

OCC EXHIBIT NO. _____

**BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of The)
Dayton Power and Light Company for) Case No. 08-1094-EL-SSO
Approval of an Electric Security Plan.)

In the Matter of the Application of The)
Dayton Power and Light Company for) Case No. 08-1095-EL-ATA
Approval of Revised Tariffs.)

In the Matter of the Application of The)
Dayton Power and Light Company For)
Approval of Certain Accounting Authority) Case No. 08-1096-EL-AAM
Pursuant to Section 4905.13, Revised)
Code.)

In the Matter of the Application of The)
Dayton Power and Light Company For) Case No. 08-1097-EL-UNC
Approval of its Amended Corporate)
Separation Plan.)

PUBLIC VERSION

DIRECT TESTIMONY

of

DANIEL J. DUANN

ON BEHALF OF THE
OFFICE OF THE OHIO CONSUMERS' COUNSEL

10 West Broad St., Suite 1800
Columbus, OH 43215

January 26, 2009

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1 **I. INTRODUCTION**

2 ***Q1. PLEASE STATE YOUR NAME, ADDRESS AND POSITION.***

3 ***A1.*** My name is Daniel J. Duann. My business address is 10 West Broad Street, Suite
4 1800, Columbus, Ohio, 43215-3485. I am a Senior Regulatory Analyst with the
5 Office of the Ohio Consumers' Counsel ("OCC").
6

7 ***Q2. PLEASE DESCRIBE YOUR EDUCATIONAL BACKGROUND AND***
8 ***PROFESSIONAL EXPERIENCE.***

9 ***A2.*** I received my Ph.D. degree in Public Policy Analysis from the Wharton School,
10 University of Pennsylvania in 1984. I also have a M.S. degree in Energy
11 Management and Policy from the University of Pennsylvania and a M.A. degree
12 in Economics from the University of Kansas. In 1977, I completed my
13 undergraduate study in Business Administration from the National Taiwan
14 University, Taiwan, Republic of China.
15

16 I was a Utility Examiner II with the Ohio Division of Energy ("ODOE"), Ohio
17 Department of Development from 1983 to 1985. My primary responsibility at
18 ODOE was to review the long-term supply and resource forecasts of major
19 electric utilities in Ohio. From 1985 to 1986, I was an Economist with the Center
20 of Health Policy Research at the American Medical Association ("AMA") in
21 Chicago where I compiled and prepared forecasts of physician practice indicators
22 such as income, expenses, work hours, patient visits, and malpractice insurance
23 premiums.

1 At the end of 1986, I joined the Illinois Commerce Commission ("ICC") as a
2 Senior Economist in its Policy Analysis and Research Division. My primary
3 responsibility at the ICC was to develop legislation and agency rules related to
4 least cost energy planning and independent power production in Illinois.

5
6 I started working as a Senior Institute Economist at the National Regulatory
7 Research Institute ("NRRI") at the Ohio State University in August 1987. At
8 NRRI, I worked in many areas of public utility regulation including competitive
9 bidding for electricity, least-cost energy planning, unbundling and deregulation of
10 gas distribution service, incentive regulation in fuel procurement, and regulatory
11 initiatives in promoting natural gas vehicles and gas storage.

12
13 I was an independent consultant from 1996 to 2007. I started working at the OCC
14 in January 2008.

15
16 **Q3. HAVE YOU PREVIOUSLY SUBMITTED TESTIMONY OR COMMENT**
17 **BEFORE THE PUBLIC UTILITIES COMMISSION OF OHIO?**

18 **A3.** I have not submitted testimony before the Public Utilities Commission of Ohio
19 ("PUCO" or "Commission"). I did submit (jointly with Kenneth W. Costello of
20 NRRI) comments with the Commission regarding "The Ohio Energy Strategy
21 Plan (OES)" in 1992. These comments addressed the proper incentives for
22 demand-side management, the inclusion of externalities in calculating least cost,
23 setting priority in energy research and development, public vs. private

1 transportation, and promotion of clean coal technologies. These comments were
2 the product of a special NRRI project funded by the PUCO.

3
4 ***Q4. HAVE YOU PREVIOUSLY SUBMITTED TESTIMONY AND COMMENTS***
5 ***BEFORE OTHER ADMINISTRATIVE, REGULATORY, AND***
6 ***LEGISLATIVE AGENCIES?***

7 ***A4.*** Yes. I submitted testimonies before the Ohio Division of Energy on behalf of the
8 ODOE Staff regarding the Long-Term Forecast Reports of The Cleveland Electric
9 Illuminating Company (Case No. CEI-83-E) and The Toledo Edison Company
10 (Case No. TEC-84-E) in 1984 and 1985. I also testified before the ICC on behalf
11 of the ICC Staff regarding the divestiture of three nuclear power plants by the
12 Commonwealth Edison Company and related matters in 1987 (Case Nos. 87-
13 0043, 87-0044, 87-0057, 87-0096). In 1989, I testified as an expert analyst before
14 the California Legislature, Senate Committee on Energy and Public Utilities
15 regarding pending legislation (SB 769) that would have prohibited an electric
16 utility from purchasing electricity from a private energy producer fully or partially
17 owned by a subsidiary or affiliate of the utility.

18
19 ***Q5. WHAT DOCUMENTS HAVE YOU REVIEWED IN THE PREPARATION OF***
20 ***YOUR TESTIMONY?***

21 ***A5.*** I have reviewed the Electric Security Plan Application ("Application") and
22 various testimonies filed on October 10, 2008 by The Dayton Power and Light
23 Company ("the Company" or "DP&L") in these proceedings. I have also

1 reviewed the Application Supplement filed by the Company on December 5,
2 2008, relevant DP&L responses to the discovery and data requests by OCC and
3 other parties, and related statutes and Commission opinions and orders.

4
5 **II. PURPOSE OF TESTIMONY**

6 **Q6. WHAT IS THE PURPOSE OF YOUR TESTIMONY?**

7 **A6.** My testimony focuses on the Company's fuel cost adjustment and deferral
8 proposal contained in its Electric Security Plan ("ESP"). Specifically, I explain
9 and support the following recommendations.

