

BEFORE**THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of Duke Energy Ohio, Inc., for an Adjustment to Rider MGP Rates.	)	Case No. 14-375-GA-RDR
)	
In the Matter of the Application of Duke Energy Ohio, Inc., for Tariff Approval.	)	Case No. 14-376-GA-ATA
)	
In the Matter of the Application of Duke Energy Ohio, Inc., for an Adjustment to Rider MGP Rates.	)	Case No. 15-452-GA-RDR
)	
In the Matter of the Application of Duke Energy Ohio, Inc., for Tariff Approval.	)	Case No.15-453-GA-ATA
)	
In the Matter of the Application of Duke Energy Ohio, Inc., for an Adjustment to Rider MGP Rates.	)	Case No. 16-542-GA-RDR
)	
In the Matter of the Application of Duke Energy Ohio, Inc., for Tariff Approval.	)	Case No. 16-543-GA-ATA
)	
In the Matter of the Application of Duke Energy Ohio, Inc., for an Adjustment to Rider MGP Rates.	)	Case No.17-596-GA-RDR
)	
In the Matter of the Application of Duke Energy Ohio, Inc., for Tariff Approval.	)	Case No.17-597-GA-ATA
)	
In the Matter of the Application of Duke Energy Ohio, Inc., for an Adjustment to Rider MGP Rates.	)	Case No.18-283-GA-RDR
)	
In the Matter of the Application of Duke Energy Ohio, Inc., for Tariff Approval.	)	Case No.18-284-GA-ATA
)	

In the Matter of the Application of Duke)
Energy Ohio, Inc., for an Adjustment to) Case No. 19-174-GA-RDR
Rider MGP Rates.)

In the Matter of the Application of Duke)
Energy Ohio, Inc., for Tariff Approval.) Case No. 19-175-GA-ATA

SUPPLEMENTAL TESTIMONY OF

SARAH E. LAWLER

ON BEHALF OF

DUKE ENERGY OHIO, INC.

October 4, 2019

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ATTACHMENTS:

SEL-1 Attachment: Detail of MGP Expense – 2008-2012

I. INTRODUCTION AND PURPOSE

1 **Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

2 A. My name is Sarah E. Lawler, and my business address is 139 East Fourth Street,
3 Cincinnati, Ohio 45202.

4 **Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?**

5 A. I am employed by Duke Energy Business Services LLC (DEBS) as Director,
6 Rates and Regulatory Planning for Duke Energy Ohio, Inc., (Duke Energy Ohio or
7 Company) and Duke Energy Kentucky, Inc. DEBS provides various
8 administrative and other services to Duke Energy Ohio and other affiliated
9 companies of Duke Energy Corporation (Duke Energy).

10 **Q. ARE YOU THE SAME SARAH LAWLER THAT PROVIDED DIRECT**
11 **TESTIMONY IN CASE NO. 17-596-GA-RDR, *et al.*, CASE NO. 18-283-GA-**
12 **RDR, *et al.*, AND CASE NO. 19-174-GA-RDR, *et al.*?**

13 A. Yes.

14 **Q. WHAT IS THE PURPOSE OF YOUR SUPPLEMENTAL TESTIMONY IN**
15 **THESE PROCEEDINGS?**

16 A. The purpose of my supplemental testimony is twofold. First, I am adopting the
17 Direct Testimony of Peggy A. Laub previously submitted in these now
18 consolidated proceedings. Ms. Laub provided testimony supporting the
19 calculations of the Company's Manufactured Gas Plant (MGP) remediation
20 through a separate charge (Rider MGP) for calendar years 2013, 2014, and 2015
21 submitted in Case Nos. 14-375-GA-RDR, *et al.*, 15-452-GA-RDR, *et al.*, and
22 Case No. 16-542-GA-RDR, *et al.* Ms. Laub retired from the Company in 2017,

1 while those cases were still pending before the Commission. I have reviewed her
2 testimony and am familiar with the Company's calculations of its Rider MGP for
3 those years.

