BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Application of The Dayton Power and Light Company to Increase Its Rates for Electric Distribution	:	CASE NO. 20-1651-EL-AIR
In the Matter of the Application of The Dayton Power and Light Company for Accounting Authority	:	CASE NO. 20-1652-EL-AAM
In the Matter of the Application of The Dayton Power and Light Company for Approval of Revised Tariffs	:	CASE NO. 20-1653-EL-ATA

OBJECTIONS OF THE DAYTON POWER AND LIGHT COMPANY D/B/A AES OHIO TO THE STAFF REPORT

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On July 26, 2021, the Rates and Analysis Department and Service Monitoring and Enforcement Department (together, the "Staff") of the Public Utilities Commission of Ohio (the "Commission") filed its Staff Report in the above-captioned proceedings. Pursuant to R.C. 4909.19 and Ohio Adm.Code 4901-1-28, The Dayton Power and Light Company d/b/a AES Ohio ("AES Ohio," "DP&L," or the "Company") submits the following Objections to the Staff Report in which AES Ohio identifies areas of controversy with respect to certain findings, conclusions, recommendations or needed clarifications contained in the Staff Report or the failure of the Staff Report to address certain items. AES Ohio reserves the right to supplement or modify these Objections in the event that the Staff makes additional findings, conclusions or recommendations or modifies its position with respect to any finding, conclusions or recommendations contained in the Staff Report. AES Ohio further reserves the right to contest issues that are newly raised between the filing of the Staff Report and closing of the record in these proceedings.

I. REVENUE REQUIREMENT

1. Amount of Staff's Proposed Revenue Requirement: AES Ohio objects to the revenue requirement range of $306,600,385 to $312,150,118 recommended by Staff. Staff Report, p. 44 (Schedule A-1). Staff's proposed revenue requirement range significantly understates the magnitude of the increase to which AES Ohio is entitled and that AES Ohio supported through its filed case. As more specifically described in the Objections below, Staff's recommended revenue requirement range is based upon unreasonable and unlawful adjustments that yield rates that are insufficient to provide AES Ohio just compensation and the opportunity to earn an adequate return and provide safe and

reliable electric distribution service for its customers. This objection is supported by the supplemental testimony of Tyler Teuscher.

II. RATE BASE

2. Working Capital: AES Ohio objects to the recommendation in the Staff Report to disallow AES Ohio's request for a working capital allowance because the Company did not submit a lead-lag study to support an allowance for cash working capital. Staff Report, p. 11. That recommendation is unreasonable and unlawful because the Commission's rules do not require a lead-lag study to include a working capital allowance, and AES Ohio requires working capital even without a need for cash working capital. This objection is supported by the supplemental testimony of Craig Forestal.

3. Capitalization of Earnings - Based Incentive Compensation: AES Ohio objects to the recommendation in the Staff Report (p. 10) to exclude from base rates all capitalized earnings-based incentive compensation as shareholders and not ratepayers should fund earnings-based incentives from the Commission's Opinion and Order going forward. That recommendation is unreasonable because the total amount of compensation that AES Ohio pays to its employees is consistent with market rates, the costs are necessary to provide service to customers and the bonuses provide incentives to AES Ohio's employees to provide excellent service at a low cost, which benefits customers. This objection is supported by the supplemental testimony of Jeremy Buchanan.

4. Account 362 Subaccounts: AES Ohio objects to the recommendation by Staff regarding balances assigned to subaccounts for Account 362.13, Station Equipment – Computers; Account 362.20 Station Equipment – Vehicles; Account 362.60 Station Equipment – EDS and Account 362.71, Station Equipment – Multiplex with the average service life

utilized. The recommendation with the average service life and type curve is unreasonable and unlawful because Staff applied an incorrect average service life that does not match the plant balances to those subaccounts. This objection is supported by the supplemental testimony of John Spanos.

