BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Application of Duke Energy Ohio, Inc. for an Increase in Gas Rates.	)))	Case No. 12-1685-GA-AIR
In the Matter of the Application of Duke Energy Ohio, Inc., for Tariff Approval.	)))	Case No. 12-1686-GA-ATA
In the Matter of the Application of Duke Energy Ohio, Inc. for Approval of an Alternative Rate Plan for Gas Distribution Service.	))))	Case No. 12-1687-GA-ALT
In the Matter of the Application of Duke Energy Ohio, Inc., for Approval to Change Accounting Methods.	)))	Case No. 12-1688-GA-AAM

OBJECTIONS TO THE PUCO STAFF'S REPORT OF INVESTIGATION BY THE OFFICE OF THE OHIO CONSUMERS' COUNSEL

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OBJECTIONS TO THE PUCO STAFF'S REPORT OF INVESTIGATION
BY
THE OFFICE OF THE OHIO CONSUMERS' COUNSEL

I. INTRODUCTION

The Office of the Ohio Consumers' Counsel ("OCC") submits its Objections to the Public Utilities Commission of Ohio ("Commission" or "PUCO") regarding the PUCO Staff's Report of Investigation ("Staff Report"), as filed in these cases on January 4, 2013.[1] These cases involve the natural gas distribution charges that Duke Energy Ohio, Inc. ("Duke" or "Utility") proposes to collect from its residential customers, among others. OCC is the state-wide representative for all of Duke's 380,000 residential gas utility customers.

[1] See R.C. 4909.19 and Ohio Adm. Code 4901-1-28(B).

OCC's objections identify elements of the Staff Report that are not just, reasonable or lawful. These objections meet the specificity requirement of Ohio Adm. Code 4901-1-28. The substance of many of OCC's objections will be supplemented and/or supported with the anticipated testimony of OCC witnesses (Ibrahim Soliman, James Gould, Kathy Hagans, Bruce Hayes, Steve Hines, Daniel Duann, Scott Rubin, David Effron and James Campbell) to be filed on or before February 25, 2013. OCC's objections point to matters in the Staff Report where the PUCO Staff has either made recommendations, or failed to make recommendations, that result in rates or service terms that contravene what is reasonable and lawful for Duke's residential customers. OCC also submits that the lack of an objection in this pleading to any aspect of the Staff Report does not preclude OCC from cross-examination or introduction of evidence or argument in regard to issues on which the PUCO Staff reverses, modifies or withdraws its position on any issue contained in the Staff Report.

OCC reserves the right to amend and/or to supplement its objections in the event that the PUCO Staff reverses, modifies or withdraws its position, at any time prior to the closing of the record, on any issue contained in the Staff Report. Additionally, where the PUCO Staff has indicated that its position on a particular issue is not known at the date of the Staff Report, OCC reserves the right to later supplement its objections once the PUCO Staff's position is made known.

OCC also reserves the right to file additional expert testimony, produce fact witnesses and introduce additional evidence. Moreover, OCC's witnesses will also reserve the right to amend and/or supplement their testimony in the event that the PUCO

Staff reverses, modifies or withdraws its position on any issue contained in the Staff Report.

II. OBJECTIONS TO THE STAFF REPORT

A. Revenue Requirements

OBJECTION 1: OCC objects to the Staff-recommended revenue requirement and resulting decrease recommended for Duke in Staff Report Schedule A-1. The Staff's recommendations are unreasonable, unlawful, and the recommended revenue requirement for Duke is excessive for a number of reasons (meaning the PUCO Staff has not recommended enough of a revenue and rate decrease for customers). First, the recommendations are based on an overstated valuation of Duke's property that is used and useful in rendering public utility service. Second, the recommendations are based upon costs which are not correctly attributed to the cost to Duke of rendering service for the test period. Third, the recommendations utilize a rate of return that is not just and reasonable. The specific objections from which these overall conclusions are drawn are detailed below in the OCC's objections to the Staff's recommendations regarding these matters.

Additionally, the OCC objects to each component of the Staff Report's Schedule A-1 recommended revenue requirement and resulting decrease to the extent that other OCC objections have an impact on the calculation of the recommended revenue requirement (e.g. rate base, operating income, rate of return).