4 Second, my Supplemental Testimony addresses the two reports issued by
5 the Staff of the Public Utilities Commission of Ohio (PUCO Staff or Staff) in
6 these proceedings. In doing so, I explain the history of the Company's calculation
7 of Rider MGP, the costs that Company shareholders have already borne, and what
8 costs have been included (and excluded) in the rider and why all costs incurred
9 should be eligible for recovery.

10 **II. ADOPTION OF TESTIMONY**

11 **Q. ARE YOU FAMILIAR WITH THE TESTIMONY SUBMITTED BY MS.**
12 **PEGGY A. LAUB IN THE COMPANY'S PRIOR ANNUAL RIDER MGP**
13 **UPDATE PROCEEDINGS THAT HAVE BEEN CONSOLIDATED INTO**
14 **THESE PROCEEDINGS BY THE COMMISSION?**

15 **A.** Yes. I have reviewed her testimony as well as the calculations for Rider MGP that
16 were made by Ms. Laub. As part of my regular job responsibilities, I am familiar
17 with the Company's rider adjustments and calculations, including that of Rider
18 MGP. I have reviewed the history of MGP, including all Commission orders
19 related to MGP and the costs that were previously approved by the Commission
20 for recovery as part of the Company's last natural gas base rate case in Case No.
12-1685-GA-AIR *et al.*

1 **Q. PLEASE BRIEFLY EXPLAIN WHY MS. LAUB IS NOT APPEARING IN**
2 **THESE PROCEEDINGS.**

3 A. Ms. Laub retired from the Company in 2017 and is not available to testify.
4 Following her retirement, I was named as her replacement.

5 **Q. DO YOU HAVE ANY CHANGES OR CORRECTIONS TO THE**
6 **INFORMATION CONTAINED IN MS. LAUB'S TESTIMONY?**

7 A. No.

8 **Q. AS DIRECTOR, RATES AND REGULATORY PLANNING FOR DUKE**
9 **ENERGY OHIO DO YOU HEREBY ADOPT THE DIRECT TESTIMONY**
10 **OF MS. LAUB FILED IN THESE CONSOLIDATED PROCEEDINGS AS**
11 **YOUR OWN?**

12 A. Yes.

III. DISCUSSION OF RIDER MGP

13 **Q. WILL YOU DESCRIBE HOW RIDER MGP WAS CREATED?**

14 A. In Case No. 12-1685-GA-AIR, *et al.*, (2012 Natural Gas Base Rate Case) Duke
15 Energy Ohio sought to recover costs that it had been deferring¹ for investigation
16 and remediation of property suspected to be contaminated as a result of its former
17 MGP operations. The Company initially sought to amortize the balance of the

¹ Duke Energy Ohio was granted approval to defer such costs pursuant to the Commission's Order in Case No. 09-712-GA-AAM, November 12, 2009.

1 deferral over a five-year period to be recovered in natural gas base rates.
2 Ultimately, the Company agreed to a stipulation with the parties in the 2012
3 Natural Gas Base Rate Case to remove recovery of MGP costs from base rates and
4 instead create a rider to recover such costs. The Stipulation explicitly stated that
5 “the Company may establish a rider, subject to the terms of this Stipulation and
6 subject to Commission authorization after hearing from the Parties in litigation,
7 for recovery of any Commission-approved costs associated with the Company’s
8 environmental remediation of manufactured gas plants (MGP).”²

9 In its Opinion and Order in the 2012 Natural Gas Base Rate Case, the
10 Commission authorized Duke Energy Ohio “to continue to modify its accounting
11 procedures and to defer costs related to the environmental investigation and
12 remediation costs beyond December 31, 2012.”³ The Order goes on to state that

13 Duke should be permitted to recover the MGP remediation costs
14 for the East End site from January 1, 2008 through December 31,
15 2016, and for the West End site from January 1, 2009 through
16 December 31, 2019. In addition, beginning March 31, 2014, and on
17 or before March 31 in each subsequent year, Duke must update
18 Rider MGP based on the unrecovered balance, minus any carrying

² *In the Matter of the Application of Duke Energy Ohio, Inc., for an Increase in its Natural Gas Distribution Rates*, Case No. 12-1685-GA-AIR, *et al.*, Stipulation, pg. 8 (April 2, 2013).

