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DEO EXHIBIT 2.0

BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Application of The East Ohio Gas Company d/b/a Dominion East Ohio for Approval of Tariffs to Recover Certain Costs Associated with a Pipeline Infrastructure Replacement Program Through an Automatic Adjustment Clause, And for Certain Accounting Treatment.	)))))))	Case No. 08-169-GA-ALT

DIRECT TESTIMONY OF VICKI H. FRISCIC ON BEHALF OF THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO IN SUPPORT OF MOTION TO MODIFY ORDER APPROVING ALTERNATIVE RATE PLAN

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I. INTRODUCTION

Q1. Please introduce yourself.

A1. My name is Vicki H. Friscic. I am employed by The East Ohio Gas Company d/b/a Dominion East Ohio ("DEO") as Director Regulatory & Pricing. My business address is 1201 East 55th Street, Cleveland, Ohio 44103-1028.

Q2. Please describe your educational background and work experience.

A2. I graduated from Ohio University in 1980 with a Bachelor of Business Administration degree. In 1980, I joined the accounting firm Price Waterhouse as an auditor, became a licensed CPA in 1982 and was promoted to Audit Manager in 1986. From 1987 to 1989, I worked for Progressive Insurance and held managerial accounting positions with responsibility for accounts payable, billing, cash processing and internal reporting for Progressive's Financial Services Group. In 1989, I was employed by Pepsi-Cola as Manager, Financial Services for its Northeast Ohio franchise with responsibility for accounts receivable and credit, route sales auditing and computer operations. From 1993 to 1997, I worked as a CPA for a local firm providing accounting, business consulting and tax services to small businesses. I was hired by The East Ohio Gas Company (now DEO) in December 1997 as Manager, Tax and Accounting Services. In 2001, I joined DEO's Pricing and Regulatory Affairs department. I am currently a member of the Ohio Society of CPAs.

Q3. What are your job responsibilities as Director Regulatory & Pricing?

A3. My present duties include oversight of DEO's regulatory affairs. In overseeing DEO's regulatory affairs, I am responsible for its regulatory filings before the Public Utilities Commission of Ohio ("Commission"). I also act as DEO's principal liaison with the Staff of the Commission and with other regulatory process stakeholders. In order to represent DEO effectively in that role, I interact with all levels of management across a variety of functional areas to understand the commercial, operational and administrative issues facing the Company.

Q4. In your capacity as Director Regulatory & Pricing, are you generally familiar with DEO's books and records?

A4. Yes. I am responsible to prepare and make a variety of regulatory filings that include financial information derived from DEO's financial records, including the general ledger, annual reports, income statements and balance sheets.

Q5. What is the purpose of your testimony in this proceeding?

A5. My testimony discusses proposed changes to certain aspects of the PIR Cost Recovery Charge and explains that on a total bill basis, DEO customers' cost of gas service has declined significantly since the Company's last rate case, and that total bills are expected to remain low due to historically low commodity costs and other factors. Therefore, making the changes proposed by DEO to the PIR Cost Recovery Charge mechanism will not unreasonably impact customers. In fact, even if the annual cap were doubled, residential customers' bills will still be much lower than they were when the PIR Program was initially approved. My testimony also describes other changes to improve the PIR Program. These changes include the use of an independent financial auditor to perform the review of annual cost recovery filings and the submission of biennial depreciation studies to recognize the impact of pipeline replacements on depreciation rates in a more timely manner.

II. CHANGES TO THE PIR COST RECOVERY MECHANISM

Q6. How does DEO propose to change the timing of PIR Cost Recovery Charge filings?

