

Office of the Ohio Consumers' Counsel

Your Residential Utility Consumer Advocate

Janine L. Migden-Ostrander Consumers' Counsel

August 26, 2010

Ms. Renee Jenkins, Director PUCO Docketing Public Utilities Commission of Ohio 180 East Broad Street, 7th Floor Columbus, Ohio 43215-3793

RE: Auditor Testimony, Case Nos. 09-974-EL-FAC and 09-975-EL-RDR (Duke FPP-SRT Audit Proceeding)

Dear Ms. Jenkins:

I write to provide notice to all parties in the above-captioned cases that the OCC intends to cross-examine representatives of Schumaker & Company in connection with the Management/Performance and Financial Audit of the Fuel and Purchased Power as Well as the System Reliability Tracker Riders of Duke Energy Ohio, Inc. ("Audit Report"), a redacted copy of which was docketed on May 14, 2010.

The parties to this case will likely recall that the matter of whether testimony by auditor representatives was required in connection with entering an earlier audit report into the record was a matter raised in Case Nos. 07-723-EL-UNC, et al. (an earlier audit proceeding involving Duke Energy Ohio). In those earlier cases, the Attorney Examiners determined that the OCC had the right to examine auditor representatives. The OCC ultimately waived that right in the earlier cases, as reflected in a written statement docketed by the OCC on January 3, 2008. The OCC does not intend to waive this right in connection with the above-captioned cases.

This notice is submitted to provide all parties with the opportunity to prepare for the hearing.

Very truly yours,

Ann M. Hotz, Counsel of Record Assistant Consumers' Counsel

cc:

Parties of Record

¹ In re PUCO Review of FPP, AAC, and SRT Components, Case Nos. 07-723-EL-UNC, et al., Tr. at 9-21 (December 13, 2007).

² Id. at 20.

³ Id., OCC Letter (January 3, 2008).