³ *In the Matter of the Application of Duke Energy Ohio, Inc., for an Increase in its Natural Gas Distribution Rates*, Case No. 12-1685-GA-AIR, *et al.*, Opinion and Order, pg. 71 (November 13, 2013).

1 charges, as required previously in this Order, as of the prior
2 December 31.⁴

3 Beginning in March 2014, the Company began making annual filings pursuant to
4 the instructions in the Commission's Order. Additionally, in its Opinion and
5 Order in Case No. 16-1106-GA-AAM, the Commission authorized the Company
6 to continue deferring environmental investigation and remediation costs for the
7 East End site through December 31, 2019.⁵

8 **Q. WILL YOU DESCRIBE THE COSTS THAT THE COMPANY HAS**
9 **INCLUDED IN ITS ANNUAL RIDER MGP FILINGS SINCE DECEMBER**
10 **31, 2012?**

11 A. The Company has included all investigation and remediation costs related to the
12 MGP clean-up at the East End and West End sites.

13 **Q. CAN YOU CONFIRM THAT ALL OF THE MGP INVESTIGATION AND**
14 **REMEDATION COSTS INCURRED THROUGH DECEMBER 31, 2018,**
15 **BY THE COMPANY TO DATE HAVE ACTUALLY BEEN PAID BY THE**
16 **COMPANY?**

17 A. Yes. All of the costs that the Company has included in its annual filings for
18 recovery under Rider MGP have been incurred and paid by the Company to date.

⁴*In the Matter of the Application of Duke Energy Ohio, Inc., for an Increase in its Natural Gas Distribution Rates*, Case No. 12-1685-GA-AIR, *et al.*, Opinion and Order, pg. 74 (November 13, 2013)
Id.

⁵ *In the Matter of the Application of Duke Energy Ohio, Inc., for Authority to Defer Environmental Investigation and Remediation Costs*, Case No. 16-1106-GA-AAM, *et al.*, Finding and Order, pg. 13 (December 21, 2016).

1 **Q. PLEASE EXPLAIN THE INVESTIGATION AND REMEDIATION**
2 **COSTS THAT THE COMPANY AND ITS SHAREHOLDERS HAVE**
3 **BORNE TO DATE AND THAT HAVE NOT BEEN INCLUDED IN RIDER**
4 **MGP.**

5 A. To my knowledge, the Company has included all MGP investigation and
6 remediation costs related to the Company's East End and West End sites in its
7 Rider MGP filings.

8 The only costs excluded have been those related to the cost to purchase
9 property from DCI Properties (referred to as the "Purchased Parcel" in the 2012
10 Natural Gas Base Rate Case), totaling \$2,331,580, and costs incurred for the West
11 End Site in 2008, totaling \$1,120. See SEL-SUPP Attachment 1, the supporting
12 schedule filed with the Commission on November 27, 2013 in the 2012 Natural
13 Gas Base Rate Case, that includes a summary of actual costs incurred from 2008-
14 2012 and summarizing those costs that were excluded from the initial rider.
15 Additionally, pursuant to the Commission's Order in the 2012 Natural Gas Base
16 Rate Case, the Company has not included any carrying costs for recovery in any
17 rider filing.

18 **Q. IN ITS STAFF REPORT DATED SEPTEMBER 28, 2018 (STAFF REPORT**
19 **1), STAFF NOTES THAT THE COMPANY REMOVED CERTAIN COSTS**
20 **THAT WERE DIRECTLY IDENTIFIED ON INVOICES AS COSTS FOR**
21 **ACTIVITIES ASSOCIATED WITH THE AREA WEST OF THE WEST**
22 **PARCEL. IS STAFF'S STATEMENT ACCURATE?**

23 A. I am not aware of any costs the Company removed from any Rider MGP filing

1 that were directly identified on invoices as costs for activities associated with the
2 Area West of the West Parcel.