- 10 1. The Company's request for authority to defer incremental fuel cost in 2009
11 and 2010 should be denied. Any adjustment to the current rate and rate plan¹
12 associated with fuel and purchased power costs within the ESP period is
13 unreasonable and unnecessary.
- 14 2. If the Commission approves a fuel cost adjustment and fuel cost deferral for
15 the Company in the ESP period, DP&L's proposed 1.8 cents per kWh fuel
16 rate baseline should not be used in calculating the fuel cost deferral. This
17 proposed baseline fuel rate is unreasonable and arbitrary. The actual 2008
18 fuel-related costs should be used as the baseline in calculating the fuel cost
19 deferral.
- 20 3. If the Commission approves a fuel cost adjustment within the ESP period and
21 a fuel cost deferral account is created in 2009, any fuel cost over-recovery

¹ The existing DP&L rate and rate plan were set in the 2005 Rate Stabilization Plan, *Dayton Power and Light Company*, Docket No. 05-276-EL-AIR.

1 should be credited back to the fuel deferral account. Symmetry between fuel
2 cost under-recovery and over-recovery should be maintained in any fuel cost
3 deferral proposal.

4
5
6 **III. THE COMPANY'S FUEL ADJUSTMENT AND DEFERRAL PROPOSAL**

7 ***Q7. PLEASE BRIEFLY DESCRIBE THE COMPANY'S FUEL ADJUSTMENT***
8 ***AND DEFERRAL PROPOSAL CONTAINED IN ITS ESP.***

9 ***A7.*** The Company indicates that the proposed ESP will continue the current Rate
10 Stabilization Plan ("RSP") through December 31, 2010.² The provisions of
11 DP&L's existing rate plan, including a Rate Stabilization Charge and an
12 Environmental Investment Rider, are automatically included in the ESP.³

13
14 The Company further indicates that it is not asking to collect in the ESP period
15 any fuel or fuel-related or purchased power costs that exceed the amount currently
16 being recovered in rates so that it can maintain current RSP rates through the end
17 of 2010. Instead, the Company is seeking to defer during 2009 and 2010 such
18 costs for future recovery.⁴ DP&L proposes to defer these costs in account 182.3,
19 Other Regulatory Assets, and record as an additional deferral a carrying cost of

² Application at 5.

³ Id. at 7.

⁴ Id. at 6, 7.

1 13.32% based on the Company's overall cost of capital, grossed up for taxes.⁵

2 The Company anticipates filing another ESP in 2010 seeking to implement a fuel
3 and purchased power cost recovery mechanism to recover the incremental costs
4 deferred in 2009 and 2010 over a ten year period starting at January 1, 2011.⁶

5
6 **Q8. DOES SB 221 REQUIRE THE COMMISSION TO APPROVE THE**
7 **RECOVERY OR DEFERRAL OF INCREMENTAL FUEL-RELATED COSTS**
8 **ASSOCIATED WITH THE PROVISION OF THE STANDARD SERVICE**
9 **OFFER?**

10 **A8.** No. My understanding of SB 221, which has been confirmed by OCC counsel, is
11 that the Company may include provisions in its ESP for the "incremental recovery
12 or the deferral of any costs it incurs that are not being recovered under the rate
13 plan and that the utility incurs during the continuation period" to comply with
14 provisions of the Standard Service Offer ("SSO"), Alternative energy
15 requirements, and Energy efficiency requirements.⁷ The Commission does have
16 the authority to approve, modify and approve, or disapprove any such provisions
17 in the ESP.⁸

18

⁵ Application Book I, at 22-24 and Campbell direct testimony on Book I, page 5.

⁶ Application Book I, at 24.

⁷ Ohio Rev. Code 4928.143 (D)

⁸ Id.

1 **Q9. SHOULD THE COMPANY BE ALLOWED TO ADJUST ITS RATE AS**
2 **PROPOSED FOR FUEL-RELATED COSTS IN 2009 AND 2010 AND**
3 **DEFER INCREMENTAL FUEL COSTS FOR RECOVERY AFTER 2010?**

4 **A9.** No. Even though the Company proposes no change in its current SSO rate related
5 to fuel and purchased power in 2009 and 2010, the request for the authority to
6 defer incremental fuel-related costs to be recovered in later years is really a
7 request to recover such costs at a later time. It is a rate increase. I do not believe
8 such an increase, whether deferred or not, to the current RSP rate in 2009 and
9 2010 is reasonable or necessary. The Commission should deny such a request.

10
11 **Q10. DOES THE COMPANY PROVIDE ADEQUATE SUPPORT FOR ITS FUEL**
12 **COST ADJUSTMENT AND DEFERRAL PROPOSAL?**

13 **A10.** No. DP&L fails to provide adequate support for its fuel cost adjustment and
14 deferral proposal. The Company provides some general discussion on the
15 increase in its costs to procure coal and the volatility of coal prices since 2005.⁹
16 The Company further states that coal-fired power plants produce 99% of the
17 electricity generated for its jurisdictional retail load, and the fuel, fuel-related, and
18 purchased power costs associated with supplying standard offer service to its
19 customers in 2009 and 2010 are forecasted to be above the expected recovery in

⁹ Application Book I at 21 -22, and Marrinan direct testimony on Book I, pages 2-5.

1 rates.¹⁰ This represents DP&L's primary and only argument for the authority to
2 defer its incremental fuel costs within the ESP period for future recovery.

3
4 I find this argument to be without merit. It should be noted that the Company
5 does not claim that its fuel-related and purchased power costs in 2009 and 2010
6 will be higher than the 2008 actual fuel costs incurred and recorded in seven fuel-
7 related accounts identified by DP&L's witness Campbell.¹¹ In its Application and
8 testimonies, the Company does not provide any detailed and verifiable data of
9 fuel costs actually incurred for serving its customers during the current RSP
10 period.