A6. As explained in the testimony of Company Witness Timothy McNutt, DEO proposes to change the PIR Program year from the current fiscal year ending June 30th to a calendar year, which will align DEO's PIR investments with its annual capital budgeting period. The change in program year will require a change in the timing of annual filings to update the PIR Cost Recovery Charge. To accomplish the transition from the current fiscal year to a calendar year, DEO proposes the following: (1) A filing under the existing PIR Program schedule, consisting of a pre-filing notice to be filed in May 2011 and an application to be filed in August 2011, will be made for the fiscal year ending June 30, 2011. The resulting adjustment to the PIR Cost Recovery Charge is anticipated to be implemented in November 2011. (2) A six-month filing will then be made for the investment period from July 1, 2011 through December 31, 2011, with a pre-filing notice to be filed in November 2011 and an application to be filed in February 2012. Implementation of the resulting adjustment to the PIR Cost Recovery Charge would be anticipated for May 2012, subject to Commission approval. Thereafter, annual filings covering PIR investments during each calendar year would involve a pre-filing notice in November, an application in February, and implementation of an updated PIR Cost Recovery Charge in May. The following chart illustrates the proposed change in timing:

Current				**Proposed**			
Fiscal Period	**Pre-Filing Date**	**Filing Date**	**Effective Date**	**Fiscal Period**	**Pre-Filing Date**	**Filing Date**	**Effective Date**
7/10-6/11	5/11	8/11	11/11	7/10-6/11	5/11	8/11	11/11
7/11-6/12	5/12	8/12	11/12	7/11-12/11	11/11	2/12	5/12
7/12-6/13	5/13	8/13	11/13	1/12-12/12	11/12	2/13	5/13
				1/13-12/13	11/13	2/14	5/14

Q7. Is DEO proposing a change in methodology for determining the return on its PIR investments?

A7. Yes. As described in the testimony of Company Witness Jeffrey Murphy, under the accelerated PIR Program DEO proposes to replace the post in-service carrying costs ("PISCC") currently allowed with the pre-tax return on rate base authorized in DEO last rate case for PIR assets between the time they are placed in service to the inclusion of costs associated with those assets in the PIR Cost Recovery Charge. The authorized pre-tax return on rate base includes both debt and equity components, whereas the PISCC currently applicable to such assets is the 6.50% cost of long-term debt only embedded in DEO's currently authorized rate of return on rate base. The proposed change will properly recognize the cost of both long-term debt and the equity used to fund the further accelerated PIR Program.

Q8. How will this change impact the calculation of the PIR Cost Recovery Charge?

A8. For purposes of calculating the PIR Cost Recovery Charge, DEO proposes to defer to the regulatory asset the return calculated on PIR investments using the authorized pre-tax return on rate base between the time the assets are placed in service and when the related PIR Cost Recovery Charge is implemented. The portion of the return based on the debt component will be amortized to the PIR Cost Recovery Charge over the lives of the PIR assets consistent with the manner in which PISCC is currently amortized. The equity portion of the return will be amortized over the twelve months that the associated PIR Cost Recovery Charge is in effect in order to comply with accounting rules requiring the initial recovery of an equity component in revenues within 12 months of its recognition in earnings.

Q9. Is DEO also requesting a change to the annual PIR Cost Recovery Charge increase cap?

A9. Yes. Currently, the annual increase in the monthly PIR Cost Recovery Charge for the General Sales Service and Energy Choice Transportation Service customer class is limited to $1. The proposed acceleration of DEO's PIR Program would require a change in the rate increase cap. DEO proposes to increase the cap to $2 for the PIR Cost Recovery Charge calculation to recover costs for the 2012 calendar year. DEO will expand the issues to be addressed in the PIR study that must be completed by August 2012 to include a preliminary recommendation for an adjustment, if necessary, to the PIR Cost Recovery Charge cap based on anticipated PIR Program spending over the remainder of the requested five-year reauthorization period. Thereafter, the cap should be no less than $2 adjusted annually for inflation.

The approved cap would be implemented by limiting the level of the PIR Cost Recovery Charge for a given period to the cumulative approved cap increases program-to-date rather than limiting the year-to-year increase in the charge. In other words, if any portion of the cap is unused in one year, it would be added to the cap allowed for the subsequent year. For example, if the annual capital additions for the first year utilize only $1.90 of that year's rate cap, the capital additions in the following year could result in an increase of no more than $2.10, adjusted for inflation. Cumulatively, the rate would increase by no more than $4 for the two-year period plus inflation. The carryover of the cap recognizes that program investments in a given year may not result in a PIR Cost Recovery Charge increase of exactly $2.

