

5/10/00

BEFORE THE

PENNSYLVANIA PUBLIC UTILITY COMMISSION

Phila, PA

rgs

APPLICATION OF PECO ENERGY)
 COMPANY, PURSUANT TO CHAPTERS)
 11, 19, 21 22 AND 28 OF THE PUBLIC)
 UTILITY CODE, FOR APPROVAL)
 OF (1) A PLAN OF CORPORATE)
 RESTRUCTURING, INCLUDING THE)
 CREATION OF A HOLDING COMPANY)
 AND (2) THE MERGER OF THE NEWLY)
 FORMED HOLDING COMPANY AND)
 UNICOM CORPORATION)

DOCKET NO. A-110550F014794

DOCKETED

MAY 11 2000

DOCUMENT FOLDER

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DIRECT TESTIMONY
 AND EXHIBITS
 OF
 LANE KOLLEN

ON BEHALF OF THE

PHILADELPHIA AREA INDUSTRIAL ENERGY USERS GROUP

J. KENNEDY AND ASSOCIATES, INC.
 ROSWELL, GEORGIA

MAY 2000

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

**APPLICATION OF PECO ENERGY)
COMPANY, PURSUANT TO CHAPTERS)
11, 19, 21 AND 28 OF THE PUBLIC)
UTILITY CODE, FOR APPROVAL)
OF (1) A PLAN OF CORPORATE) DOCKET NO. A-110550F0147
RESTRUCTURING, INCLUDING THE)
CREATION OF A HOLDING COMPANY)
AND (2) THE MERGER OF THE NEWLY)
FORMED HOLDING COMPANY AND)
UNICOM CORPORATION)**

DIRECT TESTIMONY OF LANE KOLLEN

1

2

I. QUALIFICATIONS AND SUMMARY

3

4 **Q. Please state your name and business address.**

5

6 **A.** My name is Lane Kollen. My business address is J. Kennedy and Associates, Inc.
7 ("Kennedy and Associates"), 570 Colonial Park Drive, Suite 305, Roswell, Georgia
8 30075.

9

10 **Q. What is your occupation and by whom are you employed?**

11

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

3

4 **Q. Please describe your education and professional experience.**

5

6 A. I received my Bachelor of Business Administration in Accounting from the University
7 of Toledo. I also received a Master of Business Administration from the University of
8 Toledo. I am a Certified Management Accountant ("CMA") and a Certified Public
9 Accountant ("CPA").

10

11 Since 1986, I have held various positions with Kennedy and Associates. I specialize in
12 revenue requirements analyses, taxes, the evaluation of rate and financial impacts of
13 traditional and non-traditional ratemaking, and other utility strategic, operational,
14 financial, and accounting issues.

15

16 From 1983 to 1986, I held various positions with the consulting group at Energy
17 Management Associates. I specialized in utility finance, utility accounting issues, and
18 computer financial modeling. I also directed consulting and software projects utilizing
19 PROSCREEN II and ACUMEN proprietary software products to support utility rate

1 case filings, budgets, internal management and external reporting, and strategic and
2 financial analyses.

3
4 From 1976 to 1983, I held various positions with The Toledo Edison Company in the
5 Accounting and Corporate Planning Divisions. From 1980 to 1983, I was responsible
6 for the Company's financial modeling and financial evaluation of the Company's
7 strategic plans. In addition, I was responsible for the preparation of the capital budget,
8 various forecast filings with regulatory agencies, and assistance in rate and other
9 strategy formulation. I utilized the strategic planning model PROSCREEN II, the
10 production costing model, PROMOD III, and other software products to evaluate
11 capacity swaps, sales, sale/leasebacks, cancellations, write-offs, unit power sales, and
12 long term system sales, among other strategic options. From 1976 to 1980, I held
13 various other positions in the Budget and Accounting Reports, Property Accounting,
14 Tax Accounting, and Internal Audit sections of the Accounting Division.

