

BEFORE THE PUBLIC UTILITIES COMMISSION OF OHIO

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In the Matter of the :
 Regulation of the :
 Purchased Gas Adjustment :
 Clauses Contained within :
 the Rate Schedules of Duke: Case No. 18-218-GA-GCR
 Energy Ohio, Inc., and :
 Related Matters. :

In the Matter of the Audit:
 of the Uncollectible :
 Expense Rider of Duke : Case No. 18-318-GA-UEX
 Energy Ohio, Inc., and :
 Related Matters. :

In the Matter of the :
 Application of Duke Energy:
 Ohio, Inc., for Approval :
 of an Adjustment of Its : Case No. 18-418-GA-PIP
 Interim and Temporary PIPP:
 Plan and Rider Case. :

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PROCEEDINGS

before Ms. Sarah Parrot, Attorney Examiner, at the
 Public Utilities Commission of Ohio, 180 East Broad
 Street, Room 11-C, Columbus, Ohio, called at 10:07
 a.m. on Tuesday, September 10, 2019.

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APPEARANCES:

Duke Energy Ohio, Inc.
By Ms. Elizabeth H. Watts
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On behalf of the Applicant.

Interstate Gas Supply, Inc.
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On behalf of the Interstate Gas
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Bruce J. Weston, Ohio Consumers' Counsel
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On behalf of the Residential Consumers of
Duke Energy Ohio, Inc.

Dave Yost, Ohio Attorney General
By Mr. Robert Eubanks,
Assistant Attorney General
Public Utilities Section
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On behalf of the Staff of the PUCO.

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COMMISSION-ORDERED EXHIBIT IDENTIFIED ADMITTED

3 PIPP Audit Report, Case
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4 GCR Audit Report, Case
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5 Redacted Version of the GCR
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JOINT EXHIBIT IDENTIFIED ADMITTED

1 Stipulation and Recommendations 7 22

- - -

1 Tuesday Morning Session,
2 September 10, 2019.

3 - - -

4 EXAMINER PARROT: This is the
5 continuation of the hearing in Case No. 18-218-GA-GCR
6 which is captioned in the Matter of the Regulation of
7 the Purchased Gas Adjustment Clauses contained within
8 the Rate Schedules of Duke Energy Ohio, Inc., and
9 Related Matters; Case No. 18-318-GA-UEx captioned in
10 the Matter of the Uncollectible Expense Rider of Duke
11 Energy Ohio, Inc., and Related Matters; and finally
12 Case No. 18-418-GA-PIP captioned in the Matter of the
13 Percentage of Income Payment Plan Rider of Duke
14 Energy Ohio, Inc., and Related Matters.

15 I would just note for the record that
16 these three cases were originally called for hearing
17 on April 2, 2019, and the hearing was subsequently
18 continued to today.

19 Good morning, everyone. My name is Sarah
20 Parrot. I am the Attorney Examiner assigned by the
21 Commission to hear these three cases.

22 Let's start with appearances beginning
23 with the Company and work our way around.

24 MS. WATTS: Good morning, your Honor.
25 Elizabeth H. Watts, 139 East Fourth Street,

1 Cincinnati, Ohio.

2 EXAMINER PARROT: Thank you.

3 Staff.

4 MR. EUBANKS: Robert Eubanks, Attorney
5 General's Office, 30 East Broad Street, 16th Floor,
6 here on behalf of the Commission.

7 EXAMINER PARROT: OCC.

8 MR. MICHAEL: Good morning, your Honor.
9 On behalf of Duke's residential utility consumers,
10 the Office of the Ohio Consumers' Counsel by Bill
11 Michael.

12 EXAMINER PARROT: IGS.

13 MR. NUGENT: Good morning, your Honor.
14 On behalf of Interstate Gas Supply, Inc., Michael
15 Nugent and Joseph Olikier, 6100 Emerald Parkway,
16 Dublin, Ohio 43016.

17 EXAMINER PARROT: Thank you, everyone.

18 I would note for the record that some of
19 the parties to these proceedings filed on July 26,
20 2019, a Stipulation and Recommendation for the
21 Commission's consideration.

22 Let's begin, Ms. Watts, do you have some
23 exhibits you would like to mark?

24 MS. WATTS: We do have a Stipulation. We
25 would ask that Stipulation be marked Joint Exhibit 1.

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EXAMINER PARROT: So marked.

(EXHIBIT MARKED FOR IDENTIFICATION.)

MS. WATTS: May we approach, your Honor?

EXAMINER PARROT: You may.

MS. WATTS: And, your Honor, while we're in process, may we mark a couple other exhibits?

EXAMINER PARROT: You may.

MS. WATTS: May we mark the testimony of Jeff L. Kern as Duke Energy Ohio Exhibit 1?

EXAMINER PARROT: So marked.

(EXHIBIT MARKED FOR IDENTIFICATION.)

MS. WATTS: And may we mark as proof of publication in this case Duke Energy Exhibit 2?

EXAMINER PARROT: So marked.

(EXHIBIT MARKED FOR IDENTIFICATION.)

MS. WATTS: And may we approach?

EXAMINER PARROT: You may.

Any other exhibits we would like to mark at this time or not?

We can proceed with Mr. Kern's testimony.

MS. WATTS: Thank you, your Honor. Duke Energy Ohio would call Jeff Kern as a witness.

(Witness sworn.)

EXAMINER PARROT: Please have a seat.

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JEFF L. KERN

being first duly sworn, as prescribed by law, was examined and testified as follows:

DIRECT EXAMINATION

By Ms. Watts:

Q. Mr. Kern, do you have what's just been marked as Duke Energy Ohio Exhibit 1?

A. Yes, I do.

Q. And is that the testimony you prepared for this proceeding?

A. Yes, it is.

Q. Do you have any additions or corrections?

A. No, I do not.

Q. Are the answers contained therein true and accurate to the best of your knowledge?

A. Yes, they are.

Q. If I were to ask you those questions again today, would you change any of them, your answers?

A. No, I would not.

MS. WATTS: Mr. Kern is available for cross-examination.

EXAMINER PARROT: Any questions from IGS?

MR. NUGENT: No, your Honor.

EXAMINER PARROT: Mr. Eubanks?

1 MR. EUBANKS: No, your Honor.

2 EXAMINER PARROT: And Mr. Michael?

3 MR. MICHAEL: Yes, your Honor. Thank
4 you.

5 - - -

6 CROSS-EXAMINATION

7 By Mr. Michael:

8 Q. Mr. Kern, during the audit period Duke
9 utilized its propane facilities to maintain
10 distribution operating pressure on a number of days,
11 correct?

12 A. That is correct.

13 Q. And maintaining proper operating pressure
14 is necessary to keep the system running, correct?

15 A. Correct.

16 Q. And due to the fact Duke uses propane
17 facilities to maintain distribution operating
18 pressure, which is necessary to keep the system
19 running, all of Duke's gas customers benefited from
20 the use of that propane, correct?

21 A. That is correct.

22 Q. And had it not been for the need to
23 maintain distribution operating pressures, it would
24 not have been necessary for Duke to use its propane
25 facilities during the audit period, correct?

1 A. Yes.

2 Q. And Exeter was the auditor in this case,
3 correct?

4 A. Yes.

5 Q. And it found during the audit period the
6 cost associated with the propane facilities were
7 allocated only to Duke's GCR customers, correct?

8 A. Yes.

9 Q. Does Duke, Mr. Kern, compare its GCR rate
10 against other local distribution companies' GCR
11 rates?

12 A. Yes.

13 Q. How often do they do that?

14 A. It is usually kept up monthly, you know,
15 for internal documentation.

16 Q. And why does Duke do that?

17 A. It's just a comparison to see if our GCR
18 is, you know, getting too high or too low or if it's
19 comparable to what --

20 Q. And during the audit period, did you make
21 that comparison?

22 A. Yes, I did.

23 Q. And when you made that comparison, did
24 you find that Duke's GCR cost was greater than other
25 LDCs?

1 A. It was higher than the SSO -- SSO or SSC,
2 whatever it is, of the other three major utilities in
3 Ohio.

4 Q. Has Duke ever evaluated conducted --
5 conducting a competitive auction in -- in lieu of
6 utilizing the GCR mechanism?

7 A. We have looked into that in the past.

8 Q. And what was the most recent time that
9 Duke has looked into that in the past?

10 A. As far as, you know, anything official
11 other than, you know, you kind of look at it all the
12 time, but I think it was back in 2006.

13 Q. Would that have been in connection with
14 the White Paper?

15 A. It was about that time, yes.

16 Q. Okay. And do you recall what the
17 conclusion of that White Paper was?

18 A. There was the conclusion of the White
19 Paper and then there was the Company's response to
20 the White Paper because the White Paper actually
21 wasn't written by Duke Energy. It was written by the
22 other parties at that time. And the conclusion of
23 the White Paper was that we should go ahead and do an
24 auction and basically get out of the GCR.