Q10. Does DEO propose a reconciliation adjustment to ensure recovery of its annual revenue requirements?

A10. Yes. DEO requests that in each cost recovery filing the Commission approve the revenue requirement in addition to the PIR Cost Recovery Charge rate. In future filings, DEO would true-up the approved revenue requirement to the revenues collected through the PIR Cost Recovery Charge to provide a reconciliation of recoverable costs and costs recovered for the program. Any difference between the approved revenue requirement and the amounts billed to customers would be a reconciliation adjustment, plus or minus, to the revenue requirement in the subsequent filing. Utilizing a reconciliation adjustment is necessary to provide DEO with the proper accounting recognition of the equity return on investments between the in-service date and implementation of the applicable PIR Cost Recovery Charge, and it will ensure DEO fully recovers each year's revenue requirement.

For each calendar year's filing, DEO's application reflecting actual program costs for the year would be filed in February following the calendar year end, with the updated PIR Cost Recovery Charge becoming effective, subject to approval, in May. DEO proposes to determine a reconciliation adjustment of the recoveries billed at the new rate to the associated revenue requirement. Actual recoveries at the new rate would be determined for the period May through December. Recoveries for January through April would be estimated by multiplying the approved PIR Cost Recovery Charge by the number of customer bills, or volumes billed for the Daily Transportation Service rate schedule, for January through April of the prior year. The total recoveries determined in this manner for May through April would be compared to the previously approved revenue requirement to determine any over- or under-recovery. The over- or under-recovery would be applied as a reconciliation adjustment to the revenue requirement calculated in the subsequent February filing. This formulaic approach to calculating billed recoveries ensures timely recovery of DEO's annual revenue requirements through the PIR Cost Recovery Charge. If necessary, a final reconciliation would be made to a subsequent filing to ensure that the recoveries are exactly equal to the approved revenue requirement.

III. CUSTOMER IMPACT

Q11. What are the components of a residential customer's gas bill?

A11. Residential bills are comprised of charges for base rates, riders, gross receipts tax, sales tax if applicable, and commodity costs. DEO's riders recover costs specifically related to the AMR Program, PIR Program, PIPP Plus Program, excise tax, operational balancing gas costs, uncollectible expense and demand side management costs.

Q12. Do the components of the residential customer's bill vary periodically?

A12. Yes. The components of a residential customer's bill vary periodically as a result of changes to the rates approved by the Commission and changes in the market price of natural gas. Effective October 14, 2010, DEO completed the transition to full straight-fixed variable rates for residential customers. Accordingly, residential customers now have a fixed monthly charge, which does not vary from month to month, and no volumetric base rate. The AMR and PIR Cost Recovery Charges are fixed monthly charges, but are adjusted annually. DEO's other riders are volumetric and are adjusted annually, except for the Transportation Migration Rider – Part B, which is adjusted quarterly. The gross receipts tax amount on a customer's bill will vary from month to month based on the total charges from DEO. For customers in the Energy Choice program, the sales tax amount varies based on the level of total commodity costs billed. Commodity costs can vary each month based on the market price of natural gas. Customers receiving Standard Service Offer ("SSO") or Standard Choice Offer ("SCO") commodity service pay the monthly NYMEX price of gas plus the Retail Price Adjustment established in DEO's most recent SSO and SCO auctions. Energy Choice customers' commodity costs are based on whatever agreement they have with their competitive retail natural gas supplier, but many such contracts include variable rates that adjust monthly, quarterly or at other intervals.

Q13. What is the impact of commodity costs on monthly bills?

A13. Because commodity costs constitute the largest percentage of a residential customer's total bill, changes in the price of gas impact the customer's total bill more than a change in any other component. The specific percentage of the total bill will vary depending on the price of gas. The higher the price of gas, the greater the percentage of commodity costs relative to other charges and the greater the influence that changing commodity prices will have on the total bill. However, non-gas costs can also affect bills by a large amount as evidenced by the recently approved decreases in the Retail Price Adjustment, resulting from the February 2011 SSO and SCO auctions, and the PIPP Rider, both of which will be implemented in April. Those two changes alone will decrease the average residential bill by nearly $10 per month.