3 As far as I am aware, the only costs the Company removed from any rider
4 filing occurred in the Rider MGP filing for calendar year 2014. In Ms. Laub's
5 testimony in Case No. 15-452-GA-RDR, *et al.*, she noted that the amount on
6 Schedule PAL-2 for calendar year 2013 costs did not agree with the original filing
7 for calendar year 2013 costs in Case No. 14-375-EL-RDR, *et al.* The amount had
8 been reduced by \$63,808 for corrections of invoices improperly included in the
9 calendar year 2013 filing, which were discovered after the filing was made. These
10 invoices were from Jones Lang Lasalle, the Company's facilities management
11 contractor. The invoices were for facilities management fees that were completely
12 unrelated to MGP investigation or remediation. The invoices made no mention of
13 MGP investigation or remediation, let alone mention of "activities associated with
14 the Area West of the West Parcel." They unfortunately had been coded incorrectly
15 to the Rider MGP, and should not have been included for recovery as part of
16 Rider MGP because they were not related to any remediation whatsoever, let
17 alone related to remediation at either the East End or West End sites.

18 **Q. IN ITS STAFF REPORT DATED JULY 12, 2019 (STAFF REPORT 2)**
19 **STAFF IS RECOMMENDING THAT A TOTAL OF \$23,234,142 BE**
20 **EXCLUDED FROM RECOVERY THROUGH RIDER MGP. PLEASE**
21 **SUMMARIZE STAFF'S REASONING FOR RECOMMENDING THAT**
22 **THESE COSTS BE DISALLOWED.**

23 **A.** It is my understanding from reading the Staff Reports that for the East End site,

1 Staff recommended excluding costs from Rider MGP recovery in two categories:
2 1) costs associated with remediation of the parcel of land at the East End site
3 known as the Area West of the West Parcel (referred to by Commission Staff as
4 the “WOW” Parcel); and 2) for other costs associated with investigation or
5 remediation outside of what Staff interprets as the “original footprint” of the East
6 End site.⁶ Similarly, for the West End site, Staff recommends excluding costs
7 related to investigation and remediation activities for areas Staff believes are
8 “outside of the West End site boundaries” as well as costs associated with
9 relocation of an electric substation to accommodate the Brent Spence Bridge
10 Replacement project.⁷

11 **Q. WHAT IS YOUR UNDERSTANDING AS TO HOW STAFF**
12 **DETERMINED THE AMOUNT OF EAST END MGP INVESTIGATION**
13 **AND REMEDIATION COSTS RECOMMENDED TO BE EXCLUDED**
14 **FROM RIDER MGP RECOVERY BETWEEN 2013-2018?**

15 A. According to Staff Reports 1 and 2, “Staff removed all costs directly associated
16 with the WOW in each year,” and “... all costs directly associated with the WOW
17 parcel in 2018.”⁸ Also, “where invoices were clearly marked and included work
18 not located on the WOW parcel, Staff did not make an adjustment.”⁹ However, in
19 calendar years 2013-2016 and 2018, Staff removed 50 percent of remaining costs
20 because they believed “at least half of the costs were equitably assignable to the
21 WOW parcel based on activities recorded on invoices, contracts submitted by

⁶ Staff Report 2, pg. 5.

⁷ Staff Report 1, pg. 5.

⁸ Staff Report 1, pg. 3; and Staff Report 2, pg.6.

⁹ Staff Report 2, pg. 6.