B. Rate Base

1. Unclaimed Funds

OBJECTION 2: OCC objects that the Staff did not, on Schedule B-6, offset rate base by the unclaimed funds balance at date certain. Excluding unclaimed funds from rate base is necessary to ensure that Duke's investors do not earn a return on non-investor-supplied funds (and that customers are not asked to pay Duke a return on funds that investors did not supply). Unclaimed funds should be deducted from rate base on Schedule B-6 in recognition of the fact that the funds are not supplied by shareholders. Shareholders should not earn a return (paid by customers) on funds that investors do not provide.

C. Operating Income

1. Annualized Operation & Maintenance Labor Expense

OBJECTION 3: OCC objects that the Staff did not address the financial impact that resulted from employees accepting both voluntary and involuntary separation programs in its calculation of test year annualized labor expense on Schedule C-3.4. During the test year, 259 employees were separated (two Duke Energy Ohio employees and 257 Duke Energy Business Service employees). The Staff did not exclude (but should have excluded) from its annualized test year labor expense the amount associated with the separation of the 259 employees. Duke should not collect from customers any charges that are based upon costs of personnel that are no longer employed for providing utility service.

2. Pension and Benefits

a. Pension and Benefits Expense

OBJECTION 4: OCC objects that the Staff did not address the financial impact that resulted from employees accepting both voluntary and involuntary separation programs in its calculation of test year annualized pension and benefits expense on Schedule C-3.17. During the test year 259 employees were separated (Duke Energy Ohio employees and 257 Duke Energy Business Service employees). The Staff did not exclude (but should have excluded) from its annualized test year pension and benefits expense on Schedule C-3.17 the amount associated with the separation of these employees.

b. Pension and Benefits Loading Rate

OBJECTION 5: OCC objects to the Staff's acceptance of Duke's proposed loading rates in determining pension and benefits on Schedule C3.17. The loading rates that are applied to labor expense to determine pension and benefits should be (but were not) developed using actual test year expenses.

3. Medical Cost

OBJECTION 6: OCC objects to the Staff's medical cost adjustment on Schedule C-3.27 of the Staff Report. This adjustment increases what customers will pay Duke related to Duke's medical costs. The adjustment is speculative and is not based on a known and measurable change to medical costs being incurred by Duke.

4. Payroll Taxes

a. Separation Programs

OBJECTION 7: OCC objects that the Staff did not address the financial impact that resulted from employees accepting both voluntary and involuntary separation programs in its calculation of test year annualized payroll taxes expense on Schedule C-

3.18. During the test year 259 employees were separated (two Duke Energy Ohio employees and 257 Duke Energy Business Service employees). The Staff did not (but should) exclude from its annualized test year payroll taxes expense the amount associated with the separation of the 259 employees. Duke should not collect from customers any charges that are based upon costs of personnel that are no longer employed for providing utility service.

b. Payroll Tax Loading Rate

OBJECTION 8: OCC objects to the Staff's acceptance of Duke's proposed payroll overhead loading tax rate of 7.65% in its calculation of test year annualized payroll taxes expense on Schedule C-3.18. There are two different loading tax rates that should be applied to the appropriate taxable wages for Duke Energy Ohio and Duke Energy Business Service wages to calculate test year payroll taxes. The Staff's use of a single payroll overhead loading rate over-stated payroll tax expense and increases what customers will pay related to payroll tax expense.

5. Uncollectible Expense

a. Uncollectible Expense

OBJECTION 9: OCC objects to the Staff's calculation of adjusted test year uncollectible accounts expense on Schedule C-3.16. The uncollectible accounts expense in this proceeding represents the discount rate used in the sale of accounts receivable. The Staff improperly failed to adjust the Uncollectible Expense Factor of 0.5425% used by Duke. The Staff should have used the latest known time value of money rate in the calculation of an uncollectible expense factor. The Staff's calculation of uncollectible expense would increase what customers will pay related to uncollectible expense.

b. Gross Revenue Conversion Factor

OBJECTION 10: OCC objects to the Staff's calculation of the gross revenue conversion factor on Schedule A-2 of the Staff Report in that the Staff improperly accepted the Uncollectible Expense Factor of 0.5425% used by Duke.