Q14. Please describe DEO Exhibit 2.1.

A14. DEO Exhibit 2.1 presents a comparison of an average residential customer's total annual cost for gas service based on rates in effect before, during and after DEO's most recent rate case. The analysis assumes annual consumption of 99.1 Mcf, which was established in the last rate case as the average annual consumption of non-PIPP residential customers. Base rate, rider and gas cost charges in the analysis are determined using the rates that were effect in December 2007, the end of the test year used in DEO's last rate case; September 2008, just prior to the Commission order in the rate case; December 2008, when final rate case rates after rehearing were implemented; January 2011; and March 2011, adjusted to reflect the recently approved

PIPP Rider and Retail Price Adjustment and DEO's proposed adjustment to its AMR Cost Recovery Charge. DEO Exhibit 2.1 presents this data in both a bar chart and a Microsoft Excel spreadsheet.

Q15. What does your analysis show?

A15. DEO Exhibit 2.1 shows that average residential customers are now paying much less for natural gas service than they were before DEO's most recent rate case. Based on rates in effect in December 2007, the average residential customer spent $1,257.87 annually for natural gas service. This increased to $1,471.55 in September 2008, immediately before DEO's current base rates went into effect. Total annual costs for the average residential customer declined slightly to $1,369.77 at the time adjusted rates based on the rate case rehearing were implemented. I would note that none of these annual cost comparisons include the PIR Cost Recovery Charge, which DEO did not begin to collect until January 2010.

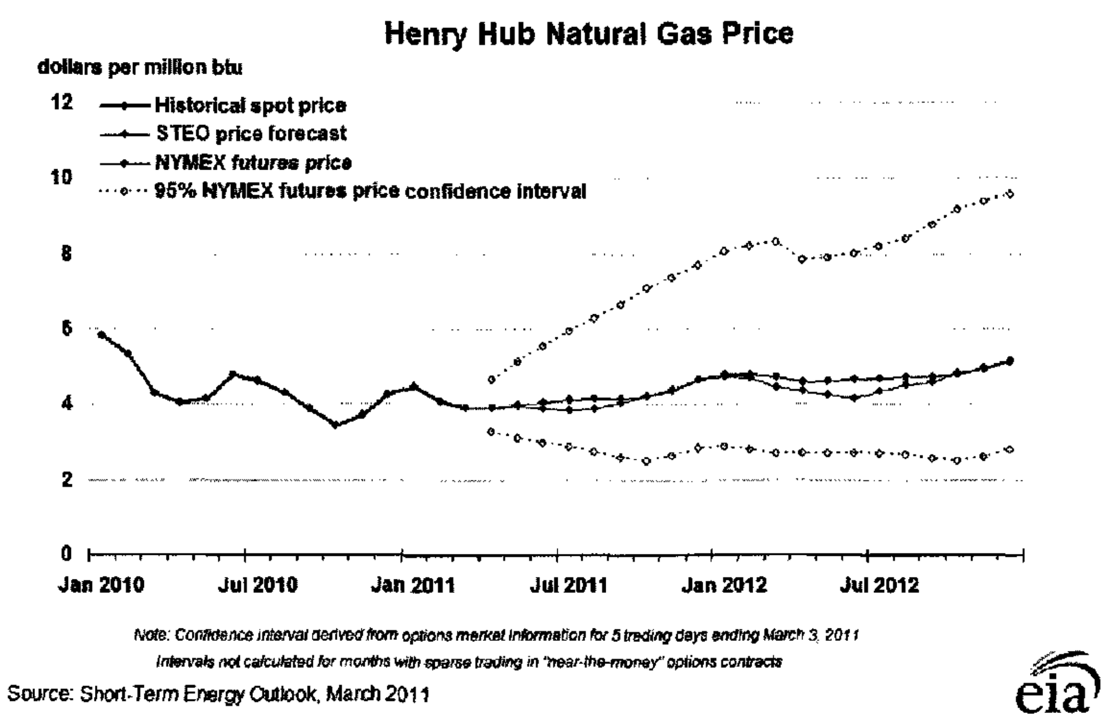
Because of falling commodity prices, the addition of the PIR Cost Recovery Charge has not caused total annual bills to increase. Instead, total annual bills decreased to an average of $1,053.21, based on rates in effect in January 2011. Assuming no change from the commodity cost in effect for March, total annual bills will soon decrease to an average of $894.63, even with a proposed increase in the AMR Cost Recovery Charge, due to a continued decline in natural gas prices and the approved decreases in PIPP Rider and Retail Price Adjustment rates. This is a 39% decrease from the annual average bill paid by DEO customers in September 2008, and a nearly 35% decrease from the annual average bill paid by DEO customers just after the most recent base rate increase went into effect.