15
16 I have appeared as an expert witness on regulatory accounting, finance, and planning
17 issues before regulatory commissions and courts in numerous states on more than one
18 hundred occasions. I have testified in numerous utility merger and corporate
19 restructuring proceedings before the FERC, the Louisiana Public Service Commission,
20 the Kentucky Public Service Commission, and the Maryland Public Service

1 Commission. In addition, I have developed and presented papers at various industry
2 conferences on utility rate, accounting, and tax issues. My qualifications and regulatory
3 appearances are further detailed in my Exhibit ____ (LK-1).
4

5 **Q. Please describe the firm of Kennedy and Associates.**

6
7 A. Kennedy and Associates provides consulting services in the electric, gas, and
8 telecommunications utilities industries. The firm provides expertise in utility industry
9 restructuring and transition issues, financial analysis, revenue requirements, cost of
10 service, rate design, system planning and load forecasting. Clients include industrial
11 electricity and gas consumers and state government agencies.
12

13 **Q. Have you previously testified in PECO and other Pennsylvania electric rate and**
14 **restructuring proceedings?**

15
16 A. Yes. I testified in all of the major Pennsylvania electric industry restructuring
17 proceedings, including PECO in Docket Nos. R-973877 and R-973953. In addition, I
18 have testified in numerous other proceedings, including PECO, before the Pennsylvania
19 Commission in Docket Nos. M-87017-1C001, M-87017-2C005, R-891364, P-910511,
20 P-910512, R-922314, R-922378, R-922479, R-943271, R-973954, R-974008, R-
21 974009, R-973981, and R-974104.
22

1 **Q. What is the purpose of your testimony?**

2

3 A. The purpose of my testimony is to address whether the Joint Petition for Settlement is
4 in the public interest and whether it should be approved by the Commission without
5 future litigation of all issues raised by various parties.

6

7 **Q. Please summarize your testimony.**

8

9 A. The Joint Petition for Settlement is in the public interest and should be approved by the
10 Commission. The Joint Settlement represents a reasonable and responsible resolution
11 of diverse and competing interests.

12

13 **Q. Why is the Joint Petition for Settlement in the public interest?**

14

15 A. There are numerous reasons. The Settlement provides significant rate benefits, enhanced
16 reliability and customer service, further promotion of competition, protection from the
17 risks and costs of affiliate cross-subsidization, local management accountability and
18 employment, continued community involvement, and the avoidance of the cost and time
19 necessary for further litigating all issues raised by various parties.

20

21 **Q. Please describe why the rate benefits of the Settlement are in the public interest.**

22

1 A. The Settlement provides for several significant rate benefits, both immediate and longer
2 term, made possible by anticipated merger savings. The Company's Application in this
3 proceeding offered no rate reductions, no sharing of anticipated merger savings, and no
4 extension of the transmission and distribution ("T&D") rate cap implemented under the
5 1998 Electric Restructuring Settlement.

6
7 By contrast, the Settlement provides for \$200 million in rate reductions over the four
8 year period 2002 through 2005, with a \$60 million reduction in effect in 2002 and 2003
9 and a \$40 million reduction in effect in 2004 and 2005. The Settlement also provides
10 for an extension of the existing T&D rate cap by an additional eighteen months to
11 December 31, 2006. Absent the Settlement, rates actually would have increased by \$60
12 million in 2002 compared to 2001 because a \$60 million reduction was due to expire at
13 the end of 2001.

14
15 In addition, the Settlement provides incentives for the Company to aggressively manage
16 and minimize the nuclear decommissioning costs that otherwise would be passed
17 through to ratepayers. The Company agrees not to pass through to ratepayers any
18 further increases in nuclear decommissioning costs, up to \$50 million, and then to limit
19 any increases beyond that amount to 95%. Finally, the Settlement assures that any
20 excess nuclear decommissioning funds will be shared with ratepayers. These limits on
21 cost increases to ratepayers and the sharing of excess funds represent significant benefits
22 to ratepayers. Not only will distribution rate increases not subject to the cap be limited,
23 but also the Company now has meaningful incentives to aggressively manage the

1 decommissioning trust funds and the actual decommissioning, both of which will further
2 benefit ratepayers.

3
4 Finally, the merger savings will result in lower distribution charges after the rate cap
5 expires. The costs of the merger will be incurred in the years immediately following the
6 merger. Consequently, the Company is fully at risk for the costs of the merger as well
7 as for the guaranteed rate reductions. This will ensure that the Company actually will
8 implement structural changes, and that efficiencies and savings actually will be
9 achieved. Consequently, costs will be lower going forward and distribution charges, to
10 the extent they are adjusted by the Commission in the future, necessarily will be lower
11 than if the merger and the Settlement were not approved.

