kentucky Utilities Company	PPL acquisition of E.ON U.S. (LG&E and KU) conditions, acquisition savings, sharing deferral mechanism.

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Date	Case	Jurisdic.	Party	Utility	Subject
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. and the Entergy Operating Companies	Depreciation rates and expense input effects on System Agreement tariffs.
09/10	2010-00167	KY	Gallatin Steel	East Kentucky Power Cooperative, Inc.	Revenue requirements.
09/10	U-23327 Subdocket E Direct	LA	Louisiana Public Service Commission	SWEPCO	Fuel audit: S02 allowance expense, variable O&M expense, off-system sales margin sharing.
11/10	U-23327 Rebuttal	LA	Louisiana Public Service Commission	SWEPCO	Fuel audit: S02 allowance expense, variable O&M expense, off-system sales margin sharing.
09/10	U-31351	LA	Louisiana Public Service Commission Staff	SWEPCO and Valley Electric Membership Cooperative	Sale of Valley assets to SWEPCO and dissolution of Valley.
10/10	10-1261-EL-UNC	OH	Ohio OCC, Ohio Manufacturers Association, Ohio Energy Group, Ohio Hospital Association, Appalachian Peace and Justice Network	Columbus Southern Power Company	Significantly excessive earnings test.
10/10	10-0713-E-PC	WV	West Virginia Energy Users Group	Monongahela Power Company, the Potomac Edison Power Company	Merger of First Energy and Allegheny Energy.
10/10	U-23327 Subdocket F Direct	LA	Louisiana Public Service Commission Staff	SWEPCO	AFUDC adjustments in Formula Rate Plan.
11/10	EL10-55 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Depreciation rates and expense input effects on System Agreement tariffs.
12/10	ER10-1350 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	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. and the Entergy Operating Companies	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. and Entergy	EAI depreciation rates.
04/11	Cross-Answering			Arkansas, Inc.	

J. KENNEDY AND ASSOCIATES, INC.