25 Q. Duke uses hedging in connection with its

1 GCR program, correct?

2 A. That is correct.

3 Q. Okay. And how are hedging decisions made
4 during the gas procurement process?

5 A. During the bulk of the audit period, and
6 it did change due to our merger with Piedmont, but we
7 had meetings on a monthly basis to discuss current
8 market conditions and, you know, where we thought the
9 market was going to go and how much we have hedged at
10 that point and how much our plan allowed us to hedge
11 and would make decisions on when the right time was
12 to enter into, you know, some kind of fixed cost deal
13 or collar or a cap.

14 Q. So if I heard you correctly, Mr. Kern, I
15 think I heard you mention three different types of
16 hedging --

17 A. Right.

18 Q. -- mechanisms? Could you please describe
19 for me what those are in more detail and if there are
20 other hedging mechanisms other than those three that
21 Duke considers, identify those and explain those for
22 me, please.

23 A. Duke pretty much considers those three,
24 and they are all done on the physical side rather
25 than making a financial transaction. The fixed price

1 is simply making an agreement with a supplier to
2 deliver a particular quantity of gas at some point in
3 the future, you know, every day from this date to
4 that date for a price that is set at that time.

5 A cap would be setting a high price to
6 say that if the market -- when it comes time to
7 actually take delivery of the gas, if market is lower
8 than that cap, then we will just pay the market
9 price. But if the market price goes higher than that
10 cap, we will just be capped and will have to pay that
11 capped price.

12 And then the collar is kind of similar to
13 the cap, but it's got a floor as well and so there is
14 a range and if the market price is in that range, we
15 just pay the market price and if it is over, we will
16 pay the cap and if it's under, we pay the floor --

17 Q. But -- I apologize. Were you through?

18 A. I was going to say but it's all based on
19 actually purchasing gas.

20 Q. Okay. And are Duke's goals for each one
21 of those three hedging mechanisms the same?

22 A. Yes.

23 Q. And what is that goal?

24 A. The goal is to reduce volatility in the
25 GCR.

1 Q. And how often will -- is the hedging
2 program evaluated by Duke?

3 A. It is periodically. I am not sure
4 exactly, you know, if there is any set that, you
5 know, we have to review it every couple of years or
6 something, but it was reviewed extensively with the
7 merger with Piedmont.

8 Q. Mr. Kern, you're familiar with what a
9 certified retail natural gas supplier is, correct?

10 A. Yes.

11 Q. And may I refer to that as CRNG for
12 the --

13 A. Sure.

14 Q. -- for the purpose of our discussion?
15 Does Duke evaluate the prices that CRNGs charge these
16 customers?

17 A. No, generally not.

18 Q. Why not?

19 A. Because it's -- we really don't have the
20 manpower to do such analysis on a regular basis and
21 there's not a whole lot we could do with the
22 information that we got.

23 Q. Does Duke allow CRNGs to charge
24 non-commodity products and services through its
25 consolidated billing program?

1 A. That I am not sure.

2 MS. WATTS: Objection. I don't see how
3 that has any relevance to the GCR mechanism.

4 MR. MICHAEL: He already answered the
5 question, so I'll move on.

6 Q. (By Mr. Michael) Mr. Kern, you have
7 occasion to see Duke's residential customer bills; is
8 that correct? Do you know what Duke's bill looks
9 like?

10 A. I'm a customer of Duke, so I see the bill
11 when it comes to my house.

12 Q. Okay. Do the bills have -- on Duke's
13 bills, does Duke provide the GCR rate that are being
14 served by CRNG customers?

15 Inartfully put. Let me reask that, if I
16 may. Does Duke provide the GCR rate on residential
17 customers' bills that are being served by a CRNG?

18 MR. NUGENT: Objection, your Honor. It's
19 irrelevant and beyond the scope of this proceeding.

20 MR. MICHAEL: Well, I mean, they're -- we
21 are evaluating Duke's management of its gas
22 procurement program. I think we think an indicia of
23 the quality with which they manage that program can
24 and is reflected on price comparisons between GCR
25 and -- for GCR customers and shopping customers alike

1 which is to say if the GCR is higher, which Mr. Kern
2 admitted, then CRNG prices then when -- the
3 Commission could consider that as an indicia there
4 are management problems.

5 MS. WATTS: I would object because I
6 don't believe Mr. Kern admitted specifically the GCR
7 was higher in any respect.

8 MR. MICHAEL: Well, than other GCR SSO
9 rates he did.

10 MS. WATTS: I don't believe he said that.

11 MR. NUGENT: Your Honor, CRNG prices are
12 not an issue in this proceeding.

13 EXAMINER PARROT: I am going to overrule
14 the objections. Give you a little leeway,
15 Mr. Michael.

16 MR. MICHAEL: Thank you, your Honor.

17 Karen, could you please repeat the
18 question.

19 (Record read.)

20 A. I do not know.

21 Q. Do you know if Duke provides any
22 information to its customers that are GCR customers
23 that are looking to shop?

24 A. Again, I do not know.

25 Q. I would like to go back to our earlier

1 discussion about the propane facilities and the use
2 of those, Mr. Kern, if we could. Were -- how long
3 were the propane facilities used during the audit
4 period?

5 A. I don't have that in front of me. They
6 were used periodically when necessary, but I couldn't
7 tell you exactly how many days they were used during
8 the audit period.

9 Q. Mr. Kern, do you know when the decision
10 was made to charge only GCR customers for the use of
11 the propane facilities?

12 A. It was around 2005 that we changed the
13 way -- prior to that, the idea was to include the
14 cost of the propane, the entire cost, not the
15 incremental cost, through the CCCR to, you know, get
16 the CRNG customers to pay their fair share. But a
17 change was made at that point because if you
18 charged -- you are going to charge them for the full
19 value of the propane, they should actually get the
20 propane and that's when a change was made and it was
21 included in our FRAS tariff, and it might be in the
22 CCCR as well, but I know it's definitely in the FRAS
23 tariff that where we give the suppliers the option of
24 delivering less than their full targeted supply
25 quantity on days when that targeted supply quantity

1 is higher than 80 percent of their maximum daily
2 quantity and in effect allow the suppliers to choose
3 if they want to use propane. And the idea was that
4 they would deliver less than their targeted supply
5 quantity and the difference would be made up by our
6 propane and then they would pay the full value of
7 that propane.

8 MR. MICHAEL: And, your Honor, I would
9 move to strike all of the witness's answer as
10 nonresponsive after I believe he said something to
11 the effect of somewhere in 2005. My question was
12 when was the decision made to only charge GCR
13 customers for the use of the propane facilities, and
14 he clearly stated, as I said, something to the effect
15 of somewhere around 2005, and I think everything
16 after that is nonresponsive.

17 MS. WATTS: Your Honor, the witness was
18 more fully answering the very question Mr. Michael
19 put to him, so I don't know how we can parse that
20 question in any different way.

21 EXAMINER PARROT: And I am going to deny
22 your motion, Mr. Michael.

23 MR. MICHAEL: Thank you, your Honor.

24 EXAMINER PARROT: Allow the answer to
25 stand.

1 MR. MICHAEL: Thank you.

2 Q. (By Mr. Michael) Mr. Kern, you are
3 familiar with the concept of a firm -- firm
4 customers, correct?

5 A. Yes.

6 Q. And can you please describe for me what
7 that is.

8 A. Well, firm customer is the opposite of
9 interruptible customer. It means we will get the gas
10 to them; you know, they have priority over an
11 interruptible customer. Where the load is high we
12 can tell an interruptible customer you have to stop
13 using gas, whether they switch to an alternative fuel
14 or just shut their facility down, but they can be
15 interrupted in times of need, but a firm customer
16 cannot. We get gas to them.

17 Q. What customers are firm customers?

18 A. Any customer that's not an interruptible
19 customer.

20 Q. Okay. Would that include those customers
21 on Duke's GCR?

22 A. All the GCR customers would be firm
23 customers.

24 Q. Would that be -- include customers served
25 by a CRNG?

1 A. Yes.

2 MR. MICHAEL: If I could just have a
3 minute, your Honor, and talk with my colleagues.

4 EXAMINER PARROT: You may.

5 MR. MICHAEL: Thank you, your Honor. I
6 have no further questions.

7 Thank you, Mr. Kern. I appreciate it.

8 EXAMINER PARROT: Any redirect?

9 MS. WATTS: May I have a moment?

10 EXAMINER PARROT: You may.

11 MS. WATTS: Thank you, your Honor. I
12 guess one or two questions briefly.

13 - - -

14 REDIRECT EXAMINATION

15 By Ms. Watts:

16 Q. Do you recall, Mr. Kern, counsel for OCC
17 asking you questions about whether you compared --
18 internally compared a GCR rate with other local
19 distribution company rates?

20 A. Yes.

21 Q. And whether you also compared the GCR
22 rate with CRNG rates?

23 A. Yes.

24 Q. Have you compared -- have you done that
25 comparison recently?

1 A. We did have a comparison of the GCR to
2 the other major utilities in Ohio, their SSO, for the
3 12 months ended August 2018.

4 Q. And what was the result of that
5 comparison?

6 A. The results were that the GCR was lower
7 by about 20 some cents compared to the average of
8 Vectren and Columbia of Ohio.