5. Accounts 362.20 and 396: AES Ohio objects to the recommendation by Staff regarding the use of a square curve for assets in Account 362.20, Station Equipment – Vehicles and Account 396, Power Operated related to the vehicle fleet. Staff Report, pp. 9, 48-54, 67-69 (Schedules B-2.1, B-3.2). This recommendation is unreasonable and unlawful because Staff's recommendation is not consistent with the life characteristics of vehicles or power operated equipment based on age, condition, and mile thresholds, which vary by usage. This objection is supported by the supplemental testimony of John Spanos.

III. RATE OF RETURN

6. Return on Equity – Failure to Address Company's Recommendation: AES Ohio objects to the recommendation in the Staff Report to reject the Company's recommended cost of common equity of 10.50% in favor of a range of 9.28% to 10.29%. Staff Report, pp. 21-22, 177 (Schedule D-1). That recommendation is unreasonable and unlawful because it fails to address evidence supporting the Company's reasonable recommendation. This objection is supported by the supplemental testimony of Adrien McKenzie.

7. Return on Equity – Unreasonable Proxy Group: AES Ohio objects to the proxy group used in the Staff Report to calculate the Company's cost of common equity. Staff Report, pp. 21-22. The use of that proxy group is unreasonable and unlawful because it is very constrained, increasing the potential for error and reducing the reliability of Staff's

recommended cost of common equity. This objection is supported by the supplemental testimony of Adrien McKenzie.

8. Return on Equity – CAPM: AES Ohio objects to the application of the Capital Asset Pricing Model ("CAPM") in the Staff Report. Staff Report, pp. 21-22. The application of CAPM in the Staff Report is unreasonable and unlawful because it uses a market risk premium from an internet source called Fairness Finance, which does not provide a reliable guide to investors' expectations and is incomplete. This objection is supported by the supplemental testimony of Adrien McKenzie.

9. Return on Equity – Consideration of a Comparable Earnings Approach: AES Ohio objects to the failure of the Staff Report to consider the comparable earnings approach based on earned rates of return. Staff Report, pp. 21-22. The failure to consider this approach is unreasonable and unlawful. This objection is supported by the supplemental testimony of Adrien McKenzie.

10. Return on Equity – Consideration of a Risk Premium Approach: AES Ohio objects to the failure of the Staff Repot to consider the risk premium approach based on earned rates of return. Staff Report, pp. 21-22. The failure to consider this approach is unreasonable and unlawful. This objection is supported by the supplemental testimony of Adrien McKenzie.

11. Return on Equity – Consideration of Implications of the Company's Bond Rating: AES Ohio objects to the failure of the Staff Report to consider the implications of the Company's below investment grade bond rating from S&P Global Ratings. Staff Report, pp. 21-22. The failure to consider those implications is unreasonable and unlawful because the Company's bond rating implies greater risks and a higher cost of equity than

reflected in the Staff's proxy group on average. This objection is supported by the supplemental testimony of Adrien McKenzie.

IV. OPERATING INCOME

12. Vegetation Management Expense: AES Ohio objects to the recommendation in the Staff Report of an annual baseline of $17,500,000 for vegetation management expenses. Staff Report, pp. 15, 92 (Schedule C-3.9). That recommendation is unreasonable and unlawful because the expected level of annual vegetation management expenses is $30,000,000. AES Ohio Schedule C-3.9. This objection is supported by the supplemental testimony of Mark Vest.

13. Deferred Vegetation Management Expense: In the alternative to AES Ohio Objection No. 12, AES Ohio objects to the recommendation in the Staff Report for the Company to continue deferral of its incremental vegetation management expenses in excess of $17,500,000, subject to a $5,000,000 annual cap. Staff Report, pp. 15. That recommendation is unreasonable and unlawful because to the extent the Commission adopts a $17,500,000 baseline for vegetation management expense, there should be no annual cap on the deferral of incremental vegetation management expense or, at a minimum, at a cap of no less than $12,500,000 annually. This objection is supported by the supplemental testimony of Mark Vest.