6. Amortization – Camera Work

a. Amortization Period for Camera Work

OBJECTION 11: OCC objects to the Staff's amortization of Camera Work costs over three years on Schedule C-3.22. The Staff relies upon Duke's rationale that three years represents the anticipated time between rate cases. An amortization period of three years is inappropriate for this deferred cost, given the one-time nature and the magnitude of these costs. The amortization period should be at least ten years. A shorter amortization period increases the annual amortization expense for camera work, and could result in Duke over-collecting the Camera Work costs from its customers, if Duke's next distribution rate case is more than three years from the date Duke's new base rates are deemed effective in this case.

b. Accumulated Deferred Income Tax

OBJECTION 12: OCC objects that the Staff did not offset accumulated deferred income taxes against the gross balance of the deferred Camera Work costs on which carrying charges are calculated. The deferred taxes should be offset against the gross balance so that carrying charges are calculated only on the net balance of deferred costs actually required to be funded by Duke. If accumulated deferred income taxes are not used to reduce the balance on which carrying charges are calculated, customers will pay Duke too much in carrying charges.

7. Depreciation of Intangible Plant

OBJECTION 13: OCC objects to Staff's calculated depreciation expense of $6,911,107 on Common Miscellaneous Intangible Plant on Schedule B-3.2. The Staff failed to eliminate depreciation expense on plant that will be fully depreciated by the end of the test year. This means that the depreciation expense to be collected from customers is overstated.

8. Property Tax Expense

OBJECTION 14: OCC objects that the Staff did not perform a separate property tax expense calculation for both personal and real property in order to apply the correct tax rate to the proper property category and to apply plant specific assessment valuation percentages to the various distribution plant balances to arrive at a more accurate estimate of taxable plant value. Staff's calculation of property tax on Schedule C-3.8 results in overstated property tax expense for customers to pay.

9. Non-Jurisdictional Expenses

OBJECTION 15: OCC objects that the Staff did not remove certain non-jurisdictional expenses associated with corporate relations and governmental affairs from test year operating expense on Schedule C-3.14. These expenses are not necessary for the rendition of natural gas distribution service and do not provide a direct primary benefit to consumers. Therefore, customers should not have to pay for these expenses.

10. Income Taxes

OBJECTION 16: OCC objects to each component of the Staff's calculation of income taxes to the extent that other OCC objections have an impact on the calculation of net operating income.

D. Rate of Return

1. Methodology

OBJECTION 17: OCC objects that the Staff inappropriately increased Duke's cost of equity (return on equity) by applying different and unequal weights (0.25 and 0.75 respectively) to the results of the capital asset pricing model ("CAPM") and the discounted cash flow model. These weights applied by the Staff are contrary to the weights (0.50 and 0.50) that have been used in prior electric and gas rate cases. The Staff has not provided a reasonable explanation for the recommended change to the weights for estimating the return on equity. This proposed change in the methodology for estimating the cost of equity will unnecessarily increase the cost of gas services to Duke's residential customers.

2. Flotation Costs

OBJECTION 18: OCC also objects that the Staff inappropriately increased the cost of equity by recommending an adjustment for flotation or equity issuance costs despite the fact that Duke failed to show that it incurred any flotation costs. In addition, Duke did not provide documentation of the magnitude of flotation costs it may incur in the reasonably near future. The Staff inappropriately increased the cost of equity (return on equity) by using the adjustment factor the Staff recommended in the last Duke electric rate case (Case No. 08-709-EL-AIR). However, the Staff did not provide support for this adjustment.

3. Capital Asset Pricing Model

OBJECTION 19: OCC objects that the Staff, in its CAPM estimation, used an equity risk premium that was inappropriate because it was based solely on the spread of arithmetic mean total returns between large companies' stocks and long-term government bonds. The Staff's approach would unreasonably increase the common equity cost to consumers.