9 MS. WATTS: Okay. I have nothing
10 further. Thank you, your Honor.

11 MR. NUGENT: No questions, your Honor.

12 EXAMINER PARROT: Staff?

13 MR. EUBANKS: No questions.

14 EXAMINER PARROT: Mr. Michael?

15 MR. MICHAEL: No questions, your Honor.

16 EXAMINER PARROT: Thank you, Mr. Kern.

17 THE WITNESS: Thank you, your Honor.

18 MS. WATTS: Your Honor, I would like to
19 move admission of Duke Energy Ohio Exhibits 1 and 2,
20 and if now is the appropriate time, I would like to
21 also move exhibit Joint Exhibit 1.

22 EXAMINER PARROT: Are there any
23 objections?

24 Hearing none, Joint Exhibit 1 as well as
25 Duke Exhibits 1 and 2 are admitted into the record.

1 (EXHIBITS ADMITTED INTO EVIDENCE.)

2 EXAMINER PARROT: Mr. Eubanks.

3 MR. EUBANKS: Yes, your Honor. I believe
4 the parties have agreed to the admission into the
5 record of the independent accountant's report for
6 Cases 18-218, 18-318, and 18-418. I am going to
7 bring those documents up to be marked.

8 EXAMINER PARROT: Okay.

9 MR. EUBANKS: If we could mark the 418 --
10 well, let's see here. Mark the 218 report as
11 Commission's Exhibit 1, the 318 as Commission's
12 Exhibit 2, and 418 as Exhibit's -- Exhibit 3.

13 EXAMINER PARROT: Okay. Hang on a
14 second. Let's go through them. So you are starting
15 with Commission-Ordered Exhibit 1 as the -- is that
16 the financial audit report that Deloitte filed in the
17 docket?

18 MR. EUBANKS: Yes, yes.

19 EXAMINER PARROT: We need to be specific
20 again.

21 MR. EUBANKS: Yes, for 18-218.

22 EXAMINER PARROT: Hang on a second. I'm
23 confused. I thought you decided to start with 218.

24 MR. EUBANKS: I did.

25 EXAMINER PARROT: Okay. So

1 Commission-Ordered Exhibit 1 is the financial audit
2 report that Deloitte filed in the docket. Exhibit --
3 Ordered Exhibit 2 is the uncollectible expense audit
4 report?

5 MR. EUBANKS: Yes, for 18-318.

6 EXAMINER PARROT: And
7 Commission-Ordered -- Commission-Ordered Exhibit No.
8 3 is the PIPP audit report that was filed in
9 18-418-GA-PIP.

10 MR. EUBANKS: Yes.

11 EXAMINER PARROT: And the other two?

12 MR. EUBANKS: Yes, I will use with the
13 witness.

14 EXAMINER PARROT: Go ahead and proceed
15 with those.

16 MR. EUBANKS: Have we stipulated to the
17 other exhibits as well?

18 EXAMINER PARROT: Start with marking them
19 first and then we will deal with admission second.

20 MR. EUBANKS: So I would like to have
21 marked as Commission's Exhibit 4 the GCR audit report
22 for Case 18-218 and marked as Commission's Exhibit 5
23 the redacted version of the audit report for 18-218.
24 I will give these to you later after I use them to
25 identify.

1 EXAMINER PARROT: All right. Those
2 exhibits are also marked.

3 (EXHIBITS MARKED FOR IDENTIFICATION.)

4 MR. EUBANKS: At this time I would like
5 to -- I would like to call the auditor to the stand.

6 (Witness sworn.)

7 EXAMINER PARROT: Please have a seat.

8 MR. MICHAEL: Your Honor, at this point
9 OCC would like to object to the calling of the
10 auditor as a witness in this case, the auditor that
11 performed the management performance audit of gas
12 purchase practices and policies of Duke Energy. We
13 have stipulated that audit report into the record.
14 There is no reason, relevant reason, to have the
15 auditor testify further, and more importantly the
16 auditor has provided no written testimony in this
17 case.

18 The Commission's rules clearly call for
19 the filing, timely filing, of written testimony in
20 PUCO cases. The auditor did not file written
21 testimony in this case and to allow this witness to
22 testify at all would severely prejudice all parties
23 involved in this case, so we would object to any
24 testimony from this witness.

25 EXAMINER PARROT: Response.

1 MR. EUBANKS: In response the auditor is
2 not a party; therefore, he is not required to file
3 prefiled testimony. He was solely ordered by the
4 Commission to perform an audit report. As with any
5 witness that we would put on the stand, the typical
6 question would be whether or not in light of anything
7 that you reviewed or just to bring your testimony up
8 to date, whether or not you would change anything.

9 The auditor has become aware of the
10 Stipulation since he's done his audit report, and the
11 pertinent question that I need to ask the auditor is
12 in light of the Stipulation, whether or not he
13 believes it's reasonable to the extent that it
14 adopted his recommendations or modified his
15 recommendations. And I believe that's appropriate
16 because, once again, because, like I said, he's not a
17 party in the case. He is only acting on behalf of
18 the Commission, and he should be allowed to update
19 his audit report.

20 MR. OLIKER: Your Honor, may I here?

21 EXAMINER PARROT: Go ahead.

22 MR. OLIKER: I think what we are hearing
23 from the Attorney General's office is the potential
24 for the witness to give additional direct testimony
25 due to the mild clarification of the audit report. I

1 think this is legally semantics because Duke Energy
2 or IGS, as parties to the Stipulation, would be
3 entitled to cross-examine the auditor as a hostile
4 witness given the slight differences between the
5 Stipulation and the audit report, so whether it comes
6 in on direct or comes in on cross, I think it's just
7 the exact same question and just a matter of timing.

8 MR. MICHAEL: Well, I think I would call
9 it a little bit more than a matter of semantics. If
10 IGS wants to cross-examine a witness or if Duke wants
11 to cross-examine a witness, that's one thing. But
12 the witness has offered no direct testimony. There's
13 nothing to update in his direct testimony because
14 there is no direct testimony and there is a reason
15 why the Commission requires the filing of written
16 testimony by expert witnesses in cases and that is to
17 give everyone a fair, full opportunity to prepare for
18 a case and avoid surprises. The rules are what the
19 rules are.

20 And in this particular instance to allow
21 this witness to testify contravenes the rule
22 requiring filing of written testimony. And, further,
23 to the extent that anything he has to testify on in
24 terms of the difference between the settlement and
25 his audit report, we have concerns that it could

1 reveal confidential settlement discussions. And for
 2 that additional reason, he should not be able to
 3 testify.

4 EXAMINER PARROT: Thank you, Mr. Michael.

5 With that I think I am going to allow
 6 Staff to proceed with its direct examination of the
 7 witness.

8 Mr. Michael, your concerns have been
 9 noted on the record. I think let's go ahead and
 10 proceed with the examination, and at the conclusion
 11 of it, at that point I think if you wish to raise a
 12 motion to strike, we can proceed in that fashion.

13 So with that, Mr. Eubanks, go ahead and
 14 proceed.

15 - - -

16 JEROME D. MIERZWA

17 being first duly sworn, as prescribed by law, was
 18 examined and testified as follows:

19 DIRECT EXAMINATION

20 By Mr. Eubanks:

21 Q. Good morning.

22 A. Good morning.

23 Q. Could you state your name for the record.

24 A. My name is Jerome D. Mierzwa.

25 Q. Could you spell it.

1 A. My last name is spelled M-I-E-R-Z-W-A.

2 Q. And what is your position or employment?

3 A. I'm Principal and Vice President of
4 Exeter Associates.

5 Q. And has your company performed an audit
6 in this case?

7 A. Yes, we have.

8 Q. An audit for the GCR portion of the case?

9 A. Yes.

10 Q. Have you had a chance to review before
11 coming in for testimony today the documents that have
12 been marked as Staff's Exhibit -- Commission's
13 Exhibit 4 and 5, which would be the confidential and
14 the redacted versions of the audit report?

15 A. I have.

16 MR. EUBANKS: May I approach?

17 EXAMINER PARROT: You may.

18 Q. (By Mr. Eubanks) If you could, sir, if
19 you could review those documents and identify them
20 for me.

21 A. One of the -- there are two documents.
22 One document -- both documents are the audit report
23 that was prepared by Exeter. One document is the
24 confidential version; the other is the public
25 version.

1 Q. Were those reports prepared by you or at
2 your direction?

3 A. Yes, they were.

4 Q. Are they true and accurate copies?

5 A. Yes, they are.

6 Q. Would you change anything in the audit
7 reports?

8 A. Not that I am aware of.

9 Q. Are you familiar with the Stipulation
10 that was filed in this matter?

11 A. Yes, I am.

12 Q. Are you aware to what extent the
13 Stipulation adopted the recommendations in the audit
14 report?

15 A. Yes.

16 MR. MICHAEL: Objection, your Honor, just
17 to preserve on the previous grounds that I mentioned,
18 please.

19 EXAMINER PARROT: Noted. Go ahead and
20 answer.

21 A. I'm sorry. Repeat the question.

22 Q. Are you -- are you aware to what extent
23 the Stipulation adopted the recommendations in your
24 audit report?

25 A. Yes, I am.

1 Q. And did it adopt all of your
2 recommendations?

3 A. It generally adopted all our
4 recommendations except with respect to the treatment
5 of propane costs during the review period of the
6 audit.