12
13 **Q. Please describe why the enhanced reliability and customer service benefits of the**
14 **Settlement are in the public interest.**

15
16 A. The Settlement establishes a Quality of Service Plan designed to provide higher levels
17 of reliability and customer service in PECO's service territory. Clearly, these are
18 significant ratepayer benefits achieved through the Settlement. First, the Quality of
19 Service Plan establishes a series of reliability measurements and standards even higher
20 than those adopted by the Commission in Docket No. M-00991220 Reliability
21 Benchmark and Standards. For those measurements and standards in effect through the
22 Commission's Reliability Benchmark and Standards, the Company has agreed to a
23 standard that is 10% higher than otherwise would be required. In addition, the Company

1 has agreed to identify, report on, and improve its worst and recurring reliability
2 problems.

3
4 Second, the Quality of Service Plan similarly requires improvement in customer service
5 by establishing a series of customer service measurements and standards that are higher
6 than the Company's past performance and establishes minimum thresholds below which
7 the Company is considered not to be in compliance.

8
9 Finally, the Company commits to various reporting requirements and agrees that if it is
10 not in compliance, the Commission will open a proceeding to investigate the Company's
11 performance. In addition, the Company commits that it will engage in a self-diagnostic
12 process that will bring it into compliance by the next year, and that the Commission may
13 impose penalties and require other remedial actions.

14
15 This enhancement in reliability and customer service provides benefits to all PECO
16 customers by ensuring continued improvements in safe and reliable service.

17
18 **Q. Please describe why the protection from the risks and costs of affiliate cross-**
19 **subsidization benefits of the Settlement are in the public interest.**

20
21 **A.** In conjunction with the merger, PECO will form a holding company and structurally
22 separate its unregulated businesses from its regulated businesses. This structural
23 separation will further assure compliance with the Code of Conduct and Competitive

1 Safeguards adopted in the 1998 Electric Restructuring Settlement. This structure will
2 serve to better insulate utility customers from the risks associated with the unregulated
3 businesses. The Settlement provides that regulated rates shall not be affected by the
4 success or failure of unregulated businesses, requires PECO to adhere to various affiliate
5 accounting and transfer pricing protocols, imposes conditions on PECO's credit
6 guarantees and affiliate financing, and ensures that the Commission retains reasonable
7 access to the books, records, and personnel of the affiliated entities.

8
9 **Q. Please describe how the promotion of competition in the Settlement is in the public**
10 **interest.**

11
12 **A.** There are numerous provisions in the Settlement that promote competition and the
13 further development of a competitive market, which is consistent with the goals of the
14 legislative and regulatory processes that initiated and implemented supplier competition
15 in the Commonwealth. These provisions include agreements to modify the standards
16 and procedures for certification and interconnection, provide specified quantities of
17 installed capacity to electric generation suppliers ("EGSs"), release customer historical
18 billing data to licensed EGSs and natural gas suppliers ("NGSs"), improve response
19 times to customer inquiries through EGSs and NGSs, provide advance notice of process
20 changes to EGSs, revise customer load profiles where appropriate, comply with
21 electronic data interchange ("EDI") protocols and standards, apply and adhere to a
22 specified dispute resolution process, refrain from marketing the provider of last resort
23 service, revise the current competitive default auction service, minimize changes to

1 shopping credits in the commercial and industrial rate classes by modifying the
2 reconciliation formula for the CTC and ITC, establish a "fresh start" opportunity for
3 special contract customers (which provides special contract customers an additional
4 opportunity to participate in the competitive market), and distribute shopping guides to
5 residential customers.

6
7 **Q. Please describe how the retention of local management and specified minimum
8 local employment levels as required in the Settlement are in the public interest.**

9
10 A. PECO will maintain the corporate headquarters for its regulated distribution business
11 in Philadelphia at least through 2007 and will maintain employment at 2301 Market
12 Street at no less than the following levels: 1325 employees through December 31, 2001;
13 1300 employees through December 31, 2002; 1275 employees through January 1, 2004,
14 1100 employees through January 1, 2008. These two provisions of the Settlement
15 ensure that there will be local management and accountability for the portion of the
16 business that most directly affects customer reliability and service levels.