14. Amortization of Regulatory Asset Relating to Deferred Vegetation Management Expense: AES Ohio objects to the recommendation in the Staff Report for AES Ohio to amortize its current regulatory asset relating to deferred vegetation management expense over five years. Staff Report, p. 15. That recommendation is unreasonable and unlawful

because that regulatory asset should be recovered over three years. This objection is supported by the supplemental testimony of Tyler Teuscher.

15. Property Tax Expense: AES Ohio objects to the recommendation in the Staff Report to adjust property tax expense. Staff Report, pp. 15, 93 (C-3.10). That recommendation is unreasonable and unlawful because the Staff Report failed to account for the historical average increase of 1.5% in such expense, WPC-3.10c. This objection is supported by the supplemental testimony of Frank Salatto.

16. Income Tax Expense: AES Ohio objects to the recommendation in the Staff Report to adjust federal and state income tax expense to reflect the flow-through effects of Staff's adjustments to test year revenue, expenses, and rate base. Staff Report, pp. 13, 84 (Schedule C-3.1). That recommendation is unreasonable and unlawful because of the flow-through effects of Staff's adjustments to test year revenue, expenses, and rate base set forth in these Objections. This objection is supported by the supplemental testimony of Frank Salatto.

17. Deferred Municipal Income Tax Deficiency Expense: AES Ohio objects to the recommendation in the Staff Report for AES Ohio to amortize its current regulatory asset relating to a deficiency in deferred municipal income tax expense over five years. Staff Report, p. 13. That recommendation is unreasonable and unlawful because that regulatory asset should be amortized over three years. This objection is supported by the supplemental testimony of Tyler Teuscher.

18. Energy Efficiency Rider Revenue and Expense: AES Ohio objects to the recommendation in the Staff Report to remove $773,286 in labor and labor-related expenses associated with the Energy Efficiency Rider from the test year. Staff report, pp.

14, 88 (Schedule C-3.5). That recommendation is unreasonable and unlawful because it removes expenses that were also removed on Staff Report, pp. 96, 97 (Schedule C-3.13, C-3.14). This objection is supported by the supplemental testimony of Craig Forestal.

19. Annualized Payroll Tax Expense: AES Ohio objects to the methodology by which Staff annualized test year Federal Insurance Contributions Act ("FICA") tax expense. Staff Report, pp. 14, 95 (Schedule C-3.12). That recommendation is unreasonable and unlawful because it: (i) is based on an annualized amount using ten calendar months of actual data that excludes March and May, which substantially lowers the actual amount of FICA taxes paid by AES Ohio in the Test Year, as well as the expected ongoing level; and (ii) fails to include the impact that the 1.8% overall pay increase given to AES Services employees will have on FICA taxes going forward. This objection is supported by the supplemental testimony of Craig Forestal.

20. AES Ohio Employees' Salaries and Wages Expense: AES Ohio objects to the methodology by which Staff calculated labor expense. Staff Report, pp. 14, 96 (Schedule C-3.13). That recommendation is unreasonable and unlawful because the Staff Report erroneously reduced labor expense for nonjurisdictional and non-O&M expenses twice, and utilized the wrong number of hours to annualize expense. This objection is supported by the supplemental testimony of Craig Forestal.

21. AES Ohio Union Employee Pay Increase: AES Ohio objects to the Staff's failure to annualize a 2.75% AES Ohio union employee pay increase. That recommendation is unreasonable and unlawful because the increase is a fixed, known and measurable increase that occurred within the test year. This objection is supported by the supplemental testimony of Craig Forestal.

22. AES Services Employees' Salaries and Wages Expense: AES Ohio objects to the methodology by which Staff annualized labor expense. Staff Report, pp. 14, 96 (Schedule C-3.13). That recommendation is unreasonable and unlawful because the Staff Report failed to annualize a 1.8% overall pay increase that became effective January 1, 2021, and utilized the actual results of May 2020, which is outside the Test Year. This objection is supported by the supplemental testimony of Craig Forestal.