7 Q. And how's -- what was the difference in
8 the -- your recommendation and what was adopted in
9 the Stipulation?

10 A. In the audit report we recommended that a
11 portion of the propane costs be collected on a pro --
12 going forward -- I'm sorry, a portion of the propane
13 costs incurred -- that were incurred during the audit
14 period be collected from Choice customers. The
15 Stipulation does not adopt that. The Stipulation
16 provides for the prospective recovery of propane
17 costs which is also -- which would be consistent with
18 the audit report also.

19 Q. In light of the differences between
20 the -- your recommendation and the Stipulation, would
21 you still find the Stipulation to be reasonable?

22 MR. MICHAEL: Objection for the grounds
23 that I began with.

24 EXAMINER PARROT: Noted. Go ahead.

25 A. Yes, I would.

1 Q. And were you -- were you consulted before
2 the adoption -- before the Stipulation was filed as
3 to whether or not it would reasonably -- whether or
4 not it reasonably adopted your recommendation?

5 A. Yes, I was.

6 MR. MICHAEL: Objection.

7 Q. And did you give the -- and when you were
8 consulted, what was your --

9 A. My recommendation --

10 MR. MICHAEL: Objection. I apologize for
11 that, but I got to do what I got to do.

12 EXAMINER PARROT: Mr. Michael, you can
13 just note a continuing objection, if that's easier.

14 MR. MICHAEL: I like doing it this way
15 but okay.

16 Q. And when you were consulted, what was
17 your -- what did you say with regards to the
18 Stipulation?

19 A. That the Stipulation was reasonable and
20 should be adopted.

21 MR. EUBANKS: Okay. With that I would
22 like to ask for the ad -- well, they've already been
23 admitted. With that I have no further questions of
24 the witness, and I tender him for cross-examination.

25 EXAMINER PARROT: Anything from IGS?

1 MR. OLIKER: No, thank you, your Honor.

2 EXAMINER PARROT: Company?

3 MS. WATTS: No, your Honor.

4 EXAMINER PARROT: Mr. Michael?

5 MR. MICHAEL: Your Honor, we would like
6 to move to strike those portions of the auditor's
7 testimony beginning with his provision of his opinion
8 as to whether or not the settlement in this case was
9 fair and reasonable, the reasons I articulated at the
10 point in time when Staff called this witness to
11 testify and for the reasons previously stated, those
12 portions of the testimony that I identified should be
13 stricken.

14 EXAMINER PARROT: Anything you wish to
15 add to your prior response, Mr. Eubanks, or anyone
16 else?

17 MR. EUBANKS: No, your Honor.

18 EXAMINER PARROT: All right. I am going
19 to reserve a ruling on your motion to strike,
20 Mr. Michael. With that being the case, if you wish
21 to question the witness, now is the time.

22 MR. MICHAEL: I do not.

23 EXAMINER PARROT: Okay. Thank you. All
24 right. It's my understanding the parties have
25 stipulated to the admission of Exhibit -- Ordered

1 Exhibits 1 through 5; is that the case?

2 All right. Commission-Ordered Exhibits 1
3 through 5 are admitted into the record.

4 (EXHIBITS ADMITTED INTO EVIDENCE.)

5 EXAMINER PARROT: Mr. Michael.

6 MR. MICHAEL: OCC calls Michael P. Haugh.
7 (Witness sworn.)

8 MR. MICHAEL: Your Honor, we would like
9 to have marked as OCC Exhibit 1 the direct testimony
10 of Michael P. Haugh.

11 EXAMINER PARROT: So marked.

12 (EXHIBIT MARKED FOR IDENTIFICATION.)

13 - - -

14 MICHAEL P. HAUGH

15 being first duly sworn, as prescribed by law, was
16 examined and testified as follows:

17 DIRECT EXAMINATION

18 By Mr. Michael:

19 Q. Would you state your name, please.

20 A. Sure. Michael P. Haugh.

21 Q. And could you state your business
22 address, please, Mr. Haugh.

23 A. Sure. I am testifying on behalf of the
24 Ohio Consumers' Counsel at 65 East State Street,
25 Columbus, Ohio 43215.

1 Q. And do you have before you what was
2 previously marked as OCC Exhibit 1?

3 A. I do.

4 Q. And can you identify that document.

5 A. That is my direct testimony in this case.

6 Q. And that was prepared by you or at your
7 direction?

8 A. It was.

9 Q. Do you have any corrections or
10 modifications to that testimony?

11 A. Yes. I have one correction on page 11,
12 line 14. It's -- it's supposed to be "independent
13 consultant," not "intendent consultant," so just
14 changing "intendent" with "independent." And that's
15 my only change.

16 Q. Thank you. And if I were to ask you the
17 questions, Mr. Haugh, reflected in OCC Exhibit No. 1
18 today, would your answers be the same?

19 A. They would.

20 MR. MICHAEL: Your Honor, I move for the
21 admission of OCC Exhibit 1, subject to
22 cross-examination.

23 EXAMINER PARROT: Thank you, Mr. Michael.
24 Anything from IGS?

25 MR. NUGENT: Yes. Your Honor, is now the

1 appropriate time to address motions to strike?

2 EXAMINER PARROT: Go ahead.

3 MR. NUGENT: I would move just to strike
4 the following portion of Mr. Haugh's direct
5 testimony, and if it's all right with you, your
6 Honor, I would address it by subject matter just to
7 keep things clean.

8 EXAMINER PARROT: Okay.

9 MR. NUGENT: First, IGS would move to
10 strike the reference to -- or recommendations related
11 to shadow billing. So to start I just move to strike
12 on page 3, lines 2 through 7, beginning with "Third,
13 I." Further down the page, IGS also moves to strike
14 lines 15 through 18 beginning with "Finally, I." On
15 page 7, IGS moves to strike lines 1 through 6. On
16 page 14, IGS moves to strike lines 3 through 16
17 beginning with "This information should be." IGS
18 also moves to strike Attachment 2 in its entirety.
19 And may I? May I approach, your Honor?

20 EXAMINER PARROT: You may.

21 MR. NUGENT: This is a copy of the
22 Opinion and Order that was entered in Duke's 2015
23 GCR. And I dog-eared the page I am referencing to.
24 It's page 28, paragraph 59. And about two-thirds of
25 the way down that paragraph, you'll see that in that

1 Order the Commission concluded, I'll paraphrase, that
2 OCC's request for modification of the Stipulation to
3 provide a comparison of Duke's GCR price to
4 suppliers' prices for natural gas is outside the
5 scope of this proceeding and has no bearing on
6 whether the Stipulation meets the three-part test.
7 The shadow billing request OCC raised in this
8 proceeding is almost identical to the shadow billing
9 request it made in the 2015 GCR. The Commission
10 determined that OCC's shadow billing testimony was
11 irrelevant in 2015, and we would argue that it should
12 do the same thing here about striking the testimony I
13 referenced a moment ago.

14 EXAMINER PARROT: Mr. Michael.

15 MR. MICHAEL: Well, your Honor, I would
16 first note that in the order there are things that
17 the Commission addresses beyond what Mr. Nugent
18 characterized as shadow billing, so I don't believe
19 that IGS can hang its hat solely on this order
20 because there was obviously more at issue than simply
21 shadow billing. I would simply direct your Honor to
22 the same provision of the order that Mr. Nugent
23 quoted from. It talks about the comparison as well
24 as issues involving firm billing and evaluation
25 alternatives, et cetera, so I don't think that

1 particular order, as I said, is something that IGS
2 can hang its motion to strike on.

3 Further, your Honor, this is a settlement
4 in a case. Parties are able to make recommendations
5 for the Public Utilities Commission to consider.
6 That is what Mr. Haugh is doing. It's certainly
7 related to a more thorough analysis and
8 recommendation of Duke's management of its gas
9 program.

10 And, further, to the extent that as I
11 question Mr. Kern and your Honor allowed me to
12 proceed with the questioning, the comparison in
13 prices can be reflective of the extent to which Duke
14 is managing its gas program properly.

15 So for those reasons I think the motion
16 to strike should be denied to simply allow the
17 Commission to give Mr. Haugh's testimony the
18 appropriate weight as it sees fit.

19 EXAMINER PARROT: And I am going to do
20 that, Mr. Michael. The motion is denied.

21 MR. NUGENT: Okay. Thank you, your
22 Honor. I do have some additional.

23 EXAMINER PARROT: Go ahead.

24 MR. NUGENT: Also IGS also moves to
25 strike any testimony that references Duke's 2015 GCR.

1 So beginning on page 12, lines 7 through 10, and that
2 begins with "In the previous Duke GCR audit report."
3 Page 13, lines 13 through 17, beginning at "That is
4 even worse for consumers" and ending at "during the
5 previous audit period." Page 14, lines 2 through 3,
6 the first sentence that ends with "since the last
7 audit period." And, here again, we move to strike
8 given that the information provided is irrelevant to
9 this case. The 2015 GCR examined a different
10 three-year time period that's at issue in this case.
11 We would argue that the information goes well beyond
12 the scope of this proceeding and, therefore, should
13 be stricken.