17
18 **Q. Please describe how the Company's continued community involvement as specified
19 in the Settlement is in the public interest.**

20
21 A. The Company has committed to maintain at least current levels of charitable and civic
22 giving as well as economic and community development contributions through 2003.

1 This commitment will ensure that there are no cutoffs of these contributions for the next
2 several years.

3

4 **Q. Please describe how the avoidance of extensive litigation is in the public interest.**

5

6 A. First, the Settlement resolves significant issues between the parties as well as other
7 litigation not directly related to the merger. Second, the Settlement avoids the costs and
8 time commitments of more extensive litigation before the Commission and through the
9 courts. Third, the Settlement represents a compromise between knowledgeable parties
10 that avoids the "all or nothing" process of fully litigating the issues.

11

12 **Q. Please summarize your conclusions and recommendations.**

13

14 A. The Joint Petition on Settlement is in the public interest for the reasons that I discussed.
15 I recommend that the Commission approve the Settlement.

16

17 **Q. Does this complete your testimony?**

18

19 A. Yes.

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COMPANY, PURSUANT TO CHAPTERS)
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EXHIBIT
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LANE KOLLEN

ON BEHALF OF THE

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J. KENNEDY AND ASSOCIATES, INC.
ROSWELL, GEORGIA

MAY 2000

RESUME OF LANE KOLLEN, VICE PRESIDENT

EDUCATION

University of Toledo, BBA
Accounting

University of Toledo, MBA

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

More than twenty years of utility industry experience in the financial, rate, tax, and planning areas. Specialization in revenue requirements analyses, taxes, evaluation of rate and financial impacts of traditional and nontraditional ratemaking, utility mergers/acquisition diversification. Expertise in proprietary and nonproprietary software systems used by utilities for budgeting, rate case support and strategic and financial planning.

RESUME OF LANE KOLLEN, VICE PRESIDENT

EXPERIENCE

1986 to

Present: Kennedy and Associates: 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, Minnesota, North Carolina, Ohio, Pennsylvania, Tennessee, Texas, and West Virginia 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.

RESUME OF LANE KOLLEN, VICE PRESIDENT

Sale/leasebacks.

RESUME OF LANE KOLLEN, VICE PRESIDENT

CLIENTS SERVED

Industrial Companies and Groups

Air Products and Chemicals, Inc.	Lehigh Valley Power Committee
Airco Industrial Gases	Maryland Industrial Group
Alcan Aluminum	Multiple Intervenors (New York)
Armco Advanced Materials Co.	National Southwire
Armco Steel	North Carolina Industrial
Bethlehem Steel	Energy Consumers
Connecticut Industrial Energy Consumers	Occidental Chemical Corporation
ELCON	Ohio Industrial Energy Consumers
Enron Gas Pipeline Company	Ohio Manufacturers Association
Florida Industrial Power Users Group	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 Consumers	Westvaco Corporation

Regulatory Commissions and Government Agencies

Georgia Public Service Commission Staff
Kentucky Attorney General's Office, Division of Consumer Protection
Louisiana Public Service Commission Staff
Maine Office of Public Advocate
New York State Energy Office
Office of Public Utility Counsel (Texas)

RESUME OF LANE KOLLEN, VICE PRESIDENT

Utilities

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

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

**Expert Testimony Appearances
of
Lane Kollen
As of March 2000**

Date	Case	Jurisdct.	Party	Utility	Subject
10/86 Interim	U-17282	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 19th Judicial District Ct.	LA Staff	Louisiana Public Service Commission	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-	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 Surrebut	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Revenue requirements River Bend 1 phase-in plan, financial solvency.
7/87	U-17282 Prudence Surrebut	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Prudence of River Bend 1, economic analyses, cancellation studies.
7/87	86-524	WV	West Virginia	Monongahela Power	Revenue requirements,

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Date	Case	Jurisdct.	Party	Utility	Subject
	E-SC Rebuttal		Energy Users' Group	Co.	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 19th Judicial District Ct.	LA	Louisiana Public Service Commission Staff	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.
5/88	10217	KY	Alcan Aluminum National Southwire	Big Rivers Electric Corp.	Financial workout plan. Corp.
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 9th Judicial District Ct.	LA	Louisiana Public Service Commission Staff	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

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Date	Case	Jurisdct.	Party	Utility	Subject
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.