11
12 ***Q11. DOES DP&L'S CURRENT RSP RATE ALREADY FULLY REFLECT FUEL***
13 ***COSTS OVER THE ENTIRE RSP PERIOD?***

14 ***A11.*** Yes, it does. In other words, the current rate plan under the Company's PUCO-
15 approved RSP does not provide for the adjustment for increased fuel-related costs
16 in 2009 and 2010. There are two types of automatic rate adjustment in 2009 and
17 2010 under the RSP,¹² but none for fuel-related costs. The 2005 RSP case was a
18 stipulated case. Thus, since the stipulation was a product of serious bargaining
19 among capable, knowledgeable parties and was approved by the Commission, the
20 rate set in the 2005 RSP case should already reflect the various parties' (including

¹⁰ Application Book I at 21.

¹¹ See Campbell direct testimony on Book I, pages 3-4 for a description of the seven fuel-related accounts.

1 DP&L) expectations and calculations on the economic and market conditions
2 likely to prevail over the life of the RSP (or through 2010).

3
4 Specifically for fuel-related cost, the RSP in all likelihood has fully taken into
5 account each and every party's expectation of the possible fuel-related cost
6 increase or decrease over the entire RSP period of 2006 to 2010.¹³ The
7 introduction of fuel cost adjustments and deferrals before the expiration of the
8 current RSP period is akin to an unilateral modification of a signed contract. It is
9 an unreasonable request by DP&L to change a rate or a rate plan in the middle of
10 the period of an agreed and approved rate plan, in this instance the RSP.

11 Increasing one component now without reviewing other aspects of the Settlement
12 that could perhaps result in reduced costs for consumers is not equitable or fair.

13
14 **Q12. DOES CONTINUATION OF THE CURRENT RSP RATES FINANCIALLY**
15 **HARM DP&L?**

16 **A12.** No. DP&L has not claimed or demonstrated that the current RSP rates are
17 causing financial harm or undermining the financial strength of the Company and
18 its parent, DPL Inc. The Company indicated that the Commission has previously

¹² The adjustments are the expiration of a generation discount for residential customers in 2009 and the increases in the Environmental Investment Rider in 2009 and 2010.

¹³ The first RSP period, as set in *Continuation of the Rate Freeze and Extension of the Market Development Period for the Dayton Power and Light Company*, Docket Nos. 02-2779-EL-ATA, 02-2879-EL-AAM, 02-2364-EL-CSS, and 02-570-EL-ATA, was to end on December 31, 2008. This RSP period was extended through 2010 in *Dayton Power and Light Company*, Docket No. 05-276-EL-AIR.

1 found the RSP achieved the goal of financial stability for the utility.¹⁴ It is not
2 within the scope of my testimony to provide an extensive evaluation of the
3 financial health of the Company or DPL Inc.; however, an examination of the
4 dividends paid by DPL Inc. for the last sixteen quarters provides an indication that
5 both the parent company and its regulated utility, DP&L, are in sound financial
6 condition. DPL Inc.'s quarterly dividend has increased from \$0.24 per share on
7 February 16, 2005 (the ex-dividend date) to \$0.275 per share on November 13,
8 2008, a 14.5% increase over the 4 year period.¹⁵ See Attachment DJD-1. On
9 December 10, 2008, DPL Inc. announced an increase of its quarterly dividend to
10 \$0.285 per share effective with the next dividend declaration date. DPL Inc. also
11 affirmed its commitment to pay competitive dividends in the future.¹⁶ See
12 Attachment DJD-2. Further, OCC witness Woolridge testifies that "the return on
13 average common equity has consistently been in the 20.0% area over the past five
14 years," which is an additional testament to the financial strength of the
15 Company.¹⁷

16
17 In summary, the Company has not demonstrated that any fuel-cost related
18 adjustment in 2009 and 2010 will benefit ratepayers and public interest or such an

¹⁴ Application at 1 and *Dayton Power and Light Company*, Docket No. 05-276-EL-AIR, Opinion and Order at page 9.

¹⁵ See <http://phx.corporate-ir.net/phoenix.zhtml?c=93052&p=irol-dividends> for DPL Inc.'s dividend history.

¹⁶ See <http://www.dpl.com>, news release of DPL Inc. December 10, 2008.

¹⁷ OCC witness Woolridge direct testimony, page 89.

1 adjustment is necessary for the Company's financial integrity.¹⁸ The Company
2 has the burden of proof to demonstrate that these increases are needed. Since
3 there is no justification for a fuel cost adjustment, there is no need for any related
4 fuel cost deferral that would lead to DP&L collecting these costs from consumers.

5
6 **Q13. PLEASE BRIEFLY DESCRIBE THE COMPANY'S PROPOSED**
7 **METHODOLOGY IN CALCULATING THE AMOUNT OF FUEL COST**
8 **DEFERRAL.**

9 **A13.** The Company claims the total amount of fuel and purchased power costs
10 currently being recovered in its jurisdictional retail rates is 1.8 cents per kWh.
11 This baseline fuel rate is derived from DP&L's last Electric Fuel Component
12 ("EFC") of 1.3 cents per kWh plus the 0.5 cents per kWh of the 2005 Rate
13 Stabilization Surcharge ("RSS").¹⁹ This 1.8 cents per kWh fuel rate is proposed
14 by DP&L as the baseline for calculating the incremental fuel-related and
15 purchased power costs in 2009 and 2010.

16
17 The specific accounts DP&L indicates will be used to calculate the 2009 and 2010
18 fuel costs include the following: 501 Fuel, 502 Steam Expenses (Fuel-Related),
19 509 Allowance, 547 Fuel, 555 Purchased Power, 411.8 Gain from Disposition of

¹⁸ The Commission has indicated that one of the criteria in approving a settlement, such as the RSP, is that the settlement must benefit ratepayers and the public interest. See, for example, *Dayton Power and Light Company*, Docket No. 05-276-EL-AIR, Opinion and Order at pages 6-9.