1 vendors, and over-all dollars spent.” Staff removed 70 percent of remaining costs
2 in calendar year 2017 because Staff believed “Duke’s increased spending
3 attributed to the WOW parcel aligned with this apportionment level,” Staff
4 removed all costs it believed were associated with investigation in the Ohio
5 River.¹⁰

6 **Q. DOES DUKE ENERGY OHIO AGREE WITH STAFF’S**
7 **RECOMMENDATIONS TO EXCLUDE COSTS FROM RECOVERY**
8 **THROUGH RIDER MGP BASED UPON GEOGRAPHIC LOCATION OF**
9 **THE INVESTIGATION AND REMEDIATION ACTIVITY?**

10 A. No. As more fully explained by Duke Energy Ohio Witness Mr. Bachand, the
11 Company does not agree with Staff’s recommendations. The area that is referred
12 to as the Area West of the West Parcel only constitutes a small portion of the total
13 nine-acre area that was referred to as the “Purchased Parcel” in the Company’s
14 2012 Natural Gas Base Rate Case. And as Mr. Bachand explains, the area that
15 required remediation in the Area West of the West Parcel was in fact part of the
16 original MGP footprint and contaminated by MGP impacts. The Company
17 believes all of these costs should be recoverable as they are prudently incurred
18 MGP investigation and remediation costs related to the East End site.

19

¹⁰ Staff Report 1, pg. 4 and Staff Report 2, pg. 6.

1 **Q. EVEN IF IT WAS APPROPRIATE TO EXCLUDE COSTS FROM**
2 **RECOVERY THROUGH RIDER MGP SOLELY BASED UPON**
3 **GEOGRAPHIC LOCATION OF THE INVESTIGATION AND**
4 **REMEDATION ACTIVITY, WOULD YOU AGREE WITH STAFF'S**
5 **METHODOLOGY FOR DETERMINING THE AMOUNTS TO BE**
6 **EXCLUDED?**

7 **A. No. Even if Staff were correct in excluding any investigation and remediation**
8 costs for the Area West of the West Parcel, its allocation methodology is
9 unreasonable. Notwithstanding the Company's position that all such costs should
10 be recoverable through Rider MGP, as Mr. Bachand explains, Staff's allocation of
11 costs to the Area West of the West Parcel is arbitrary and unreasonable given the
12 scope of work that was actually performed in the Area West of the West Parcel.
13 Staff's sole reason for disallowing costs at the East End site was through drawing
14 a literal line in the sand and recommending that costs on one side of the line be
15 recovered and costs on the other not. Further, Staff performed an unreasonable
16 and arbitrary allocation of remediation costs to the Area West of the West Parcel
17 by deciding that half (70 percent in 2017) of costs incurred that Staff could not
18 determine were for a specific parcel should be allocated to the Area West of the
19 West. Mr. Bachand describes a far more reasonable and supportable allocation in
20 his supplemental testimony based on the actual work performed and invoices
21 provided to the Staff.

22

1 **Q. HAS STAFF MADE ANY RECOMMENDATIONS TO DISALLOW**
2 **COSTS BASED UPON ANY CLAIM THAT THE COMPANY WAS**
3 **IMPRUDENT IN THE REMEDIATION WORK IT PERFORMED?**

4 **A. No.**

5 **Q. HAS STAFF MADE ANY RECOMMENDATIONS TO DISALLOW**
6 **COSTS BASED UPON ANY CLAIM THAT THE COMPANY WAS**
7 **UNREASONABLE IN THE REMEDIATION WORK IT PERFORMED?**

8 **A. No.**

9 **Q. HAS STAFF MADE ANY RECOMMENDATIONS TO DISALLOW**
10 **COSTS BASED UPON ANY CLAIM THAT THE REMEDIATION WORK**
11 **IN QUESTION WAS UNNECESSARY UNDER APPLICABLE STATE**
12 **AND/OR FEDERAL LAWS AND/OR REGULATIONS?**