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Date	Case	Jurisdic.	Party	Utility	Subject
6/89	881602-EU 890326-EU	FL	Talquin Electric Cooperative	Talquin/City of Tallahassee	Economic analyses, incremental cost-of-service, average customer rates.

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

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Date	Case	Jurisdct.	Party	Utility	Subject
	Rebuttal		Power Users Group	& Light Co.	Act of 1986.
4/90	U-17282 Judicial District Ct. Staff	LA 19th	Louisiana Public Service Commission	Gulf States Utilities	Fuel clause, gain on sale of utility assets.
9/90	90-158	KY	Kentucky Industrial Utility Customers	Louisville Gas & Electric Co.	Revenue requirements, post-test year additions, forecasted test year.
12/90	U-17282 Phase IV	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Revenue requirements.
3/91	29327, et. al.	NY	Multiple Intervenors	Niagara Mohawk Power Corp.	Incentive regulation.
5/91	9945	TX	Office of Public Utility Counsel of Texas	El Paso Electric Co.	Financial modeling, economic analyses, prudence of Palo Verde 3.
9/91	P-910511 P-910512	PA	Allegheny Ludlum Corp., Armco Advanced Materials Co., The West Penn Power Industrial Users' Group	West Penn Power Co.	Recovery of CAAA costs, least cost financing.
9/91	91-231 -E-NC	WV	West Virginia Energy Users Group	Monongahela Power Co.	Recovery of CAAA costs, least cost financing.
11/91	U-17282	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Asset impairment, deregulated asset plan, revenue require- ments.
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	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	Florida Power Corp.	Revenue requirements, O&M expense,

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Date	Case	Jurisdct.	Party	Utility	Subject
			Corp.		pension expense, OPEB expense, fossil dismantling, nuclear decommissioning.
8/92	R-00922314	PA	GPU Industrial Intervenor	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 Intervenor	West Penn Power Co.	Incentive regulation, performance rewards, purchased power risk, OPEB expense.
12/92	U-19949	LA	Louisiana Public Service Commission Staff	South Central Bell	Affiliate transactions, cost allocations, merger.
12/92	R-00922479	PA	Philadelphia Area Industrial Energy Users' Group	Philadelphia Electric Co.	OPEB expense.

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Date	Case	Jurisdiction	Party	Utility	Subject
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	Jurisdct.	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 (Surebuttal)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities/Entergy	Merger. Corp.
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	Merger. Corp.
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 Staff	Gulf States Utilities/Entergy	Merger. Corp.
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.

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Date	Case	Jurisdct.	Party	Utility	Subject
4/94	U-20647 (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Nuclear and fossil unit performance, fuel costs, fuel clause principles and guidelines.
5/94	U-20178	LA	Louisiana Public Service Commission	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	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	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	Southern Bell Telephone Co.	Incentive rate plan, earnings review.
10/94	5258-U	GA	Georgia Public Service Commission	Southern Bell Telephone Co.	Alternative regulation, cost allocation.
11/94	U-19904 Initial Post- Merger Earnings Review (Rebuttal)	LA	Louisiana Public Service Commission	Gulf States Utilities Co.	River Bend phase-in plan, deregulated asset plan, capital structure, other revenue requirement issues.
11/94	U-17735 (Rebuttal)	LA	Louisiana Public Service Commission	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	GA	Georgia Public Service Commission	Southern Bell Telephone Co.	Incentive regulation, affiliate transactions, revenue requirements, rate refund.

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Date	Case	Jurisdict.	Party	Utility	Subject
6/95	U-19904 (Direct)	LA	Louisiana Public Service Commission	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	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	Gulf States Utilities Co. Division	Gas, coal, nuclear fuel costs, contract prudence, base/fuel realignment.
11/95 12/95	U-21485 (Supplemental Direct) U-21485 (Surrebuttal)	LA	Louisiana Public Service Commission	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.
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 writeoffs and revaluation, O&M expense, other revenue requirement issues.
2/96	PUC No. 14967	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	Entergy Gulf States, Inc.	River Bend phase-in plan, base/fuel realignment, NOL and AltMin asset deferred taxes, other revenue requirement issues, allocation of