¹⁹ Application Book I at 22-23 and Seger-Lawson direct testimony on Book I, pages 7-8. The 1.3 cents per kWh EFC was set in Regulation of the Electric Fuel Component Contained Within the Rate Schedules of *Dayton Power & Light Company*, Docket No. 99-0105-EL-EFC.

1 Allowances, and 411.9 Losses from Disposition of Allowances.²⁰ Each month,
2 the sum of these accounts will be directly assigned to jurisdictional retail load and
3 long-term commitments to municipal customers, as well as to non-jurisdictional
4 sales such as opportunity sales and sales to the Company's marketing affiliate
5 DPL Energy Resources. If the resulting amount, i.e. the average fuel cost per
6 kWh for jurisdictional customers, is over or under DP&L's proposed baseline of
7 1.8 cents per kWh, then the difference will be multiplied by jurisdictional retail
8 sales and the increase or decrease will be recorded in the deferral account.²¹ OCC
9 witness Yankel testifies on the Company's proposed method of assigning fuel-
10 related costs to jurisdictional retail load as well as non-jurisdictional load.

11
12 **Q14. WHAT CONCERNS DO YOU HAVE REGARDING THE 1.8 CENTS PER**
13 **KWH BASELINE FUEL RATE PROPOSED BY THE COMPANY?**

14 **A14.** As stated earlier in my testimony, I do not believe that any fuel-cost related
15 adjustment to the current RSP rate in 2009 and 2010 is reasonable or necessary.
16 There is no need for considering fuel cost deferral or for calculating the
17 incremental fuel costs in 2009 and 2010.

18
19 However, if such a fuel cost deferral is allowed, I believe the Company's
20 proposed baseline fuel rate of 1.8 cents per kWh is unreasonable and arbitrary.
21 The main purpose of a fuel cost adjustment and deferral proposal is to ensure a

²⁰ Campbell direct testimony Book 1, pages 3-5.

1 timely recovery of prudently incurred incremental costs of fuel, fuel-related, and
2 purchased power. Under a typical fuel cost adjustment proposal, these fuel-
3 related cost will be recovered through a quarterly or yearly "true-up" process
4 without going through a formal rate case proceeding.

5
6 The first step in establishing a reasonable fuel cost deferral proposal is to
7 accurately calculate the baseline fuel-related costs. The 1.8 cents per kWh fuel
8 rate proposed by the Company does not lead to an accurate calculation of baseline
9 fuel costs. Actually, it has very little to do with the actual fuel costs incurred by
10 the Company in 2008. The 1.8 cents per kWh fuel rate is an imputed number and
11 no specific fuel rate was defined or calculated in the 2005 RSP case. According
12 to the Company, this fuel rate has not changed since 2006.²² There is no reason to
13 believe that DP&L's actual fuel costs per kWh have not changed from 2006 to
14 2008. Furthermore, as I discuss elsewhere in my testimony, DP&L has not shown
15 that any change in its fuel costs are imposing a financial harm on the Company
16 such that its customers should have to pay higher rates. This 1.8 cents per kWh
17 fuel rate is clearly a very poor representation of the actual fuel costs per kWh
18 experienced by DP&L as well as the fuel-related costs currently recovered in the
19 RSP rate.

²¹ Campbell direct testimony Book I, page 5.

²² Application Book I, at 21-23.

1 Additionally, this 1.8 cents per kWh fuel rate is inconsistent with the proposed
2 method of calculating the 2009 and 2010 fuel-related costs. The 2009 and 2010
3 fuel-related costs are calculated from the amounts in the seven specific fuel-
4 related accounts.²³ DP&L has not explained or shown the relationship, if any,
5 between the 1.8 cents per kWh fuel rate and the seven fuel-related accounts.
6 Essentially, DP&L is proposing to compare two totally different items, an
7 imputed fuel rate and the actual fuel costs (as represented by the sums of the
8 seven fuel-related accounts) for 2009 and 2010 to derive the 2009 and 2010
9 incremental fuel costs.

10
11 ***Q15. WHAT DO YOU RECOMMEND REGARDING THE RECOVERY OF FUEL***
12 ***COSTS IF THE COMMISSION ALLOWS A FUEL COST DEFERRAL?***

13 ***A15.*** I recommend that DP&L's actual 2008 amounts in the seven fuel-related accounts
14 as identified by Company witness Campbell be used to calculate the baseline for
15 fuel-related and purchased power costs. This actual 2008 cost figure would then
16 be used as the baseline for calculating the 2009 and 2010 incremental fuel costs.
17 This method of computing incremental fuel cost is consistent from year to year,
18 the calculation is straightforward, and the data can be obtained with reasonable
19 efforts. After all, if the fuel cost data are available or can be calculated for 2009
20 and 2010, there is no reason that the same data or calculation cannot be made for

²³ Campbell direct testimony on Book I, pages 2-5.

2008.²⁴ More importantly, this actual 2008 fuel cost, in comparison with the imputed fuel rate, is a more reasonable and objective representation of the fuel cost recovered in the current RSP rate. As discussed earlier, the Company did not provide any evidence that it has not fully recovered its actual fuel-related costs under the existing RSP rate and rate plan.

Q16. WHAT WERE THE ACTUAL FUEL COSTS, AS REPRESENTED BY THE SUMS OF THE SEVEN FUEL-RELATED ACCOUNTS, OF DP&L FROM 2005 TO 2008?

A16. Based on the data contained in DP&L's Response to OCC INT-312 (Attachment DJD-3), I calculated the actual fuel costs and they are shown in Table 1 below. The 2008 fuel-related cost can be updated with the inclusion of the December 2008 data.

TABLE 1

DP&L FUEL-RELATED COSTS: 2005 -2008

<u>YEAR</u>	<u>FUEL COST (in \$million)</u>
2005	458
2006	488
2007	565
2008 (through November)	490

²⁴ In the Company's response to OCC INT-312, DP&L provides the total actual amounts incurred in the seven fuel-related accounts for 2003 to 2008 (through November). However, DP&L claims that it does not record amounts based on retail jurisdictional share and therefore such information (fuel cost for jurisdictional sales) is unavailable.