Q16. Do you expect total bills to remain stable?

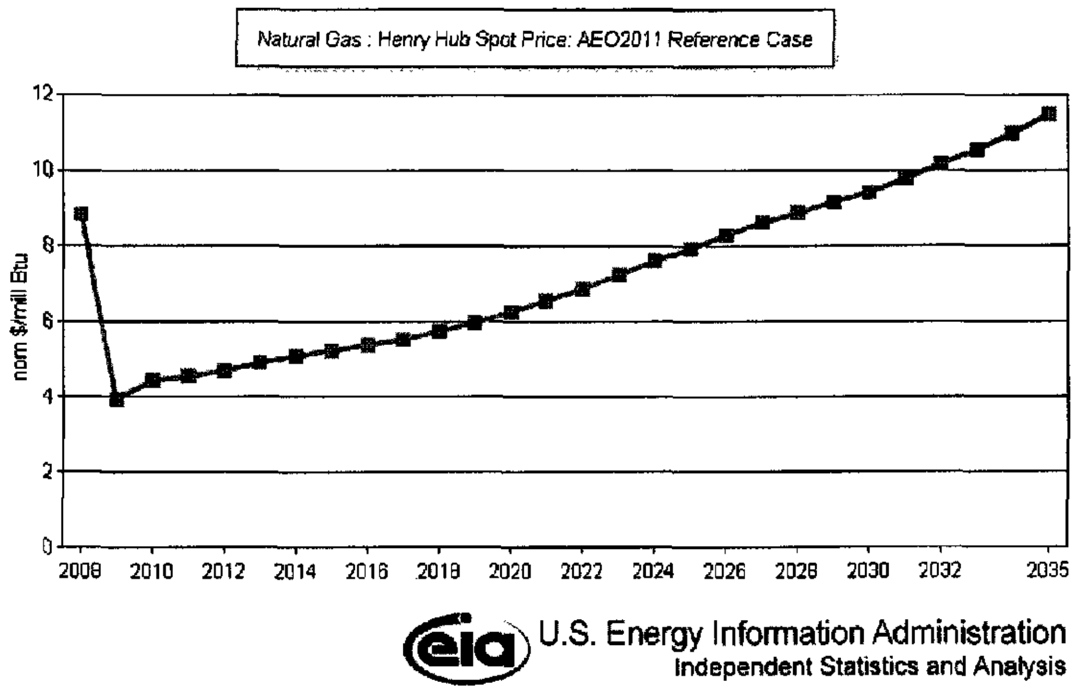
A16. Yes. Total bills are expected to remain low due to projected low commodity costs and a 58% reduction in the PIPP Rider that will occur in April. In a Finding and Order issued March 23, 2011 in Case No. 11-1022-GA-PIP, the Commission approved DEO's application to adjust the PIPP Rider from the current rate of $1.7078 to $0.7149. This reduction will translate into savings of approximately $8 per month for the average residential customer, which will more than cover several years' worth of increases in the PIR Cost Recovery Charge even at the proposed $2 cap.