13 **A. No.**

14 **Q. HAS STAFF MADE ANY RECOMMENDATIONS TO DISALLOW**
15 **COSTS BASED UPON ANY CLAIM THAT THE REMEDIATION WORK**
16 **IN QUESTION REMEDIATED SOMETHING OTHER THAN THE**
17 **ENVIRONMENTAL CONSEQUENCES OF THE COMPANY'S MGP**
18 **OPERATIONS?**

19 **A. No.**

20

1 **Q. REGARDING STAFF'S ASSERTION THAT RECOVERY OF MGP**
2 **COSTS SHOULD BE LIMITED TO "CURRENT PROPERTY**
3 **BOUNDARIES," IS THAT CONSISTENT WITH YOUR**
4 **UNDERSTANDING OF PRIOR FINDINGS BY THE COMMISSION AND**
5 **THE COURT?**

6 A. No. I am advised by counsel that the Commission's Order in the 2012 Natural
7 Gas Base Rate Case found that Duke Energy Ohio has a legal obligation to
8 remediate the contamination caused by the former MGP operations and that the
9 Company has a "societal obligation to clean up these sites for the safety and
10 prosperity of the communities in those areas."¹¹ The Company's efforts to
11 address this legal and societal obligation are unquestionably costs of rendering
12 utility service and, as the Commission and the Ohio Supreme Court found, are
13 recoverable under R.C. 4909.15(A)(4).

14 The Ohio Supreme Court has already rejected a similar attempt by certain
15 parties, including OCC, to limit recoverable costs to those incurred in certain
16 geographic locations. These parties appealed the final order in the 2012 Natural
17 Gas Base Rate Case to the Ohio Supreme Court, arguing that investigation and
18 remediation costs: 1) did not related to property that was "used and useful;" 2)
19 were not a normal recurring expense; and 3) were not expenses for the Company's

¹¹ *In the Matter of the Application of Duke Energy Ohio, Inc., for an Increase in its Natural Gas Distribution Rates*, Case No. 12-1685-GA-AIR, *et al.*, Opinion and Order, pg. 59 (November 13, 2013)).

1 public utility distribution service.¹² The Ohio Supreme Court rejected these
2 arguments and instead upheld the Commission's finding that the remediation
3 expenses were recoverable and that whether property was used and useful is
4 inapplicable to the recoverability of "operating expenses...incurred in rendering
5 service."¹³ By affirming there is no nexus between the used and useful standard
6 and the recoverability of operating expenses incurred in the rendering of utility
7 service, the Commission and the Court made clear that the relevant issue for
8 recovery of such costs is whether the costs were incurred in the rendering of utility
9 service, which has nothing to do with the geographical location where costs were
10 incurred.

11 The contamination itself was the result of rendering utility service, namely
12 the operation of the MGPs decades ago. Likewise, the need to remediate said
13 contamination is a cost incurred in the rendering of utility service. It does not
14 matter whether the costs were incurred to investigate and remediate MGP
15 contamination on one side of a fence or another. Duke Energy Ohio incurred the
16 costs because wherever the contamination exists, it has a legal and societal
17 obligation to investigate and remediate the contamination.

¹² *In re Application of Duke Energy Ohio, Inc.*, 150 Ohio St. 3d 437, pp. 440 (June 29, 2017); "Specifically, appellants maintain that the commission erred by authorizing Duke to charge customers for the remediation costs because the costs did not relate to property that was "used and useful," were not a normal recurring expense, and were not expenses for Duke's public-utility-distribution service. Appellants have not carried their burden of demonstrating reversible error. Therefore, we affirm the commission's decision." *Id.*, at 440.

¹³ *In re Application of Duke Energy Ohio, Inc.*, 150 Ohio St. 3d 437, pp. 441-443 (June 29, 2017).