1

2 **Q17. WHAT ARE THE COMPANY'S PROJECTED FUEL-RELATED COSTS IN**
3 **2009 AND 2010?**

4 **A17.** Based on data contained in DP&L's response to OCC RPD-178 (Attachment
5 DJD-4), the estimated fuel -related costs of DP&L for 2009 and 2010 are shown
6 in Table 2 below.

7 ***BEGIN CONFIDENTIAL***

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19 **Q18. HOW ARE THE PROJECTED FUEL-RELATED COSTS COMPARED**
20 **WITH THE FUEL COSTS EXPERIENCED BY THE DP&L FOR THE LAST**
21 **FOUR YEARS?**

22 **A18.** Given the limitations of the data provided by the Company, it is difficult to make
23 a direct comparison between the historical and projected fuel-related costs.

1 Nevertheless, if assuming that the 2009 and 2010 projected fuel costs are
2 calculated based on the Company's own proposed methodology, the Company's
3 projected fuel-related costs appear to be ***BEGIN CONFIDENTIAL*** [REDACTED]

4 [REDACTED]
5 [REDACTED]
6 [REDACTED] ***END CONFIDENTIAL***

7
8 ***Q19. WHAT ARE THE COMPANY'S ESTIMATED FUEL DEFERRAL AND***
9 ***CARRYING COSTS FOR 2009 AND 2010?***

10 ***A19.*** Based on the information provided in DP&L's discovery response to OCC RPD-
11 181 (Attachment DJD-5) and Attachment DJD-4, ***BEGIN

12 CONFIDENTIAL*** [REDACTED]
13 [REDACTED]
14 [REDACTED]
15 [REDACTED]
16 [REDACTED]
17 [REDACTED]
18 [REDACTED]

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END CONFIDENTIAL

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13 **Q20. WHAT ARE THE IMPACTS OF THE FUEL COST DEFERRAL ON THE**
14 **COMPANY'S INCREMENTAL REVENUE REQUIREMENT FROM 2011**
15 **TO 2020?**

16 **A20. ***BEGIN CONFIDENTIAL*****

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16 ***END CONFIDENTIAL***

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18 ***Q21. DOES THE COMPANY, IN ITS FUEL COST DEFERRAL PROPOSAL,***

19 ***DISCUSS THE TREATMENT OF FUEL COST OVER-RECOVERY?***

20 ***A21.*** Yes. But the Company's proposal on this particular matter is not very clear.

21 DP&L witness Campbell indicates that the resulting amount (actual fuel cost

22 calculated from the seven fuel-related accounts) over or under DP&L's proposed

1 fuel rate (1.8 cents per kWh) will be recorded in the fuel deferral account.²⁵ The
2 Company also indicates, in its response to OCC discovery, that a credit will be
3 recorded in the fuel deferral account if the fuel-related costs for a given month are
4 lower than 1.8 cents per kWh.²⁶ However, the Company's Application does not
5 mention the possibility of over-recovery of fuel-related cost by DP&L and any
6 credit to customers for the overpayment of fuel-related costs.²⁷

7

8 ***Q22. WHAT CONCERN DO YOU HAVE REGARDING THIS ISSUE INVOLVING***
9 ***THE POTENTIAL FOR DP&L TO OVER-COLLECT FUEL COSTS FROM***
10 ***CONSUMERS?***

11 ***A22.*** My main concern is to maintain the symmetry of fuel cost under-recovery and
12 over-recovery in any fuel deferral proposal. Fuel cost over-recovery is a real
13 possibility given the current conditions of the national economy and the various
14 fuel markets in particular. If the Commission approves a fuel deferral for DP&L,
15 it should clearly indicate that credits for over-recovery of fuel costs will be
16 accounted for in the deferral accounting.

²⁵ Campbell direct testimony on Book I, page 5.

²⁶ See the Company's discovery response to OCC INT-315 (Attachment DJD-6).

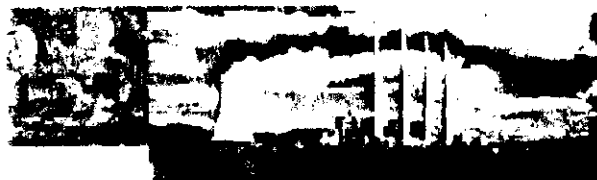
²⁷ Application Book I Chapter 5, at 21-24.

1 **IV. CONCLUSION**

2 ***Q23. DOES THIS CONCLUDE YOUR TESTIMONY?***

3 ***A23.*** Yes. However, I reserve the right to supplement my testimony in the event that
4 the Company submits new information or other data in connection with this
5 proceeding becomes available.

6



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Providence, RI 02940
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Email

DPL Investor Relations
1065 Woodman Drive
Dayton, OH 45432
Phone: 800-322-9244
E-Mail

Dividend History

Declaration Date	Ex-Date	Record Date	Payable Date	Amount	Type
10/29/08	11/13/08	11/15/08	12/01/08	0.275	Regular Cash
7/23/08	8/13/08	8/15/08	9/1/08	0.275	Regular Cash
4/23/08	5/13/08	5/15/08	6/1/08	0.275	Regular Cash
1/29/08	2/12/08	2/14/08	3/1/08	0.275	Regular Cash
10/31/07	11/13/07	11/15/07	12/01/07	0.26	Regular Cash
7/27/07	8/15/07	8/17/07	9/1/07	0.26	Regular Cash
4/27/07	5/11/07	5/15/07	6/1/07	0.26	Regular Cash
2/1/07	2/12/07	2/14/07	3/1/07	0.26	Regular Cash
10/25/06	11/13/06	11/15/06	12/1/06	0.25	Regular Cash
7/26/06	8/11/06	8/15/06	9/1/06	0.25	Regular Cash
4/26/06	5/11/06	5/15/06	6/1/06	0.25	Regular Cash
2/1/06	2/10/06	2/14/06	3/1/06	0.25	Regular Cash
10/27/05	11/10/05	11/15/05	12/1/05	0.24	Regular Cash
7/27/05	8/11/05	8/15/05	9/1/05	0.24	Regular Cash
4/28/05	5/12/05	5/18/05	6/1/05	0.24	Regular Cash
2/07/05	2/16/05	2/18/05	3/1/05	0.24	Regular Cash
11/05/04	11/12/04	11/16/04	12/1/04	0.72	Regular Cash
12/02/03	2/11/04	2/13/04	3/1/04	0.24	Regular Cash
9/23/03	11/12/03	11/14/03	12/1/03	0.235	Regular Cash
6/24/03	8/13/03	8/15/03	9/1/03	0.235	Regular Cash
4/9/03	5/13/03	5/15/03	6/1/03	0.235	Regular Cash
1/29/03	2/12/03	2/14/03	3/1/03	0.235	Regular Cash
9/24/02	11/13/02	11/15/02	12/1/02	0.235	Regular Cash
6/18/02	8/13/02	8/15/02	9/1/02	0.235	Regular Cash