E. Rates and Tariffs

1. Facilities Relocation - Mass Transportation Rider (Rider FRT)

OBJECTION 20: OCC agrees with the Staff's recommendation – that Duke's proposed Rider FRT should not be authorized for Duke to collect dollar amounts from customers. However, OCC objects that the Staff did not include (but should have included) in its rationale for not supporting Rider FRT the following public policy implications: 1) Rider FRT unfairly discriminates among customer classes by giving members of one class – governmental bodies – preferential treatment in paying the costs associated with their requests for relocation of facilities; 2) utility company riders should not be used as a means for governmental entities to fund public works projects – as governmental bodies have other means for paying the costs of relocating facilities; and 3) to the extent that the citizens of the governmental entity would not pay their electric bill, the Rider FRT portion of that bill would be collected from all other Duke customers through the uncollectible rider.

2. Right of Way Tariff

OBJECTION 21: OCC objects to the Staff's acceptance of the overly broad language in Duke's proposed rights of way tariff. The Utility proposal that the Staff accepted could result in Duke obtaining unreasonable and unfettered access to customers' entire property without Duke adequately compensating its customers for use of their property.

3. Main Extension Tariff (Rider X)

OBJECTION 22: OCC objects to the Staff's acceptance of the substantial change in Duke's proposed main extension policy (Rider X) (Staff Report at 18). Duke's proposal has a number of undefined terms and conditions and is not fully developed and should not be adopted at this time in the form proposed by Duke. The tariff does not specify how two critically important items for customers, the discount rate or the time period to be used in the net present value calculation, will be determined. The Staff does not address this issue and states that it accepts all of Duke's proposed tariff changes that are not discussed in the Report.

4. Cost to serve residential non-heating customers

OBJECTION 23: OCC objects to the Staff's acceptance of the Utility's residential rate design proposal that would have heating and non-heating customers paying the same rates, including a very high customer charge. (Staff Report at 26-29).

OBJECTION 24: OCC further objects that the Staff did not recommend (but should have recommended) that Duke prepare a complete Cost of Service Study that breaks out non-heating customers as a separate class. OCC expects that this type of analysis would show that existing Straight Fixed Variable-type rates were over-collecting the cost to serve the non-heating customers under present rates and under the even higher customer charge proposed in this case.

F. Manufactured Gas Plant ("MGP")

1. MGP-Related Investigation and Remediation Costs

OBJECTION 25: OCC objects to the Staff's determination of the reasonableness of the MGP-related expenses based upon Staff's stated purpose of its investigation: "to ascertain the reasonableness of the proposed expenses, determine if the proposed expenses are recoverable in natural gas distribution rates under the Commission's rate-making formula" (Staff Report at 40). OCC objects to the Staff's recommendation that certain MGP-related investigation and remediation expenses should be collected from customers. All MGP-related investigation and remediation expenses should have been disallowed in order to prevent collection from Duke's customers under the Commission's ratemaking formula pursuant to R.C. 4909.15 and other law.

2. MGP Investigation Objection

OBJECTION 26: OCC objects to the limited scope of the Staff's investigation of the MGP sites. The Staff's investigation was limited to verification and eligibility of the expenses for recovery from natural gas distribution customers. The Staff did not investigate or make any finding or recommendations regarding necessity, urgency or scope of the remediation work that Duke performed. For example, the Staff offers no opinion as to whether in-situ solidification might have been adequate and less costly than excavation and soil replacement in a particular area or that excavation to a depth of 35 feet was sufficient to address MGP impacts as opposed to the 40 feet that Duke determined. (Staff Report at 40,)

The Staff should have expanded the nature of its investigation to include the urgency, scope and necessity of the remediation activities for both the West End and East End MGP Sites. OCC objects that the Staff did not find that Duke's remediation activities were excessive (and too costly for customers to pay). Specifically, OCC objects that the Staff recommended allowing the Utility to collect from customers certain costs of remediations that were performed on the eastern parcel of the East End MGP site (Staff Report Attachment MGP-5), the western parcel of the East End MGP site (Staff Report Attachment MGP-7) and other infrastructure at the East End MGP site (confidential facilities). Duke's remediation activities far exceeded what was reasonable under the circumstances. Therefore, OCC objects to the Staff's recommendation supporting the Utility's collection from customers for certain investigation and remediation costs that were not just and reasonable.