IV. CONCLUSION

1 **Q. DOES THIS CONCLUDE YOUR SUPPLEMENTAL DIRECT**
2 **TESTIMONY?**

3 **A. Yes.**

DUKE ENERGY OHIO, INC.
GAS DEPARTMENT
CASE NO. 12-1685-GA-AIR
DETAIL OF MGP EXPENSE
12 MONTHS ENDING DECEMBER 31, 2012

Case No. 12-1685-GA-AIR
Exhibit 2
Page 6 of 6

Line No.	Description	12 months ended				
		2008	2009	2010	2011	2012
		\$	\$	\$	\$	\$
1	East End					
2	Investigation	300,768	383,986	4,601	0	237,165
3	Air Monitoring	0	0	350,243	444,319	116,701
4	Security	0	0	56,706	95,353	1,513
5	Analytical Laboratory	0	47,630	187,212	428,148	64,490
6	Contractor Support	0	0	0	15,473	12,614
7	Construction Management/Detailed Design	0	0	6,131,600	9,114,817	2,506,449
8	Vibration Monitoring	0	0	211,671	170,980	12,915
9	Fuel	0	0	0	106,237	7,698
10	Miscellaneous	0	3,763	28,182	44,654	99,259
11	Soil Disposal/Landfill	0	15,022	1,088,571	1,628,895	121,565
12	Duke Internal Expenses	10,357	13,336	83,135	52,459	11,692
13	Duke Laboratory Labor	0	8,405	33,037	77,476	4,366
14	Duke EHS Audit Team	0	0	0	4,073	0
15	Duke Gas Oversight	0	0	0	10,911	0
16	Duke Internal Surveying	0	0	56,348	109,391	0
17	Duke MGP PM/Construction Oversight	26,635	56,789	178,322	153,962	106,667
18	Account Accruals	0	25,343	(25,343)	9,295	(1,324)
19	East End Yearly Total	337,759	554,272	8,384,286	12,466,442	3,301,770
20	West End					
21	Investigation	0	0	548,384	0	4,960
22	Air Monitoring	0	0	83,702	259,451	277,340
23	Security	0	0	0	3,826	3,232
24	Analytical Laboratory	0	0	183,237	143,616	252,656
25	Contractor Support	0	0	0	12,142	13,448
26	Construction Management/Detailed Design	0	0	186,275	10,202,687	12,693,132
27	Vibration Monitoring	0	0	1,334	8,028	0
28	Fuel	0	0	0	166,298	190,045
29	Miscellaneous	1,120	225	12,853	498,826	80,200
30	Soil Disposal/Landfill	0	0	21,884	2,866,547	985,327
31	Duke Internal Expenses	0	727	17,719	52,040	67,226
32	Duke Laboratory Labor	0	0	32,336	29,143	14,595
33	Duke EHS Audit Team	0	0	0	5,949	0
34	Duke Power Delivery Oversight	0	0	73,317	25,464	0
35	Duke Internal Surveying	0	0	37,292	15,976	671
36	Duke MGP PM/Construction Oversight	0	26,167	74,838	125,895	160,907
37	Account Accruals	0	0	0	(5,381)	(2,517)
38	West End Yearly Total	1,120	27,118	1,273,173	14,410,507	14,741,222
39	Property Purchase	0	0	0	2,331,580 (1)	4,880
40	Journal Entries	0	0	(20,776)	20,729	22,404
41	Ohio MGP Yearly Totals	338,879	581,391	9,636,683	29,229,258	18,070,276
42	Total Actuals 2008 thru 2012					57,856,488
43	Disallowances					
44	Purchased East End Site				2,331,580	
45	2008 Costs for West End Site				1,120	2,332,700
46	Net Amount to be Recovered via Rider MGP					55,523,788

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Case No(s). 14-0375-GA-RDR, 14-0376-GA-ATA, 15-0452-GA-RDR, 15-0453-GA-ATA, 16-0542-GA-RD

Summary: Testimony Supplemental Testimony of Sarah E. Lawler on behalf of Duke Energy Ohio, Inc. electronically filed by Mrs. Adele M. Frisch on behalf of Duke Energy Ohio, Inc. and D'Ascenzo, Rocco O and Kingery, Jeanne W and Watts, Elizabeth H