4/10/02	5/13/02	5/15/02	6/1/02	0.235	Regular Cash
1/29/02	2/12/02	2/14/02	3/1/02	0.235	Regular Cash
9/25/01	11/14/01	11/16/01	12/1/01	0.235	Regular Cash
6/19/01	8/14/01	8/16/01	9/1/01	0.235	Regular Cash
4/11/01	5/13/01	5/15/01	6/1/01	0.235	Regular Cash
1/30/01	2/12/01	2/14/01	3/1/01	0.235	Regular Cash
9/26/00	11/15/00	11/17/00	12/1/00	0.235	Regular Cash
6/20/00	8/14/00	8/16/00	9/1/00	0.235	Regular Cash
4/11/00	5/11/00	5/15/00	6/1/00	0.235	Regular Cash
2/1/00	2/9/00	2/11/00	3/1/00	0.235	Regular Cash
9/28/99	11/15/99	11/17/99	12/1/99	0.235	Regular Cash
6/22/99	8/12/99	8/16/99	9/1/99	0.235	Regular Cash
4/20/99	5/12/99	5/14/99	6/1/99	0.235	Regular Cash
2/2/99	2/10/99	2/12/99	3/1/99	0.235	Regular Cash
9/29/98	11/9/98	11/12/98	12/1/98	0.235	Regular Cash
6/23/98	8/12/98	8/14/98	9/1/98	0.235	Regular Cash
4/14/98	5/11/98	5/13/98	6/1/98	0.235	Regular Cash
2/3/98	2/11/98	2/13/98	3/1/98	0.235	Regular Cash
12/3/97	1/13/98	12/16/97	1/12/98	3 for 2	Stock Split
9/30/97	11/12/97	11/14/97	12/1/97	0.226667	Regular Cash
6/24/97	8/13/97	8/15/97	9/1/97	0.226667	Regular Cash
4/15/97	5/12/97	5/14/97	6/1/97	0.226667	Regular Cash
2/4/97	2/12/97	2/14/97	3/1/97	0.226667	Regular Cash
9/24/96	11/12/96	11/14/96	12/1/96	0.216667	Regular Cash
6/25/96	8/13/96	8/15/96	9/1/96	0.216667	Regular Cash
4/16/96	5/1/96	5/3/96	6/1/96	0.216667	Regular Cash
1/30/96	2/12/96	2/14/96	3/1/96	0.216667	Regular Cash
9/26/95	11/10/95	11/14/95	12/1/95	0.206667	Regular Cash
6/27/95	8/11/95	8/15/95	9/1/95	0.206667	Regular Cash
4/18/95	4/28/95	5/4/95	6/1/95	0.206667	Regular Cash
1/31/95	2/8/95	2/14/95	3/1/95	0.206667	Regular Cash
9/27/94	11/4/94	11/10/94	12/1/94	0.196667	Regular Cash
6/28/94	8/9/94	8/15/94	9/1/94	0.196667	Regular Cash
4/19/94	5/9/94	5/13/94	6/1/94	0.196667	Regular Cash
2/1/94	2/8/94	2/14/94	3/1/94	0.196667	Regular Cash
9/26/93	10/28/93	11/3/93	12/1/93	0.186667	Regular Cash
6/29/93	7/29/93	8/4/93	9/1/93	0.186667	Regular Cash
4/20/93	4/29/93	5/5/93	6/1/93	0.186667	Regular Cash
2/2/93	2/8/93	2/15/93	3/1/93	0.186667	Regular Cash
9/29/92	10/28/92	11/3/92	12/1/92	0.18	Regular Cash
8/20/92	9/24/92	8/31/92	9/23/92	3 for 2	Stock Split
6/30/92	7/29/92	8/4/92	9/1/92	0.18	Regular Cash
4/7/92	4/28/92	5/4/92	6/1/92	0.18	Regular Cash
2/4/92	2/10/92	2/14/92	3/1/92	0.18	Regular Cash
11/5/91	11/8/91	11/15/91	12/1/91	0.18	Regular Cash

8/8/91	8/12/91	8/16/91	9/1/91	0.18	Regular Cash
4/2/91	4/30/91	5/6/91	6/1/91	0.18	Regular Cash
1/7/91	2/4/91	2/8/91	3/1/91	0.18	Regular Cash
11/6/90	11/14/90	11/20/90	12/1/90	0.173333	Regular Cash
8/7/90	8/14/90	8/20/90	9/1/90	0.173333	Regular Cash
4/3/90	5/14/90	5/18/90	6/1/90	0.173333	Regular Cash
1/9/90	5/7/90	4/11/90	5/4/90	3 for 2	Stock Split
1/9/90	2/5/90	2/9/90	3/1/90	0.173333	Regular Cash
11/7/89	11/14/89	11/20/89	12/1/89	0.165926	Regular Cash
8/1/89	8/8/89	8/14/89	9/1/89	0.165926	Regular Cash
4/4/89	4/26/89	5/2/89	6/1/89	0.165926	Regular Cash
2/7/89	2/13/89	2/17/89	3/1/89	0.165926	Regular Cash

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DPL Board of Directors Announces Increase to Quarterly Dividend

DAYTON, Ohio--(BUSINESS WIRE)--Dec. 10, 2008--The Board of Directors of DPL Inc. (NYSE:DPL) today increased the quarterly dividend for DPL common stock from \$0.275 to \$0.285 per common share, effective with the next dividend declaration date. This action increases the annualized dividend from \$1.10 to \$1.14 per common share.