14 EXAMINER PARROT: Mr. Michael.

15 MR. MICHAEL: Thank you, your Honor.
16 And, once again, for the reasons I would rely on the
17 reasons I articulated previously in a response to
18 motions to strike, but I will also supplement those
19 comments, your Honor, by saying these will -- this is
20 obviously an ongoing audit of the LDCs' gas
21 management practices, this particular one for Duke,
22 and I think it presents a more fuller picture to --
23 of Duke's management practices to present the
24 Commission with what has happened over time.

25 There was some questions asked of Mr.

1 Kern during his direct examination about comparison
2 between Duke's GCR price versus other LDCs' SSO
3 prices. So, once again, I think the important point
4 is this information should be made available to the
5 Commission for it to give it the weight that it
6 considers and I think it's reflective of Duke's
7 management practices and provides a complete
8 historical picture of those practices for the PUCO to
9 consider and give it the weight that the PUCO
10 believes it's entitled to and, therefore, I think the
11 motion to strike should be rejected.

12 MR. NUGENT: Your Honor, Mr. Haugh
13 essentially copied the entirety of his 2015 testimony
14 and attached it and is now attempting to insert it
15 into the record here. We don't feel it has any
16 relevance on the bearing of this case which is
17 examining a more recent three-year period. And,
18 again, for that reason we would move to strike.

19 MS. WATTS: Your Honor, may the Company
20 be heard?

21 EXAMINER PARROT: Yes. Go ahead.

22 MS. WATTS: I would join in the motion to
23 strike in this regard, and I think the Commission's
24 rule that addresses hearings on the GCR is very clear
25 in setting forth exactly what needs to be established

1 in the proceeding, and it addresses -- it starts off
2 with talking about the audit record that's filed in
3 the case, and to go back to a previous audit report
4 is -- should be regarded as irrelevant in the current
5 proceeding.

6 MR. MICHAEL: I mean, it's relevant to
7 the extent it supports our recommendation for the
8 PUCO to modify the settlement, and the PUCO can give
9 it the weight that it believes it deserves or doesn't
10 deserve, but it is consistent with our recommendation
11 for an amendment.

12 EXAMINER PARROT: All right. With this
13 one I am going to grant the motion to strike the
14 attachment in its entirety and then on page 12 where
15 Mr. Haugh references the attached testimony. So that
16 begins on line 9 and continues to line 10. I will
17 grant those -- the motion to strike with respect to
18 those two sentences as well. Otherwise I think it's
19 more take -- to me it's taken as background
20 information, and I am going to allow the rest of it
21 to stand.

22 MR. MICHAEL: Thank you, your Honor.

23 MR. OLIKER: Your Honor, just to be
24 clear, within the body of the testimony you struck
25 page 12, lines 9 and 10 --

1 EXAMINER PARROT: Yes.

2 MR. OLIKER: -- and the body, those are
3 the only sentences?

4 EXAMINER PARROT: Yes, and then the
5 Attachment 2.

6 MR. NUGENT: Was struck in its entirety.

7 EXAMINER PARROT: In its entirety.

8 MR. NUGENT: Thank you, your Honor.

9 EXAMINER PARROT: Yes. Anything else?

10 MR. NUGENT: No, your Honor.

11 EXAMINER PARROT: Any questions,
12 Mr. Nugent?

13 MR. NUGENT: I do have some questions.

14 EXAMINER PARROT: Okay. Go ahead.

15 - - -

16 CROSS-EXAMINATION

17 By Mr. Nugent:

18 Q. Good morning, Mr. Haugh.

19 A. Good morning.

20 Q. Mr. Haugh, I am going to ask you a few
21 questions about the propane.

22 A. Okay.

23 Q. And would you agree that days in which
24 propane is being used to maintain proper operating
25 pressure, those days are generally some of the

1 coldest of the year?

2 A. For operating pressure, yes.

3 Q. Okay. And would you agree -- pardon me.
4 Let me back up.

5 Do you have a copy of your testimony in
6 front of you?

7 A. I have my testimony, yes.

8 Q. Okay. So on page 2 of that testimony
9 looking at lines 21 through 22, you make reference to
10 Section 6.5.5 of the management performance audit
11 report that was prepared by Exeter Associates. Do
12 you see that?

13 A. Yes.

14 Q. Okay. Did you review that section of the
15 audit report?

16 A. Yes.

17 Q. Okay. So based on your review of that
18 particular section, would you agree that suppliers
19 serving firm transportation under the Choice Program
20 have the option but are not required to use Duke's
21 propane facilities to meet customer requirements?

22 A. For customer requirements, yes.

23 Q. Okay. Thank you. And do you know
24 whether suppliers participating in the Choice Program
25 elected to use their share of Duke's allocated

1 propane facilities during the audit period?

2 A. I don't have the audit report in front of
3 me. I know there were portions that were
4 confidential, so I'm not sure if that's --

5 Q. This is not --

6 A. It was not confidential.

7 Q. Just -- it was not confidential, no.

8 A. With that understanding then, yes, I
9 agree that there were no -- no Choice suppliers
10 utilized propane for customer requirements.

11 Q. Thank you.

12 A. That answered your question, correct?

13 Q. It does, yes. So in the days that
14 propane was used, did you happen to look up the
15 natural gas prices on the spot market that
16 competitive retail natural gas suppliers had to pay
17 to meet their requirements?

18 A. I did not do that comparison.

19 Q. Okay. Just based on your experience
20 then, would you agree that on the coldest days of the
21 year the spot price for natural gas is typically
22 higher than what it normally is?

23 A. There's a lot of factors in there. I
24 can't necessarily agree to that as a general point.

25 Q. But on days when it's much colder than

1 normal, demand increases more often than not?

2 A. I am saying that's -- that's the
3 economics of it, but I can't say -- on every day I
4 can't say that that's the case. There are a lot of
5 different factors that go into the price of gas.

6 Q. Thank you.

7 MR. NUGENT: Could I have just one
8 moment, your Honor?

9 EXAMINER PARROT: You may.

10 MR. NUGENT: Thank you, your Honor.

11 Q. (By Mr. Nugent) Mr. Haugh, just a few
12 more questions, if you don't mind. In your testimony
13 your test calculated GCR collected revenue for 2018;
14 is that correct?

15 A. Meaning the -- could you point to that
16 section of my testimony?

17 Q. Sure. Looking at page 13, line 7.

18 A. Yes.

19 Q. Thank you.

20 A. I'm sorry. Could you repeat the
21 question? I want to make sure I am saying yes to the
22 right thing.

23 Q. Sure, sure. You effectively ran your own
24 test and that test calculated GCR collected revenue
25 for the year 2018; is that correct?

1 A. Yes. All the numbers in that -- in that
2 chart were provided by Duke for 2018.

3 Q. Okay. And any one-time refunds that Duke
4 received would have reduced GCR revenues, correct?

5 A. So you are saying one-time refunds would
6 have done what?

7 Q. Would have reduced GCR revenues.

8 A. That would have been -- that would have
9 been counted in the \$58 million figure on line 7.

10 Q. Okay. And are you familiar with the Tax
11 Cut -- Tax Cut Jobs Act, Federal TCJA?

12 A. Yes.

13 Q. Mr. Haugh, just to clarify, the year you
14 looked at for calculating the cost was just 2018.

15 A. That was the only data that was provided
16 for -- by Duke.

17 Q. And I apologize. I am jumping around
18 here. Tax Cut Jobs Act reduced federal taxes from 35
19 percent to 21 percent, correct?

20 A. That sounds right.

21 Q. Okay. And that tax reduction resulted in
22 refunds to holders of interstate pipeline assets,
23 correct?

24 A. That's getting a bit beyond my knowledge
25 exactly how those refunds were handled.

1 Q. Would you happen to know one way or the
2 other?

3 MR. MICHAEL: Objection.

4 A. No.

5 MR. MICHAEL: Mr. Haugh testified it was
6 beyond his knowledge; and, therefore, he can't answer
7 the follow-up question.

8 EXAMINER PARROT: Overruled.

9 Q. Would you like me to repeat?

10 A. Yes, or if you could repeat the question,
11 please.

12 Q. Sure. So talking again about the TCJA
13 and the tax reduction, that resulted in refunds to
14 holders of interstate pipeline assets, correct?

15 A. I said I didn't know that.

16 Q. Okay. And would you happen to know
17 whether the \$58 million figure you provided on line 7
18 of page 13 of your testimony includes those tax
19 reductions?

20 A. The only -- the only thing I know is what
21 Duke provided based on OCC Interrogatory 03-002.

22 Q. Does that figure include taxes that Duke
23 paid?

24 A. I can read the -- what it states.
25 03-002. I believe there might be an error. That is

1 not -- that was not attached to my testimony now that
2 I look. We can definitely provide that though.

3 Q. Well, would it be fair to say as of right
4 now, you don't know?

5 A. No, I don't know. I believe the
6 question -- the question and answer were the total
7 revenues received for GCR revenues received.

8 MR. MICHAEL: If I might interject real
9 quick, Mr. Nugent, were you looking for MPH-6 in
10 response to Mr. Nugent's question?

11 THE WITNESS: Yes.

12 MS. WATTS: I don't see it.

13 THE WITNESS: Attached to my testimony is
14 a POD, not an interrogatory. It's a production of
15 documents. There is an error. That's why I said we
16 will be able to provide.