23. Short-Term Compensation ("STC") and Long-Term Compensation ("LTC") Expense: AES Ohio objects to the recommendation in the Staff Report to remove 75% of STC and eliminate 100% of LTC for both AES Ohio and AES Services employees. Staff Report, pp. 15-16, 96 (Schedule C-3.13). That recommendation is unreasonable and unlawful because the expenses associated with STC and LTC are prudently incurred, the total amount of compensation is consistent with market rates, the costs are necessary to provide service to customers, such compensation incentivizes employees to reduce expenses, and if the amounts are to be removed, the actual portion of STC based on financial metrics is only 45%. This objection is supported by the supplemental testimonies of Craig Forestal and Jeremy Buchanan.

24. Annualize Pay Increases into STC and LTC: AES Ohio objects to the Staff Report's calculations of STC and LTC to the extent that they fail to recognize the impacts of fixed, known and measurable pay increases that occurred during the Test Year. Staff Report, pp. 16, 97 (Schedule C-3.14). That recommended level of expense is unreasonable and unlawful because the January 1, 2021 pay increase to AES Ohio and AES Services employees is known to have happened during the Test Year and will directly impact STC

and LTC expense going forward, which are awarded as a percentage of base salaries. This objection is supported by the supplemental testimony of Craig Forestal.

25. Annualize Employee Pensions and Benefits Expense: AES Ohio objects to the failure of the Staff Report to update pension and other postemployment benefits expense to reflect updated actuarial data. Staff Report, pp. 16, 97 (Schedule C-3.14). That failure to utilize updated actuarial data is unreasonable and unlawful because the updated annual expense amounts, which began January 1, 2021, are a fixed, known and measurable change that occurred within the Company's Test Year. This objection is supported by the supplemental testimonies of Craig Forestal and Matt Roach.

26. Customer Programs Expense: AES Ohio objects to the recommendation in the Staff Report to reject Demand Side Management ("DSM") customer program expense in the test year. Staff Report, pp. 17-18, 108 (Schedule C-3.25). That recommendation is unreasonable and unlawful because those programs provide an overall net benefit to customers. This objection is supported by the supplemental testimony of Thomas Tatham.

27. Customer Programs Expense Deferral: AES Ohio objects to the recommendation in the Staff Report to reject a deferral for DSM customer program expense. Staff Report, pp. 17-18, 108 (Schedule C-3.25). That recommendation is unreasonable and unlawful because the Staff Report did not consider setting a cap on program expenditures and establishing a regulatory liability account if annual expenditures fall below that cap. This objection is supported by the supplemental testimony of Thomas Tatham.

28. Duplicative Expenses: AES Ohio objects to the recommendation in the Staff Report to disallow certain test year expenses reflected in Schedule C-3.21 and C-3.27. Staff

Report, pp. 6, 17, 22, 23, 104, 110 (Schedules C-3.21 and C-3.27). That recommendation is unreasonable and unlawful because it includes duplicative adjustments for Miscellaneous Expense Adjustment and Mechanical Construction in the amount of $669,306.85. This objection is supported by the supplemental testimony of Patrick Donlon.

29. Out-of-Test-Year Services Expense: AES Ohio objects to the recommendation in the Staff Report to disallow $1,384,139 of expenses for services that were performed before the test year. Staff Report, pp. 19, 110 (Schedule C-3.27). That recommendation is unreasonable and unlawful for two reasons. First, $916,283.55 of those expenses were properly accrued, i.e. the expense was reversed out during the test year resulting in a zero-dollar impact to the test year. Second, $467,855.29 of those expenses occurred before the test year started but should be included in test year expenses because there are offsetting expenses that occurred at the end of the test year that are not included in test year expenses because they were recorded on AES Ohio's books after the test year concluded. This objection is supported by the supplemental testimony of Patrick Donlon.

30. Miscellaneous Expense: AES Ohio objects to the recommendation in the Staff Report to disallow expenses for attorneys for the rate case, ice for linemen, and cable and satellite expenses reflected in Schedule C-3.21 and C-3.27. Staff Report, pp. 6, 17, 22, 23, 104, 110 (Schedules C-3.21 and C-3.27). That recommendation is unreasonable and unlawful because they were prudently incurred expenses necessary to maintain safe and reliable electricity. This objection is supported by the supplemental testimony of Patrick Donlon.