"The Board remains committed to providing a competitive dividend for our shareholders," stated Glenn Harder, Chairman of DPL. "Given the Company's strong performance and the Board's confidence in DPL's future outlook, we have increased the dividend for the fourth consecutive year. As part of the Board's due diligence, we will continue to review DPL's dividend on a regular basis."

About DPL

DPL Inc. (NYSE:DPL) is a regional electric energy and utility company. DPL's principal subsidiaries include The Dayton Power and Light Company (DP&L); DPL Energy, LLC (DPLE); and DPL Energy Resources, Inc. (DPLER). DP&L, a regulated electric utility, provides service to over 513,000 retail customers in West Central Ohio; DPLE engages in the operation of merchant peaking generation facilities; and DPLER is a competitive retail electric supplier in Ohio, selling to major industrial and commercial customers. DPL, through its subsidiaries, owns and operates approximately 3,750 megawatts of generation capacity, of which 2,850 megawatts are low cost coal-fired units and 900 megawatts are natural gas and diesel peaking units. Further information can be found at www.dplinc.com.

Certain statements contained in this press release are "forward-looking statements" within the meaning of the Private Securities Litigation Reform Act of 1995. Matters discussed in this press release that relate to events or developments that are expected to occur in the future, including management's expectations, strategic objectives, business prospects, anticipated economic performance and financial condition and other similar matters constitute forward-looking statements. Forward-looking statements are based on management's beliefs, assumptions and expectations of future economic performance, taking into account the information currently available to management. These statements are not statements of historical fact and are typically identified by terms and phrases such as "anticipate," "believe," "intend," "estimate," "expect," "continue," "should," "could," "may," "plan," "project," "predict," "will," and similar expressions. Such forward-looking statements are subject to risks and uncertainties, and investors are cautioned that outcomes and results may vary materially from those projected due to various factors beyond our control, including but not limited to: abnormal or severe weather and catastrophic weather-related damage; unusual maintenance or repair requirements; changes in fuel costs and purchased power, coal, environmental emissions, natural gas, oil, and other commodity prices; volatility and changes in markets for electricity and other energy-related commodities; performance of our suppliers and other counterparties; increased competition and deregulation in the electric utility industry; increased competition in the retail generation market; changes in interest rates; state, federal and foreign legislative and regulatory initiatives that affect cost and investment recovery, emission levels and regulations, rate structures or tax laws; changes in federal and/or state environmental laws and regulations to which DPL and its subsidiaries are subject; the development of Regional Transmission Organizations (RTOs), including PJM Interconnection, L.L.C. (PJM) to which DPL's operating subsidiary (DP&L) has given control of its transmission functions; changes in our purchasing processes, pricing, delays, employee, contractor, and supplier performance and availability; significant delays associated with large construction projects; growth in our service territory and changes in demand and demographic patterns; changes in accounting rules and the effect of accounting pronouncements issued periodically by accounting standard-setting bodies; financial market conditions; the outcomes of litigation and regulatory investigations, proceedings or inquiries; general economic conditions; and the risks and other factors discussed in DPL's and DP&L's filings with the Securities and Exchange Commission.

Forward-looking statements speak only as of the date of the document in which they are made. We disclaim any obligation or undertaking to provide any updates or revisions to any forward-looking statement to reflect any change in our expectations or any change in events, conditions or circumstances on which the forward-looking statement is based.

The information contained herein is submitted for general information and not in connection with any sale or offer for sale of, or solicitation of any offer to buy, any securities.

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or
Investor Relations Contact
Craig Jackson, Assistant Treasurer, 937-259-7033

Source: DPL Inc.

BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO

In The Matter of The Application of	:	Case No. 08-1094-EL-SSO
The Dayton Power And Light Company For	:	
Approval of Its Electric Security Plan	:	
	:	
In The Matter of The Application of	:	Case No. 08-1095-EL-ATA
The Dayton Power And Light Company For	:	
Approval of Revised Tariffs	:	
	:	
In The Matter of The Application of	:	Case No. 08-1096-EL-AAM
The Dayton Power And Light Company For	:	
Approval of Certain Accounting Authority	:	
Pursuant To Ohio Rev. Code Section 4905.13	:	
	:	
In The Matter of The Application of	:	Case No. 08-1097-EL-UNC
The Dayton Power And Light Company For	:	
Approval of Its Amended Corporate	:	
Separation Plan	:	

**THE DAYTON POWER AND LIGHT COMPANY'S OBJECTIONS
AND RESPONSES TO THE OFFICE OF THE OHIO CONSUMERS' COUNSEL'S
INTERROGATORIES AND REQUESTS FOR PRODUCTION OF DOCUMENTS
PROPOUNDED UPON DAYTON POWER AND LIGHT COMPANY
SEVENTH SET (DATED DECEMBER 19, 2008)**

Pursuant to Ohio Admin. Code §§ 4901-1-19, 4901-1-20 & 4901-1-22, The Dayton Power and Light Company ("DP&L") responds to The Office of The Ohio Consumers' Counsel ("OCC") Interrogatories and Requests for Production of Documents, Seventh Set, as follows:

GENERAL OBJECTIONS

1. DP&L objects to and declines to respond to each and every discovery request to the extent that it seeks information that is irrelevant and is not reasonably calculated to lead to the discovery of admissible evidence. Ohio Admin. Code § 4901-1-16(B).

INT-312. Referring to Book I, Chapter 5, page 21 of Gregory Campbell's testimony what are the actual fuel costs for serving DP&L's jurisdictional retail load for each year from 2003 through 2008 for the following accounts and cost:

a. 501 Fuel;

RESPONSE: General Objections Nos. 2, 6, 7. This interrogatory is overly broad, unduly burdensome, and seeks information available in pre-filed testimony, schedules, and/or workpapers filed by DP&L with the Commission in its Application in these proceedings.