17 MR. MICHAEL: In the testimony is the
18 error.

19 THE WITNESS: In the testimony. This
20 should be an error I should have caught. I
21 apologize. It should be OCC-INT-03-002. Instead
22 what was attached was OCC-POD-03-00 -- dash 002.

23 MR. MICHAEL: Okay.

24 MR. OLIKER: I don't know at this
25 point --

1 MR. NUGENT: Your Honor, given that we
2 haven't looked at the document since it is not in the
3 testimony, I am not certain whether we object. At
4 this point we would just like to preserve that, if
5 possible.

6 MR. MICHAEL: If Mr. Nugent would like, I
7 would be happy to get a copy and let him review it.

8 EXAMINER PARROT: Let's go off the
9 record.

10 (Discussion off the record.)

11 EXAMINER PARROT: Let's go back on the
12 record.

13 Q. (By Mr. Nugent) For the time being,
14 Mr. Haugh, I just have one more question. So given
15 the subject matter of your testimony, would you
16 object to including the lowest price on the PUCO
17 Apples to Apples site on the bill for GCR customers
18 so that those customers can better identify the rate
19 they would have paid had they shopped?

20 A. That's -- that's a difficult thing to
21 agree to because there's a variety of factors with
22 any -- with any supplier's price.

23 Q. Just lowest possible rate, that's all.

24 A. If you are going to -- if you are going
25 to need to show one, you need to show them all, I

1 believe, so one would not be enough.

2 MR. NUGENT: For the time being, your
3 Honor, that's all we have. We have reserved the
4 right of the cross pending Mr. Michael's e-mail.

5 EXAMINER PARROT: Okay. Anything from
6 the Company?

7 MS. WATTS: Yes, your Honor.

8 - - -

9 CROSS-EXAMINATION

10 By Ms. Watts:

11 Q. Good morning, Mr. Haugh.

12 A. Good morning.

13 Q. When you want to know what the current
14 cost for gas as a commodity is, where do you look for
15 that?

16 A. For retail? Wholesale?

17 Q. Either/or both.

18 A. Probably usually I would start off with
19 the NYMEX.

20 Q. Okay. Where else?

21 A. Then work my way down. Anything from Gas
22 Daily, get marketer prices that are on the Apples to
23 Apples chart or on their individual sites.

24 Q. The Apples to Apples chart, is that the
25 one that's filed with the Commission or that's

1 available on the Commission --

2 A. Yeah. It's no longer called the Apples
3 to Apples chart. I forget the name. It's commonly
4 referred to as Apples to Apples.

5 Q. Yeah. It's a site on the Commission's
6 website, to be clear, that lists current marketer
7 prices.

8 A. Correct, and shows past marketer prices
9 too.

10 Q. Okay. And isn't it true that that site
11 also lists additional variables?

12 A. I'm sorry. What do you mean by
13 "additional variables"?

14 Q. Sort of laid out in a spreadsheet form on
15 the Commission's website.

16 A. More of a table than -- I would call it
17 than a spreadsheet.

18 Q. Okay. We'll go with table, lists names
19 of marketers and it has a current, is it, Ccf price?

20 A. It depends on -- depends on the utility,
21 could be Mcf or Ccf depending how they bill.

22 Q. Right. So if you are a customer and you
23 are looking at that, you would need to make that --
24 you would need to understand that variation, correct,
25 the difference between an Mcf and a Ccf?

1 A. Not necessarily because they are adjusted
2 based on how you are billed. If you are -- I
3 apologize, I believe Duke is Ccf, and the prices for
4 Duke would be in Ccfs, so you wouldn't necessarily
5 have to make that conversion.

6 Q. Okay. But if I am a customer and I come
7 to the Commission's website and I go to that table
8 and I see a price for Duke at -- on a Ccf basis and I
9 want to compare that to a marketer price that might
10 show up in an Mcf basis, I would need to understand
11 the difference between those two designations,
12 correct?

13 A. Do you mean a marketer price that's
14 provided outside the Apples to Apples?

15 Q. No, in the Apples to Apples chart.

16 A. In the Apples to Apples chart, Duke, if
17 they bill on Ccf, would be -- the prices would be Ccf
18 in the Apples to Apples chart.

19 Q. Okay. That's what I was hoping for
20 because they wouldn't -- it wouldn't make sense to
21 make them be different because customers -- your
22 average customer would not understand that variation.

23 A. Correct.

24 Q. And on that table, as you referred to it,
25 there are other variables with respect to

1 considerations when considering the sign up with the
2 marketer, correct?

3 A. Yes, there is -- some are clear to see,
4 some aren't.

5 Q. So, for instance, you might look at how
6 long a contract term might be.

7 A. Terms are listed, yes.

8 Q. And such things as whether there is an
9 early termination fee?

10 A. I believe that's on there also, yes.

11 Q. And whether the rate is variable or
12 fixed?

13 A. That is noted also, yes.

14 Q. And is there anything else you recall
15 right now?

16 A. There is another -- there is a section
17 also that lists any other factors that it may be,
18 often showing -- stating things such as three months
19 fixed variable for the remainder of the contract,
20 clarifying the contract basically.

21 Q. So if you are a customer and you are
22 considering whether to choose to go with a marketer
23 or not, there are a number of different things that
24 one needs to consider in order to make that decision,
25 would you agree?

1 A. Yes.

2 Q. The issue that we've talked about earlier
3 today with respect to propane storage costs
4 allocation, do you recall having conversations about
5 that?

6 A. Yes.

7 Q. Your recommendation is to correct the
8 allocation that was mentioned in the auditor's report
9 retrospectively, correct?

10 A. Correct.

11 Q. Can you describe to me functionally how
12 that would occur.

13 A. There's -- I don't -- my testimony does
14 not lay out the exact refund process. There's a
15 number of ways it could be done though.

16 Q. Well, why don't you explain one of them.

17 A. Sure. It could be looking back at
18 customers that were on Choice versus customers that
19 were on GCR and refund based on the actual --
20 charging the actual cost causers and refunding to the
21 people that were overcharged.

22 Q. Okay. So let's say the Company has
23 collected payment from only Choice customers. It
24 would have to refund back to Choice customers,
25 correct?

1 A. No. They collected only from GCR
2 customers.

3 Q. Okay. Sorry. I have that upside-down.
4 So let's say they collected only from GCR customers.
5 They have to refund back to those GCR customers,
6 correct?

7 A. Correct.

8 Q. And then they would have to re-collect
9 the propane storage costs from all customers for that
10 retrospected period, correct?

11 A. That's taking an extra step. It could
12 just be done where they refund the overcharge that
13 was charged to GCR customers and charge the Choice
14 customers.

15 Q. Do you have any particular knowledge with
16 respect to how Duke Ohio's energy billing system
17 works?

18 A. Limited.

19 Q. Do you agree that customers move in and
20 out of Duke Energy's service territory?

21 A. I have no knowledge of actual people
22 doing that, but I assume it does happen.

23 Q. So you would potentially have different
24 populations of customers who are current either GCR
25 customers or shopping customers today than you would

1 have had, say, a year ago.

2 A. Yes, possibly.

3 Q. You mention on page 2 of your testimony
4 that you just have three issues that you make in
5 regard to your testimony; is that correct?

6 A. Yes.

7 Q. And are those still the only issues that
8 you're addressing today in your testimony?

9 A. Yes. Those are the --

10 Q. You don't have any additional issues you
11 want to raise today.

12 A. If you give me some time, I can find
13 some.

14 Q. So I would like to look at your --

15 A. I'm sorry. I'm sorry. I didn't mean to
16 be flippant. Those are my only three.

17 Q. You can be flip with me. I'm okay with
18 that. I don't know about the Attorney Examiner, but
19 I am fine with it.

20 Regarding your comparison table on page 9
21 of your testimony.

22 A. Yes.

23 Q. You were here when Mr. Kern testified,
24 correct?

25 A. Yes.

1 Q. Did you hear Mr. Kern say that he did
2 that same comparison for the current year?

3 A. I did hear him say that.

4 Q. And that he -- and you heard Mr. Kern
5 state that the difference was negative instead of
6 positive this year?

7 A. I believe that's what he said.

8 Q. Would that change your opinion in respect
9 to any of that?

10 A. No.

11 Q. Okay. You agree that that outcome can be
12 positive or negative over time.

13 A. Yes. And I think it has to be taken over
14 time too. It can't be a single snapshot. That would
15 not be fair.

16 Q. But you have a snapshot that just covers
17 three years, correct?

18 A. It is more than -- it is a larger
19 snapshot than the nine months of Mr. Kern's.

20 Q. Would you turn to your analysis on page
21 12, please. I think I can ask you these questions
22 while we are waiting for additional information.

23 MR. MICHAEL: Pardon me, Ms. Watts. But,
24 your Honor, I do have the initial information. What
25 I would like to do is just confer with Mr. Haugh this

1 is the right document so we don't -- I can either do
2 that now or I can wait, Ms. Watts, until you are
3 through with your questioning.