Q17. Are you aware of any information to suggest that gas prices may suddenly and dramatically increase?

A17. No. To the contrary, forecasters expect gas prices to remain stable. As shown in the chart below, the Energy Information Administration (EIA) forecasts stable commodity prices through 2012, based on NYMEX futures prices:



Further, EIA's longer-term forecast in its 2011 Annual Energy Outlook Early Release Overview shows that natural gas spot prices at Henry Hub are expected to remain below $6 until 2020, as reflected in the chart below:



Q18. What impact would an annual increase in the monthly PIR Cost Recovery Charge from $1 to $2 have for an average residential customer?

A18. Because customers' bills are lower now than they have been in the past several years, an increase in the PIR Cost Recovery Charge cap will not significantly affect customers' bills. As previously discussed, the PIPP Rider will decrease in April by $0.9929, and the Commission has also approved a decrease of $0.20 in the Retail Price Adjustment of the SSO and SCO rates effective in April. Combined, these rate decreases would offset nearly five years of the PIR Cost Recovery Charge increases at the proposed $2 cap, or nearly 10 years of increases over what the PIR Cost Recovery Charge will increase with the existing $1 cap.

Q19. What is bonus tax depreciation and how will it impact the PIR Cost Recovery Charge?

A19. On December 17, 2010, President Obama signed legislation that extends and expands previously enacted provisions for bonus tax depreciation on certain eligible capital investments. The Tax Relief, Unemployment Insurance Reauthorization and Job Creation Act of 2010 permits bonus tax depreciation at a rate of 100% of the cost of capital investments placed in service after September 8, 2010 through December 31, 2011. For capital investments placed in service between December 31, 2011 and December 31, 2012, the bonus depreciation will be 50% of the cost of capital investments.

Bonus depreciation will increase accumulated deferred taxes, thereby reducing the PIR Program rate base. As a result, the return on rate base included in the PIR Cost Recovery Charge will be lower. Accumulated deferred taxes result from the difference in depreciation calculated for tax purposes, which is determined in accordance with tax rules, compared with depreciation calculated for book purposes, which is determined in accordance with accounting rules. Although bonus tax depreciation is allowed only through 2012, the significant reduction of the PIR Program rate base will remain thereafter. DEO's updated projections reflect that the anticipated bonus tax depreciation will reduce the revenue requirement for the accelerated PIR Program by approximately $46 million over the next five years. Customers will get a significant benefit from the corresponding reduction in the PIR Cost Recovery Charge. The bonus tax depreciation clearly mitigates the cost of further acceleration of the PIR Program.

IV. OTHER CHANGES TO THE PIR PROGRAM

Q20. Is DEO recommending changes to the annual review process?

A20. Yes. DEO recommends the retention of a financial auditor to support Staff's review of subsequent PIR Cost Recovery Charge applications. Engaging an outside auditor to provide assurance regarding the schedules and calculations in DEO's annual PIR filings would allow for a thorough yet efficient review without detrimentally impacting Staff's current workload. The financial auditor's role would be similar to that of the Blue Ridge Consulting group engaged by the Commission to assist with the field audit performed in DEO's last rate case, Case No. 07-829-GA-AIR *et al.* The cost of the financial auditor would be recovered through the PIR Cost Recovery Charge.

Q21. Does DEO propose a change in the timing of depreciation studies with regard to PIR investments?

A21. Yes. DEO is proposing biennial depreciation studies of PIR-related plant accounts. The significant level of pipeline replacements under the accelerated PIR Program may result in increases in the average service lives of impacted assets. DEO would have its depreciation consultant perform an assessment of those accounts every other year to determine whether service lives have increased enough to warrant a reduction in depreciation rates. If such studies also identified differences between the actual and theoretical depreciation reserve for accounts due to a longer average service life, DEO would adjust depreciation expense by amortizing the difference over a ten-year period, as was done in the last rate case. DEO proposes that the cost of such studies be recovered through the PIR Cost Recovery Charge.

Q22. Does this conclude your testimony?

A22. Yes.

CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing Direct Testimony of Vicki H. Friscic was served by U.S. Mail to the following on this 31st day of March, 2011:

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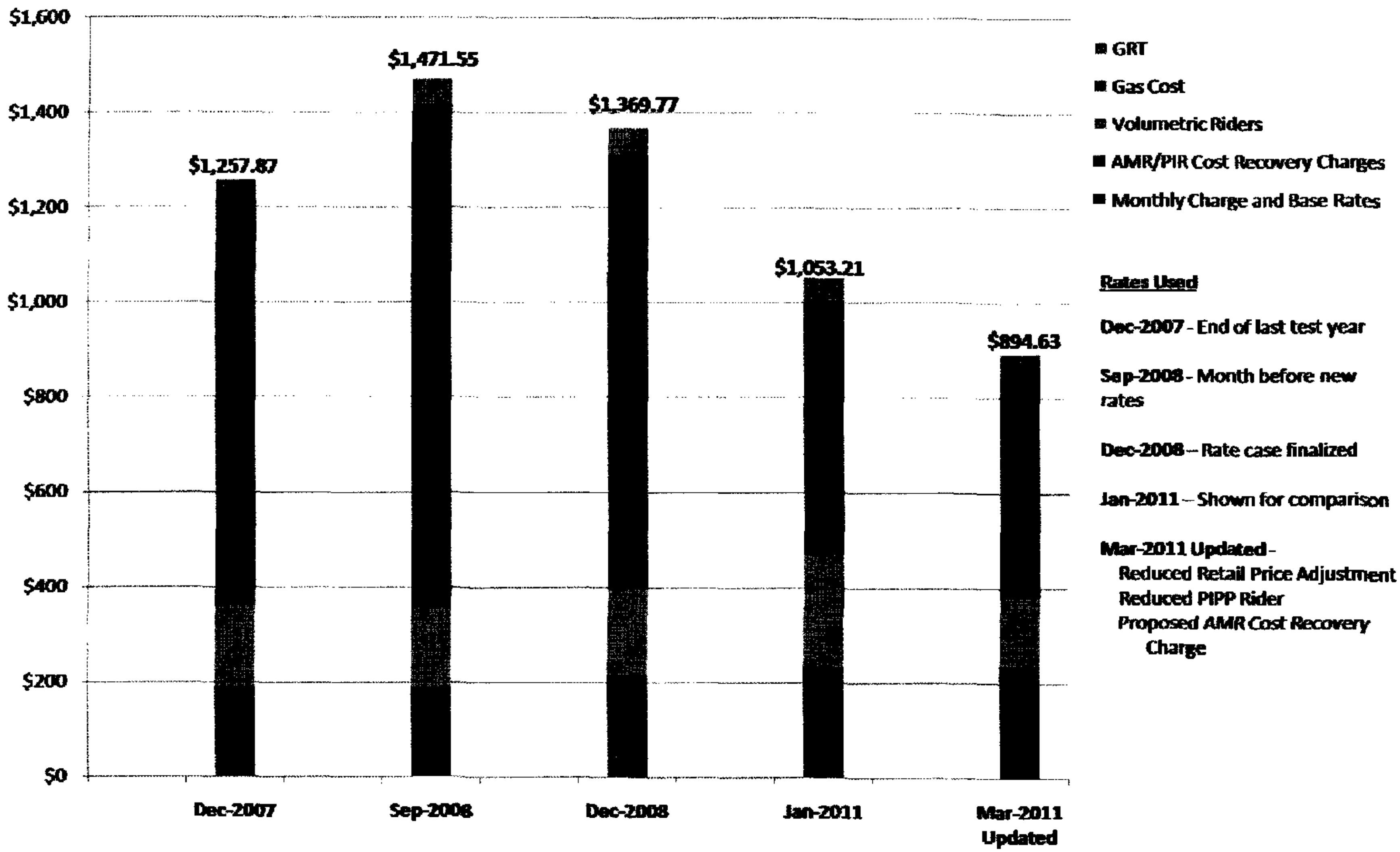
Dominion East Ohio
Annual Bill for Residential Customers
Using 99.1 MCF per Year