Without waiving these objections, DP&L states the amounts depicted in the tables responding to INT-312, subparts (a) through (g) represent total amounts incurred for each respective account.

DP&L does not record amounts based on retail jurisdictional share and therefore such information is unavailable. Subject to this limitation, DP&L states:

<u>Calendar year</u>	<u>Dr. / (Cr.)</u>
2003	\$ 230,764,378.19
2004	\$ 251,549,614.94
2005	\$ 309,714,220.48
2006	\$ 340,108,578.26
2007	\$ 324,139,620.37
2008 through November	\$ 320,216,599.69

Gain on coal sales:

<u>Calendar year</u>	<u>Dr. / (Cr.)</u>
2003	\$ 0.00
2004	\$ 0.00
2005	\$ 0.00
2006	\$ (180,427.45)
2007	\$ (597,779.56)
2008 through November	\$ (67,460,871.08)

b. 502 Steam Expenses (Fuel-Related);

RESPONSE: General Objections Nos. 2, 6, 7. See response to INT-312(a) above. Without waiving these objections, DP&L states:

<u>Calendar year</u>	<u>Dr. / (Cr.)</u>
2003	\$ 12,560,218.07
2004	\$ 14,040,713.57
2005	\$ 16,812,594.49
2006	\$ 18,071,638.40
2007	\$ 21,556,244.26
2008 through November	\$ 19,969,924.22

c. 509 Allowances;

RESPONSE: General Objections Nos. 2, 6, 7. See response to INT-312(a) above. Without waiving these objections, DP&L states:

<u>Calendar year</u>	<u>Dr. / (Cr.)</u>
2003	\$ 20,528,889.21
2004	\$ 32,936,250.78
2005	\$ 38,023,743.72
2006	\$ 1,762,890.33
2007	\$ (1,038,057.79)
2008 through November	\$ 49,594.53

d. 547 Fuel;

RESPONSE: General Objections Nos. 2, 6, 7. See response to INT-312(a) above. Without waiving these objections, DP&L states:

<u>Calendar year</u>	<u>Dr. / (Cr.)</u>
2003	\$ 645,121.60
2004	\$ 268,406.02
2005	\$ 915,257.64
2006	\$ 1,357,812.72
2007	\$ 2,018,493.06
2008 through November	\$ 1,856,876.29

e. 555 Purchased Power;

RESPONSE: General Objections Nos. 2, 6, 7. See response to INT-312(a) above. Without waiving these objections, DP&L states:

<u>Calendar year</u>	<u>Dr. / (Cr.)</u>
2003	\$ 92,361,365.45
2004	\$ 105,042,542.77
2005	\$ 105,025,122.95
2006	\$ 127,314,771.73
2007	\$ 219,643,697.54
2008 through November	\$ 248,962,507.68

f. 411.8 Gain from Disposition of Allowances; and

RESPONSE: General Objections Nos. 2, 6, 7. See response to INT-312(a) above. Without waiving these objections, DP&L states:

<u>Calendar year</u>	<u>Dr. / (Cr.)</u>
2003	\$ (447,500.00)
2004	\$ (8,871,224.70)
2005	\$ (12,340,532.50)
2006	\$ 0.00
2007	\$ (719,500.00)
2008 through November	\$ (33,403,665.08)

g. 411.9 Losses from Disposition of Allowances?

RESPONSE: General Objections Nos. 2, 6, 7. See response to INT-312(a) above. Without waiving these objections, DP&L states:

<u>Calendar year</u>	<u>Dr. / (Cr.)</u>
2003	\$ 0.00
2004	\$ 0.00
2005	\$ 0.00
2006	\$ 0.00
2007	\$ 0.00
2008 through November	\$ 3,316.50

Witness Responsible: Greg Campbell

Attachment DJD-4

CONFIDENTIAL

Attachment DJD-5

CONFIDENTIAL

BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO

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Approval of Certain Accounting Authority	:	
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In The Matter of The Application of	:	Case No. 08-1097-EL-UNC
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AND RESPONSES TO THE OFFICE OF THE OHIO CONSUMERS' COUNSEL'S
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SEVENTH SET (DATED DECEMBER 19, 2008)**

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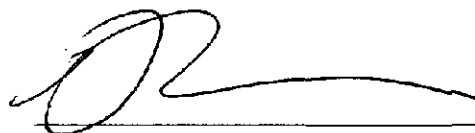
INT-315. Referring to Book I, page 8, lines 10-15 of Teresa Marrinan's testimony on the SSO, what will happen if the costs (as identified in the seven FERC accounts listed in OCC Interrogatory Nos. 312 and 313) for serving the jurisdictional retail load are below the amount currently being recovered in retail rates (either the 1.8 cents per kWh fuel rate or the actual 2008 cost of the seven FERC accounts)? Will the resulting fuel-cost over-recovery be used to reduce the balance in the deferral account? If not, why not?

RESPONSE: General Objections Nos. 2, 6, 7. This interrogatory is overly broad, unduly burdensome, and seeks information available in pre-filed testimony, schedules, and/or workpapers filed by DP&L with the Commission in its Application in these proceedings. Without waiving these objections, DP&L states yes, to the extent actual retail fuel and fuel – related costs for a given month are less than 1.8 cents per kWh, the difference between the actual fuel and fuel-related costs and 1.8 cents per kWh, times the monthly retail sales will be credited to the 182 account to reduce the balance in the fuel deferral account.

Witnesses Responsible: Dona Seger-Lawson/Greg Campbell

CERTIFICATE OF SERVICE

It is hereby certified that a true copy of the foregoing the *Public Version of the Direct Testimony of Daniel J. Duann on behalf of the Office of the Ohio Consumers' Counsel* has been served via electronic transmission this 26th day of January, 2009.



Jacqueline Lake Roberts,
Assistant Consumers' Counsel

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