3. Recovery of Manufactured Gas Plant Remediation Costs

a. Amortization Period

OBJECTION 27: If Duke is allowed to collect any MGP-related investigation and remediation costs from customers, then OCC objects to the Staff's recommendation for a three-year amortization period for approved MGP-related remediation costs. (Staff Report at 52). The Staff relies upon Duke's rationale that three years represents the anticipated time between rate cases; however, there is no reasonable expectation that the MGP costs will recur every three years. In fact, the Staff notes that "Except for certain ongoing environmental monitoring costs, the MGP costs are one-time nonrecurring expenses" (Staff Report, page 47). Given, the "one-time nonrecurring" nature of these costs, and their magnitude, a three-year amortization period is not appropriate. In addition, the manufactured gas plants ceased operation many decades ago. It is not reasonable to impose the collection of the costs of remediating the sites -- where those plants had operated many decades ago -- on the present customers over a period of only three years. Therefore, in the event the Commission allows certain MGP-related costs to be collected from customers, the PUCO should determine that a three-year amortization period is too short for customers in light of the age of the MGP contamination and the length of time that has passed since the MGP facilities have been retired, and instead impose a much longer amortization period (e.g. ten-year amortization period, or longer).

b. Accumulated Deferred Income Taxes

OBJECTION 28: OCC objects that the Staff did not offset accumulated deferred income taxes against the gross balance of deferred Manufactured Gas Plant costs on which carrying charges are calculated. The deferred taxes should be offset against the gross balance so that carrying charges are calculated only on the net balance of deferred costs actually required to be funded by Duke. If accumulated deferred income taxes are not used to reduce the balance on which carrying charges are calculated, customers will pay Duke too much in carrying charges.

4. Classification of MGP remediation costs

OBJECTION 29: OCC objects that the Staff did not address the issue of allocation of MGP investigation and remediation costs among Duke's customer classes in the Staff Report. The Staff should not have implicitly accepted Duke's proposed allocation of MGP-related remediation costs by customer class. (Staff Report at 23).[2] If Duke is allowed to collect any such MGP-related remediation costs from customers, then it must be determined how those costs should be functionalized, classified and allocated in the cost-of-service study.

G. Alternative Regulation Section of OCC Objections

1. SmartGrid

OBJECTION 30: OCC objects to the Staff's comments on page 76 of the Staff Report that the under-collection of 2010 Revenue Requirement adjustment on Schedule 15 in Case No. 12-1811-GE-RDR is a prudent Grid Modernization cost that should remain in the AU Rider. The determination of whether the under-collection adjustment represents a prudent Grid Modernization cost should be made in Case No. 12-1811-GE-

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[2] Staff fully accepted Duke's cost-of-service study without proposing any changes.

RDR, which is where the adjustment is being proposed. Any such adjustment should depend on the timing of base rates in this case and potentially the Rider AU approved in Case No. 12-1811-GE-RDR. In addition, any adjustment should include only recovery of deferred expenses and not a return on investment, so that Duke does not double-recover from customers by earning a return on the same investment in base rates and through Rider AU.

2. Rider AMRP Residential Rate Caps

OBJECTION 31: OCC objects that the Staff did not recommend continuing the current $1.00 AMRP rate caps until the end of the AMRP program, as Duke has previously agreed to, and the Commission has approved. Staff, OCC and Duke signed a Stipulation in Case No. 10-2788-GA-RDR. There, the parties agreed that, not only would the AMRP program be terminated by December 31, 2015, but also the $1.00 rate cap should continue to be applied for each program year through Year 2016. This Stipulation was approved by the Commission in its Opinion and Order filed May 4, 2011. The AMRP should only be re-authorized if it includes a cap of $1.00 for residential customers such that annual incremental increases to the AMRP rate will be capped at $1.00 until the AMRP is terminated.

Respectfully submitted,

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CERTIFICATE OF SERVICE

I hereby certify that a copy of these *Objections to the Staff Report of Investigation* was served on the persons stated below via electronic service, this 4th day of February 2013.

*/s/ Larry Sauer*_______________
Larry Sauer

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