Dominion East Ohio
Annual Bill for Residential Customers

Using December 2007 Rates

	MCFs	Service Charge	AMR Cost Recovery Charge	PIR Cost Recovery Charge	Annual Monthly Charge	Base Rate	Excise Tax Rider	PIPP Rider	Transportation Migration Rider	Gas Cost/mcf	Uncollectible Expense Rider	Demand Side Mgmnt	Subtotal	GRT*	Total Bill
						$1.2355	$0.1593	$0.5653	$0.4091	$8.643	$0.5674	$0.0000		4.8957%	
Annual	99.1	$5.70	$0.00	$0.00	$68.40	$122.44	$15.79	$56.02	$40.54	$856.52	$56.23	$0.00	$1,215.94	$41.93	$1,257.87

Using September 2008 Rates

	MCFs	Service Charge	AMR Cost Recovery Charge	PIR Cost Recovery Charge	Annual Monthly Charge	Base Rate	Excise Tax Rider	PIPP Rider	Transportation Migration Rider	Gas Cost/mcf	Uncollectible Expense Rider	Demand Side Mgmnt	Subtotal	GRT*	Total Bill
						$1.2355	$0.1593	$0.5653	$0.4836	$10.724	$0.4662	$0.0000		4.8957%	
Annual	99.1	$5.70	$0.00	$0.00	$68.40	$122.44	$15.79	$56.02	$47.92	$1,062.75	$46.20	$0.00	$1,419.52	$52.03	$1,471.55

* GRT charged prior to October 2008 (pre-rate case) was assessed on the gas cost only.

Using December 2008 Post-Rate Case Rates

	MCFs	Service Charge	AMR Cost Recovery Charge	PIR Cost Recovery Charge	Annual Monthly Charge	Base Rate	Excise Tax Rider	PIPP Rider	Transportation Migration Rider	Gas Cost/mcf	Uncollectible Expense Rider	Demand Side Mgmnt	Subtotal	GRT	Total Bill
						$0.6480	$0.1593	$0.5653	$0.6372	$9.218	$0.4444	$0.0279		4.6044%	
Annual	99.1	$12.50	$0.00	$0.00	$150.00	$64.22	$15.79	$56.02	$63.15	$913.50	$44.04	$2.76	$1,309.48	$60.29	$1,369.77

Using January 2011 Rates

	MCFs	Service Charge	AMR Cost Recovery Charge	PIR Cost Recovery Charge	Annual Monthly Charge	Base Rate	Excise Tax Rider	PIPP Rider	Transportation Migration Rider	SSO Cost/mcf	Uncollectible Expense Rider	Demand Side Mgmnt	Subtotal	GRT	Total Bill
						$0.0000	$0.1593	$1.7078	$0.3276	$5.416	$0.1372	$0.0349		4.6044%	
Annual	99.1	$17.58	$0.47	$1.58	$235.56	$0.00	$15.79	$169.24	$32.47	$536.73	$13.60	$3.46	$1,006.85	$46.36	$1,053.21

Using March 2011 Rates and Proposed Updates**

	MCFs	Service Charge	AMR Cost Recovery Charge	PIR Cost Recovery Charge	Annual Monthly Charge	Base Rate	Excise Tax Rider	PIPP Rider	Transportation Migration Rider	SSO Cost/mcf	Uncollectible Expense Rider	Demand Side Mgmnt	Subtotal	GRT	Total Bill
						$0.0000	$0.1593	$0.7149	$0.3931	$4.793	$0.1372	$0.0349		4.6044%	
Annual	99.1	$17.58	$0.64	$1.58	$237.60	$0.00	$15.79	$70.85	$38.96	$474.99	$13.60	$3.46	$855.25	$39.38	$894.63

** Includes the recently filed rate for the AMR Cost Recovery Charge and the approved PIPP Rider reduction. Gas cost is comprised of March NYMEX settlement price plus the $1.00 Retail Price Adjustment approved March 2, 2011.