4 MS. WATTS: When I get through with my
5 questioning, you might not need it so.

6 MR. MICHAEL: Okay.

7 MS. WATTS: So maybe why don't you let me
8 go ahead.

9 MR. MICHAEL: Okay.

10 Q. (By Ms. Watts) Mr. Haugh, your -- you
11 have a column in that table on page 13 that indicates
12 volumes, costs, average costs, and difference for
13 marketers and for GCR, correct?

14 A. Correct.

15 Q. And you have included numbers in that
16 table that you received through discovery responses
17 from Duke Energy, correct?

18 A. That is correct, yes.

19 Q. So looking at the volumes for marketers
20 for that first number which is 19,370,462, do you see
21 that?

22 A. Yes.

23 Q. Does that number represent volumes for
24 all customers or only Choice customers?

25 A. It's -- that was for -- only for Choice

1 customers.

2 Q. Okay. And in Choice customers, does that
3 include all Choice customers so far as you know?

4 A. No. There was a clarification in the
5 question that we asked that it was only customers
6 that were on the Duke's universal consolidated
7 billing program.

8 Q. Okay. You have -- you have OCC
9 Interrogatory 05-001 attached as MPH-3 to your
10 testimony, correct? And that one is actually there.

11 A. Yes, yes.

12 Q. Would you turn to that, please.

13 A. Yes, I'm there.

14 Q. So the response there indicates that "The
15 table below shows the total volumes billed, in Ccf to
16 residential customers that purchased gas from a CRNG
17 supplier," correct?

18 A. Yes.

19 Q. And in that case it would indicate all --
20 all customers who purchased gas from CRNG suppliers,
21 correct?

22 A. Yes.

23 Q. Okay. Now, I would like to turn your
24 attention to the cost figure.

25 A. Yes.

1 Q. And that you cited OCC Interrogatory
2 04-003 which you have attached as MPH-5.

3 A. Yes.

4 Q. And in that -- in the reference in -- on
5 MP -- MPH-5 in OCC Interrogatory 04-003, the response
6 there is the total amount of dollars billed to
7 residential customers by Duke on a consolidated
8 billing basis on behalf of CRNG suppliers, correct?

9 A. Yes.

10 Q. So the cost number represents costs
11 billed to consolidated billing customers, but the
12 volume number indicates volume for all CRNG
13 customers, correct?

14 A. No. The volume is for consolidated
15 billing also.

16 Q. What makes you believe that?

17 A. The question says customers that were
18 billed CRNG supplier charges on a consolidated basis
19 on bills rendered by Duke.

20 Q. But that's not what the answer provides,
21 correct?

22 A. I assume they answered what I had asked.

23 Q. Would you turn to MP-3 -- MPH-3.

24 A. Yes. That's true that is not what I --
25 they did not answer what I asked.

1 Q. So, therefore, the calculation on your
2 table is incorrect, correct?

3 A. I don't know. I don't know what the
4 volumes for -- I don't know what the actual volumes,
5 what the correct answer in the interrogatory would
6 be.

7 Q. Right. So the calculation is incorrect.

8 A. I don't know that because I don't know
9 what the -- it could be the same number.

10 Q. Well, but we are -- we are comparing two
11 different populations of customers in that table, are
12 we not?

13 A. I don't know that. It could be the same
14 number as I said. I was not provided with the --
15 with the request that I asked for.

16 Q. Well, one number represents all Choice
17 customers, and one number represents only customers
18 billed on a consolidated basis; is that not correct?

19 A. Yes, but as I said, I don't know if
20 this -- that could be the same number.

21 Q. Okay. Would you expect it to be the same
22 number?

23 A. I don't know. I would expect Duke to
24 respond to the questions I asked.

25 Q. Mr. Haugh, you've recommended in a couple

1 of different places that the Commission amend the
2 Stipulation; isn't that true?

3 A. That's correct, yes.

4 Q. If the Stip -- if the Commission chooses
5 to amend the Stipulation consistent with your
6 recommendation, isn't it true that parties can
7 withdraw from the Stipulation?

8 MR. MICHAEL: I would object, your Honor,
9 to that. I think that may call for a legal
10 conclusion, interpreting the settlement and what its
11 terms are and what its requirements are on a legal
12 issue.

13 EXAMINER PARROT: Overruled.

14 A. I don't know those particulars of the
15 settlement.

16 MS. WATTS: Subject to Mr. Michael
17 producing the discovery response, I think I'm done
18 with my cross, your Honor.

19 MR. MICHAEL: Can I approach the witness,
20 your Honor, and just confirm?

21 EXAMINER PARROT: Let's go off the
22 record.

23 (Discussion off the record.)

24 EXAMINER PARROT: Let's go back on.

25 MR. NUGENT: First and foremost, your

1 Honor, I would object to the admission of this, what
2 is Interrogatory 03-002, just on the grounds of undue
3 surprise. We have not really had more than a few
4 minutes to review the information and thoroughly
5 cross-examine the witness as to its contents.

6 MR. MICHAEL: Well, I mean, it was
7 properly cited in the testimony, so it's been there
8 since the testimony was filed. Unfortunately due to
9 a clerical error, OCC attached the wrong document. I
10 would point out that it's simply a number, and I
11 think saying that there's surprise under those
12 circumstances is --

13 MS. WATTS: It's an interrogatory.

14 MR. MICHAEL: -- not meritorious of --
15 what was that, Ms. Watts? Of not allowing us to
16 replace the exhibit with the proper one. I mean, it
17 would have been one thing if we had cited the wrong
18 interrogatory, you know, and tried to get something
19 brand new in, but we cited the right interrogatory,
20 just attached the wrong document.

21 MR. NUGENT: Nonetheless we have not had
22 an opportunity to review it.

23 EXAMINER PARROT: Well, I haven't seen it
24 either, Mr. Michael, so if you are actually
25 proposing --

1 MR. MICHAEL: I would be happy to e-mail
2 it to your Honor.

3 EXAMINER PARROT: -- to supplement
4 Mr. Haugh's testimony, I need a printed copy and
5 not --

6 MR. MICHAEL: May I go over to perhaps
7 the Docketing and have them print it off for me?

8 EXAMINER PARROT: You can do that.
9 Let's go off the record.

10 (Discussion off the record.)

11 EXAMINER PARROT: Let's go back on the
12 record.

13 Mr. Michael, would you like to just note
14 for the record what you've provided now to the Bench?

15 MR. MICHAEL: Yes. Certainly, your
16 Honor.

17 EXAMINER PARROT: The other parties have
18 copies?

19 MR. MICHAEL: I have provided to the
20 Bench, per the Bench's request, a copy of OCC
21 Interrogatory 03-002 which includes both the
22 interrogatory and Duke's response thereto. I had
23 previously e-mailed a copy of that to counsel for IGS
24 at counsel for IGS's request, provided a hard copy to
25 the Bench, and as I am prepared to concede, we cited

1 the correct interrogatory; however, in Mr. Haugh's
2 testimony, however, we attached the wrong document.
3 I certainly apologize for that. But we would, your
4 Honor, request the ability to supplement the record
5 with the correct interrogatory to attach to
6 Mr. Haugh's testimony.

7 EXAMINER PARROT: And just so it's clear,
8 this would be identified as MPH Exhibit No. 6 we are
9 talking about, correct?

10 MR. MICHAEL: Yes, that's correct, your
11 Honor.

12 EXAMINER PARROT: Do the other parties
13 have a copy?

14 MR. NUGENT: I do.

15 MS. WATTS: I do not, your Honor. I had
16 earlier indicated I didn't need it, but we've had so
17 much discussion about it now, I'm kind of curious.

18 MR. MICHAEL: Wait until you see it, Liz.
19 I mean, it is -- it is -- I will send it to you right
20 now.

21 MS. WATTS: You don't have a hard copy
22 for me?

23 MR. MICHAEL: I don't.

24 EXAMINER PARROT: Ms. Watts.

25 MS. WATTS: I can't receive e-mails

1 within the Commission because our security is too
2 obnoxious. Thank you.

3 EXAMINER PARROT: Mr. Eubanks.

4 All right. Mr. Nugent has raised an
5 objection. Do any other parties wish to weigh in on
6 Mr. Michael's request to supplement Mr. Haugh's
7 testimony?

8 MS. WATTS: Your Honor, as it is the
9 Company's discovery response, it's not so much of a
10 surprise to us as it is a problem in that it was
11 attached to Mr. Haugh's testimony -- what was
12 attached to his testimony improperly -- was
13 improperly cited and didn't support his testimony, so
14 changing that now after he's already completed his
15 direct examination is inappropriate, so we join the
16 objection.

17 EXAMINER PARROT: Staff, anything?

18 MR. EUBANKS: For the reasons stated, I
19 join in the objection.

20 MR. MICHAEL: I am not quite sure I
21 understand your point, Ms. Watts. I mean, you
22 cross-examined him on his numbers and that will
23 stand. The only thing we are doing is switching out
24 a wrong attachment with a right attachment.

25 MS. WATTS: When --

1 EXAMINER PARROT: Go ahead.

2 MS. WATTS: When the witness was
3 presented for cross-examination, you asked if there
4 were any additions or corrections to his testimony.
5 And he only provided one typo that was the word
6 "independent." And then he proceeded to testify on
7 cross-examination for all the other parties without
8 making any additional corrections. So the error that
9 was associated with his testimony wasn't discovered
10 until cross-examination by IGS, and I don't
11 understand why it would be appropriate now to correct
12 that after he's already testified.