31. Deferred Uncollectible Expense: AES Ohio objects to the recommendation in the Staff Report to eliminate its current regulatory asset relating to uncollectible expense. Staff

Report, p. 16. That recommendation is unreasonable and unlawful because the Commission granted the Company the authority to defer its uncollectible expense in Case Nos. 15-1830-EL-AIR, *et al*. This objection is supported by the supplemental testimony of Tyler Teuscher.

32. Deferred DIR Audit Expense: AES Ohio objects to the recommendation in the Staff Report to eliminate its current regulatory asset relating to expense associated with the Compliance Audit of the Distribution Investment Rider ("DIR"). Staff Report, pp. 17, 106 (Schedule C-3.23). That recommendation is unreasonable and unlawful because that expense was incurred pursuant to the requirements of the Company's then-existing Standard Service Offer. This objection is supported by the supplemental testimony of Tyler Teuscher.

33. Customer Deposit Interest Expense Adjustment: AES Ohio objects to the recommendation by Staff to reduce the average of customer deposit interest expense by $128,774. Staff Report, p. 16. That recommendation is unreasonable and unlawful because the average to be excluded should have been $77,857 instead. This objection is supported by the supplemental testimony of Lauren Whitehead.

34. Customer Deposit Interest Expense Adjustment Regarding FERC 235 Balances: AES Ohio objects to the recommendation by Staff adjusting FERC 235 balances using a thirteen-month average. Staff Report, p. 16. That recommendation is unreasonable and unlawful because Staff did not carry forward the updated customer deposit balance to calculate interest expense in Staff Schedule C-3.16. This objection is supported by the supplemental testimony of Lauren Whitehead.

V. RATES AND TARIFFS

35. Small Constant Unmetered Service: AES Ohio objects to the recommendation in the Staff Report to disallow the Company's proposed rate for Small Constant Unmetered Service. Staff Report, p. 24. That recommendation is unreasonable and unlawful because this service aligns with customer needs where metered service is not readily available, and the customer's equipment draws less power than can be practically or economically metered at each individual service location. This objection is supported by the supplemental testimony of Mark Vest.

36. Customer Deposits: AES Ohio objects to the recommendation in the Staff Report for the Company to offer customers the ability to pay customer deposits in three installments instead of just one payment. Staff Report, p. 23. That recommendation is unreasonable and unlawful for three reasons. First, the Ohio Administrative Code does not require that electric distribution utilities offer customers the option of paying a deposit in installments. Second, AES Ohio currently goes beyond the deposit requirements prescribed by the Ohio Administrative Code. Third, other utilities do not have a similar requirement in their tariffs, there should be consistency across the state by introducing this change as part of a rule review proceeding. This objection is supported by the supplemental testimony of Robert Adams.

VI. RATE DESIGN

37. Residential Customer Charge: AES Ohio objects to the recommendation in the Staff Report that the residential customer charges be lowered. Staff Report, pp. 28-29. That recommendation is unreasonable and unlawful because it fails to properly allocate costs based upon cost causation. This objection is supported by the supplemental testimony of Tyler Teuscher.

38. Low Load Factor Provision: AES Ohio objects to the recommendation in the Staff Report that AES Ohio's low load factor proposal be rejected. Staff Report, pp. 31-32. That recommendation is unreasonable and unlawful because that provision is intended to provide a safety net for customers who have atypical usage characteristics that would result in a bill that is far too large for the level of service that the customer utilizes. This objection is supported by the supplemental testimony of Tyler Teuscher.

Respectfully submitted,

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CERTIFICATE OF SERVICE

I certify that a copy of the foregoing Objections of The Dayton Power and Light Company d/b/a AES Ohio to the Staff Report has been served via electronic mail upon the following counsel of record, this 25th day of August, 2021:

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