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Date	Case	Jurisdic.	Party	Utility	Subject
					regulated/nonregulated costs.
10/96	96-327	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Environmental surcharge recoverable costs.
2/97	R-00973877	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy Co.	Stranded cost recovery, regulatory assets and liabilities, intangible transition charge, revenue requirements.
3/97	96-489	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Co.	Environmental surcharge recoverable costs, system agreements, allowance inventory, jurisdictional allocation.
6/97	TO-97-397	MO	MCI Telecommunications Corp., Inc., MCI metro Access Transmission Services, Inc.	Southwestern Bell Telephone Co.	Price cap regulation, revenue requirements, rate of return.
6/97	R-00973953	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning.
7/97	R-00973954	PA	PP&L Industrial Customer Alliance	Pennsylvania Power & Light Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning.
7/97	U-22092	LA	Louisiana Public Service Commission	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. and 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.

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Date	Case	Jurisdic.	Party	Utility	Subject
10/97	97-204	KY	Alcan Aluminum Corp. Southwire Co.	Big Rivers Electric Corp.	Restructuring, revenue requirements, reasonableness

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Date	Case	Jurisdiction	Party	Utility	Subject
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	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	Jurisdiction	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	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	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	Entergy Gulf States, Inc. regulatory mitigation.	Restructuring, stranded costs, regulatory assets, securitization,
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 Advocate 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.

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Date	Case	Jurisdct.	Party	Utility	Subject
12/98	U-23358 (Direct)	LA	Louisiana Public Service Commission	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	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	Louisville Gas and Electric Co.	Revenue requirements, alternative forms of regulation.
3/99	98-426	KY	Kentucky Industrial Utility Customers	Kentucky Utilities Co.	Revenue requirements, alternative forms of regulation.
3/99	99-082	KY	Kentucky Industrial Utility Customers	Louisville Gas and Electric Co.	Revenue requirements.
3/99	99-083	KY	Kentucky Industrial Utility Customers	Kentucky Utilities Co.	Revenue requirements.
4/99	U-23358 (Supplemental Surrebuttal)	LA	Louisiana Public Service Commission	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 mechanisms.	United Illuminating Co.	Regulatory assets and liabilities, stranded costs, recovery
4/99	99-02-05	CT	Connecticut Industrial Utility Customers mechanisms.	Connecticut Light and Power Co.	Regulatory assets and liabilities stranded costs, recovery
5/99	98-426	KY	Kentucky Industrial	Louisville Gas	Revenue requirements.

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Date	Case	Jurisdict.	Party	Utility	Subject
	99-082 (Additional Direct)		Utility Customers	and Electric Co.	
5/99	98-474 99-083 (Additional Direct)	KY	Kentucky Industrial Utility Customers	Kentucky Utilities Co.	Revenue requirements.
5/99	98-426 98-474 (Response to Amended Applications)	KY	Kentucky Industrial Utility Customers Kentucky Utilities Co.	Louisville Gas and Electric Co. and	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 Public Service Comm.	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	Southwestern Electric Power Co., Central and South West Corp, and American Electric Power Co.	Merger Settlement 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	WVa	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	KY	Kentucky Industrial Utility Customers	Kentucky Utilities Co.	Revenue requirements.

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Date	Case	Jurisdic.	Party	Utility	Subject
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(Rebuttal)

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Date	Case	Jurisdct.	Party	Utility	Subject
8/99	98-474 98-083 (Rebuttal)	KY	Kentucky Industrial Utility Customers Kentucky Utilities Co.	Louisville Gas and Electric Co. and	Alternative forms of regulation.
8/99	98-0452- E-GI (Rebuttal)	WVa	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	Entergy Guif States, Inc.	Allocation of regulated and nonregulated costs, affiliate transactions, tax issues, and other revenue requirement issues.
11/99	21527	TX	Dallas-Ft.Worth Hospital Council and Coalition of Independent Colleges and Universities	TXU Electric	Restructuring, stranded costs, taxes, securitization.
11/99	U-23358 Surrebuttal Affiliate Transactions	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Service company affiliate transaction costs.
01/00	U-24182 (Surrebuttal)	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, affiliate transactions, tax issues, and other revenue requirement issues.