13 EXAMINER PARROT: Okay. Anything else,
14 Mr. Michael?

15 MR. MICHAEL: I do not have anything
16 else.

17 EXAMINER PARROT: With that given that I
18 have now had a chance to review it, I am going to
19 allow OCC to supplement, but we will, as Mr. Nugent
20 reserved, and, Ms. Watts, I will afford you the same
21 opportunity, and Mr. Eubanks has yet to go in the
22 lineup, so he will also have the opportunity to ask
23 Mr. Haugh any questions on what's been corrected as
24 MPH Exhibit 6.

25 MR. OLIKER: Can I have a clarification,

1 your Honor? We have an MPH-6 currently in the
2 testimony.

3 EXAMINER PARROT: We are going to correct
4 it so, and correct me if I am wrong, Mr. Michael, we
5 would be pulling out what was previously filed as MPH
6 Exhibit -- or I should say Attachment 6 and providing
7 the supplement in its place; is that your intention?

8 MR. MICHAEL: That's correct.

9 MR. OLIKER: I think we had some
10 questions on the document that they want to pull out
11 that may illuminate some of the testimony. So
12 maybe -- I think we prefer to mark it as 7 maybe just
13 for clarity.

14 EXAMINER PARROT: Let's just mark it as a
15 separate exhibit. How about that?

16 MR. OLIKER: That works.

17 EXAMINER PARROT: Is that amenable with
18 you?

19 MR. MICHAEL: That's fine.

20 EXAMINER PARROT: What has now been
21 provided to everyone as OCC 2 -- I'm sorry, OCC
22 Interrogatory 03-002, we will mark it as OCC Exhibit
23 2.

24 MR. MICHAEL: That would be fine, your
25 Honor.

1 EXAMINER PARROT: Okay. So marked.

2 (EXHIBIT MARKED FOR IDENTIFICATION.)

3 EXAMINER PARROT: With that, Mr. Nugent,
4 do you have any questions on the exhibit?

5 MR. NUGENT: I do, your Honor.

6 - - -

7 CROSS-EXAMINATION (Continued)

8 By Mr. Nugent:

9 Q. Mr. Haugh, going back to page 13 of your
10 testimony, looking at the Costs row and the
11 information provided under the GCR column, based on
12 this interrogatory that was 03-002, would you agree
13 that the rate does account for over/under
14 collections?

15 A. It would be -- it would be all the
16 revenue -- I cited that earlier. It would be all the
17 revenue they received.

18 Q. Okay. So if the rate accounts over/under
19 collections, would you agree that the reconciliations
20 distort the existing price by bringing an out of
21 time -- bringing in an out of time period
22 reconciliation?

23 A. I would have to more fully examine when
24 those changes occurred, meaning when the
25 reconciliations occurred, if they were truly a prior

1 period because it's for a full calendar year 2018.

2 Q. But you would agree it's possible?

3 A. It's possible, but I don't have that -- I
4 don't have any definitive proof one way or the other
5 as to what any reconciliations were during 2018.

6 Q. Thank you. Okay. So if we do then turn
7 to what is now, I believe, OCC Exhibit 2 or formerly
8 MPH-6, and I am looking at page 2 of 2. Can you tell
9 me, Mr. Haugh, if you know what unbilled usage means?

10 A. No.

11 Q. What about unbilled revenue? Do you know
12 what that means?

13 A. I don't know the details of that line.

14 Q. Okay. Mr. Haugh, isn't it correct there
15 is \$4.6 million in unbilled revenue for the
16 residential class?

17 A. I'm sorry. Where -- is that -- there is
18 a lot of numbers on this page. Could you -- where?

19 Q. Looking at line 2 for 2018.

20 A. Yeah. It says 4,670,043. I don't know
21 what that -- what that means. As was stated earlier,
22 this attachment was put in by error, so I don't know
23 the details of this.

24 MR. NUGENT: Thank you, Mr. Haugh.

25 No further questions, your Honor.

1 EXAMINER PARROT: Ms. Watts?

2 MS. WATTS: Nothing further, your Honor.

3 EXAMINER PARROT: Mr. Eubanks?

4 MR. EUBANKS: No questions, your Honor.

5 EXAMINER PARROT: Any redirect,

6 Mr. Michael?

7 MR. MICHAEL: Yes, briefly, your Honor.

8 - - -

9 REDIRECT EXAMINATION

10 By Mr. Michael:

11 Q. Mr. Haugh, do you recall questioning from
12 counsel for IGS regarding whether or not any CRNG
13 used propane to serve its customers during the audit
14 period?

15 A. Yes.

16 Q. And were you here for the testimony of
17 Mr. Kern?

18 A. Yes.

19 Q. And regardless of whether any particular
20 CRNG used propane to serve its customers, would you
21 agree with Mr. Kern that all of Duke's customers
22 benefited as a result of the use of the propane
23 facilities?

24 A. Yes. All distribution customers
25 benefited as a result of the propane.

1 Q. And can you explain for the Commission's
2 benefit why that is.

3 A. Yes. It was used as a system integrity,
4 so the propane is put on the system to help with
5 balancing. It's completely separate in the commodity
6 that the -- that a CRNG would provide to its end use
7 customer.

8 Q. Okay. And so whether or not a particular
9 CRNG actually served its customers with propane, the
10 CRNG would still have benefited from the use by Duke
11 of the propane facilities?

12 A. The CRNG customer would have benefited,
13 yes.

14 MR. MICHAEL: Okay. Thank you. I have
15 nothing further, your Honor.

16 EXAMINER PARROT: Mr. Nugent?

17 MR. NUGENT: We have nothing further,
18 your Honor.

19 EXAMINER PARROT: Ms. Watts?

20 MS. WATTS: Nothing further, your Honor.

21 EXAMINER PARROT: Mr. Eubanks?

22 MR. EUBANKS: No questions, your Honor.

23 EXAMINER PARROT: Thank you, Mr. Haugh.

24 THE WITNESS: Thank you.

25 MR. MICHAEL: Your Honor, I would renew

1 my motion for the admission of the direct testimony
2 of Michael P. Haugh which was previously marked as
3 OCC Exhibit No. 1. I would move for the admission of
4 what we marked as OCC Exhibit 2 as well. And then
5 lastly, your Honor, at this point given your Honor's
6 ruling on the motion to strike what was attached to
7 Mr. Haugh's testimony as MPH-2, I would request that
8 the Bench take administrative notice of Mr. Haugh's
9 testimony in Case No. 15-218-GA-GCR. It was filed
10 publicly in that particular docket. The testimony
11 says what the testimony says; and, therefore, we
12 would request the -- that the Bench take
13 administrative notice of that document.

14 MR. NUGENT: Your Honor, we would still
15 object to the admission of that. It's still
16 irrelevant. It has no bearing on the particular
17 case, the particular time period at issue here.

18 MS. WATTS: And, your Honor, I would
19 object on a different basis. I think it appropriate
20 for the Commission to take administrative notice of
21 its own orders which are documents filed by the
22 Commission and put into the record, but the testimony
23 of Mr. Haugh in a prior case is merely the testimony
24 of a party, and it wasn't offered as -- it's -- it's,
25 A, irrelevant as was earlier argued and, B, not

1 subject to this particular audit period.

2 EXAMINER PARROT: Anything else?

3 MR. EUBANKS: For the reasons stated, I
4 would join in the objections.

5 EXAMINER PARROT: And I am going to deny
6 the request for administrative notice of the
7 testimony.

8 MR. MICHAEL: Thank you, your Honor.

9 EXAMINER PARROT: Are there any
10 objections to the admission of OCC Exhibit 1 or 2?

11 MS. WATTS: No objection.

12 MR. NUGENT: Your Honor, subject to the
13 motion to strike that I provided earlier, I would
14 again reserve that -- my motion to strike this.

15 EXAMINER PARROT: Anything else?

16 Okay. With that OCC Exhibits 1 and 2 are
17 admitted into the record.

18 (EXHIBITS ADMITTED INTO EVIDENCE.)

19 EXAMINER PARROT: Go off the record.

20 (Discussion off the record.)

21 EXAMINER PARROT: Let's go back on the
22 record.

23 The parties have discussed a briefing
24 schedule and agreed to file initial briefs on
25 Tuesday, October 15, with reply briefs due on

1 Tuesday, October 29.

2 Is there anything else to come before the
3 Commission this morning -- this afternoon?

4 MS. WATTS: Nothing further from the
5 Company, your Honor, and thank you for your time.

6 EXAMINER PARROT: Hearing nothing, we are
7 adjourned.

8 (Thereupon, at 11:57 a.m., the hearing
9 was adjourned.)

10 - - -

11 CERTIFICATE

12 I do hereby certify that the foregoing is
13 a true and correct transcript of the proceedings
14 taken by me in this matter on Tuesday, September 10,
15 2019, and carefully compared with my original
16 stenographic notes.

17
18 Karen Sue Gibson
19 Karen Sue Gibson, Registered
20 Merit Reporter.

21 (KSG-6809)

22 - - -



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