BEFORE THE PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Application of Suburban Natural Gas Company to Establish the Tax Credit Rider.)	Case No. 20-43-GA-ATA
In the Matter of the Application of Suburban Natural Gas Company's Implementation of Certain Matters Relating to the Tax Cuts and Jobs Act of)))	Case No. 20-44-GA-UNC
2017.		

MOTION TO INTERVENE BY THE OFFICE OF THE OHIO CONSUMERS' COUNSEL

The Office of the Ohio Consumers' Counsel ("OCC") moves to intervene¹ where Suburban Natural Gas Company will finally pass on to customers about \$2.2 million in savings resulting from the Tax Cuts and Jobs Act of 2017. OCC is filing on behalf of the 16,700 residential utility customers of Suburban. The reasons the Public Utilities Commission of Ohio ("PUCO") should grant OCC's motion are further set forth in the attached memorandum in support.

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¹ See R.C. Chapter 4911, R.C. 4903.221 and Ohio Adm. Code 4901-1-11.

Respectfully submitted,

Bruce Weston (0016973) Ohio Consumers' Counsel

<u>/s/ Christopher Healey</u>

Christopher Healey (0086027) Counsel of Record Amy Botschner O'Brien (0074423) Assistant Consumers' Counsel

Office of the Ohio Consumers' Counsel

65 East State Street, 7th Floor Columbus, Ohio 43215 Telephone [Healey]: (614) 466-9571 Telephone [Botschner O'Brien]: (614) 466-9575 christopher.healey@occ.ohio.gov amy.botschner.obrien@occ.ohio.gov (willing to accept service by e-mail)

BEFORE THE PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Application of)	
Suburban Natural Gas Company to)	Case No. 20-43-GA-ATA
Establish the Tax Credit Rider.)	
In the Matter of the Application of)	
Suburban Natural Gas Company's)	Case No. 20-44-GA-UNC
Implementation of Certain Matters)	
Relating to the Tax Cuts and Jobs Act of)	
2017.		

MEMORANDUM IN SUPPORT

In December 2017, Congress passed the Tax Cuts and Jobs Act of 2017 (the "Tax Cuts"), lowering the rate that businesses, including Ohio utilities, pay for their federal income taxes. Because customers generally pay for the utility's taxes through their utility rates, customers deserve to pay lower rates as a result of the Tax Cuts. Suburban proposes to pass on to customers approximately \$2.2 million in savings over approximately 24 years. OCC has authority under law to represent the interests of all the 16,700 residential utility customers of Suburban under R.C. Chapter 4911.

R.C. 4903.221 provides, in part, that any person "who may be adversely affected" by a PUCO proceeding is entitled to seek intervention in that proceeding. The interests of Ohio's residential customers may be "adversely affected" by this case, especially if the customers were unrepresented in a proceeding where the PUCO will determine how much customers should receive as a credit on their bills as a result of the Tax Cuts. Thus, this element of the intervention standard in R.C. 4903.221 is satisfied.

R.C. 4903.221(B) requires the PUCO to consider the following criteria in ruling on motions to intervene:

- (1) The nature and extent of the prospective intervenor's interest;
- (2) The legal position advanced by the prospective intervenor and its probable relation to the merits of the case;
- Whether the intervention by the prospective intervenor will unduly prolong or delay the proceedings;
- (4) Whether the prospective intervenor will significantly contribute to full development and equitable resolution of the factual issues.

First, the nature and extent of OCC's interest is representing the residential customers of Suburban that involves long-overdue credits due to customers resulting from the Tax Cuts. This interest is different than that of any other party and especially different than that of the utility whose advocacy includes the financial interest of shareholders.

Second, OCC's advocacy for residential customers will include, among other things, advancing the position that customers should receive all benefits of the Tax Cuts in a timely fashion. OCC's position is therefore directly related to the merits of this case, which is pending before the PUCO, the authority with regulatory control of public utilities' rates and service quality in Ohio.

Third, OCC's intervention will not unduly prolong or delay the proceedings.

OCC, with its longstanding expertise and experience in PUCO proceedings, including tax-cut cases, will duly allow for the efficient processing of the case with consideration of the public interest.

Fourth, OCC's intervention will significantly contribute to full development and equitable resolution of the factual issues. OCC will obtain and develop information that

the PUCO should consider for equitably and lawfully deciding the case in the public interest.

OCC also satisfies the intervention criteria in the Ohio Administrative Code (which are subordinate to the criteria that OCC satisfies in the Ohio Revised Code). To intervene, a party should have a "real and substantial interest" according to Ohio Adm. Code 4901-1-11(A)(2). As the advocate for residential utility customers, OCC has a very real and substantial interest in this case where customers deserve to receive a timely credit on their natural gas bills as a result of the Tax Cuts.

In addition, OCC meets the criteria of Ohio Adm. Code 4901-1-11(B)(1)-(4). These criteria mirror the statutory criteria in R.C. 4903.221(B), which OCC already has addressed, and which OCC satisfies.

Ohio Adm. Code 4901-1-11(B)(5) states that the PUCO shall consider "The extent to which the person's interest is represented by existing parties." While OCC does not concede the lawfulness of this criterion, OCC satisfies this criterion in that it uniquely has been designated as the state representative of the interests of Ohio's residential utility customers. That interest is different from, and not represented by, any other entity in Ohio.

Moreover, the Supreme Court of Ohio ("Court") confirmed OCC's right to intervene in PUCO proceedings, in deciding two appeals in which OCC claimed the PUCO erred by denying its interventions. The Court found that the PUCO abused its discretion in denying OCC's interventions and that OCC should have been granted intervention in both proceedings.²

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² See Ohio Consumers' Counsel v. Pub. Util. Comm., 111 Ohio St.3d 384, 2006-Ohio-5853, ¶¶ 13-20.

OCC meets the criteria set forth in R.C. 4903.221, Ohio Adm. Code 4901-1-11, and the precedent established by the Supreme Court of Ohio for intervention. On behalf of Ohio residential customers, the PUCO should grant OCC's Motion to Intervene.

Respectfully submitted,

Bruce Weston (0016973) Ohio Consumers' Counsel

<u>/s/ Christopher Healey</u>

Christopher Healey (0086027) Counsel of Record Amy Botschner O'Brien (0074423) Assistant Consumers' Counsel

Office of the Ohio Consumers' Counsel

65 East State Street, 7th Floor Columbus, Ohio 43215 Telephone [Healey]: (614) 466-9571 Telephone [Botschner O'Brien]: (614) 466-9575 <u>christopher.healey@occ.ohio.gov</u> <u>amy.botschner.obrien@occ.ohio.gov</u> (willing to accept service by e-mail)

CERTIFICATE OF SERVICE

I hereby certify that a copy of this Motion to Intervene was served on the persons stated below via electronic transmission, this 29th day of January 2020.

/s/ Christopher Healey
Christopher Healey
Assistant Consumers' Counsel

The PUCO's e-filing system will electronically serve notice of the filing of this document on the following parties:

SERVICE LIST

<u>John.jones@ohioattorneygeneral.gov</u> <u>bojko@carpenterlipps.com</u> paul@carpenterlipps.com

Attorney Examiner:

Anna.sanyal@puco.ohio.gov

This foregoing document was electronically filed with the Public Utilities

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1/29/2020 4:14:42 PM

in

Case No(s). 20-0043-GA-ATA, 20-0044-GA-UNC

Summary: Motion Motion to Intervene by The Office of The Ohio Consumers' Counsel electronically filed by Mrs. Tracy J Greene on behalf of Healey, Christopher