***OCC EXHIBIT NO.\_\_\_\_\_\_\_***

**BEFORE**

**THE PUBLIC UTILITIES COMMISSION OF OHIO**

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| In the Matter of the Application of The East Ohio Gas Company d/b/a Dominion Energy Ohio re: Implementation of the Tax Cuts and Jobs Act of 2017.  In the Matter of the Application of The East Ohio Gas Company d/b/a Dominion Energy Ohio for Approval of Tariff Revisions. | )  )  )  )  )  )  )  ) | Case No. 18-1908-GA-UNC  Case No. 18-1909-GA-ATA |
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**DIRECT TESTIMONY**

**OF**

**KERRY J. ADKINS**

**On Behalf of**

**The Office of the Ohio Consumers’ Counsel**

*65 East State Street, 7th Floor*

*Columbus, Ohio 43215-4213*

**September 10, 2019**

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**ATTACHMENTS**

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| Attachment KJA-01 | List of Previous Testimony Filed at the PUCO by Kerry Adkins |
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# **I. INTRODUCTION**

***Q1. PLEASE STATE YOUR NAME, BUSINESS ADDRESS, AND POSITION.***

***A1*.** My name is Kerry J. Adkins. My business address is 65 East State Street, 7th Floor, Columbus, Ohio 43215. I am employed by the Office of the Ohio Consumers’ Counsel (“OCC”) as a Senior Regulatory Analyst.

***Q2. PLEASE SUMMARIZE YOUR EDUCATION AND PROFESSIONAL EXPERIENCE.***

***A2.*** I earned a Bachelor of Arts degree in History with a pre-law option from Ohio Northern University in 1983. In 1988, I earned a Master of Public Administration degree with specializations in Regulatory Policy and Fiscal Administration from The Ohio State University. In addition, I have attended various utility regulatory seminars and training programs sponsored by the Public Utilities Commission of Ohio (“PUCO”) and OCC.

My professional experience in the utility regulation field began when I was hired by the PUCO in August 1989 as a Researcher II in the Nuclear Division of what was then the Consumer Services Department. In that capacity, I monitored the financial and operating performance of utility-owned and operated nuclear power plants and made policy recommendations regarding nuclear power issues in rate proceedings. In addition, I served as staff to the Utility Radiological Safety Board of Ohio (“URSB”) and liaison to the URSB’s Citizens Advisory Council. Around 1995, my career transitioned towards deregulation and the development of competitive options for services formerly supplied by regulated utilities. I was a PUCO Staff representative to various committees and working groups that oversaw the development of customer choice pilot programs, and I analyzed and made recommendations concerning the pilot programs as they progressed. Later, as the pilot programs matured into legislative mandated restructuring programs, I worked with the General Assembly’s Legislative Service Commission on draft bill language concerning the consumer protection provisions in Senate Bill 3 (restructuring the electric industry) and Amended House Bill 9 (restructuring the natural gas industry). After the restructuring laws were enacted, I managed PUCO Staff teams that were responsible for drafting and enforcing the PUCO’s rules governing certification of competitive energy suppliers and the competitive suppliers’ interactions with Ohio consumers. In 2008, I transferred to what was then the PUCO’s Utilities Department (now the Rates and Analysis Department) where I supervised Staff teams responsible for analyzing and making recommendations regarding utility rate filings, primarily related to the natural gas industry. I retired from the PUCO in September 2018. I began my current employment at OCC in November 2018. At OCC, I review and analyze utility filings at the PUCO and other regulatory agencies and make recommendations to protect the interests of residential customers.

***Q3. HAVE YOU PREVIOUSLY SUBMITTED TESTIMONY OR TESTIFIED BEFORE THE PUBLIC UTILITIES COMMISSION OF OHIO?***

***A3*.** Yes. The cases in which I have submitted testimony or have testified before the PUCO can be found in Attachment KJA-1.

# II. PURPOSe/BACKGROUND

***Q4. WHAT IS THE PURPOSE OF YOUR TESTIMONY?***

***A4.*** The purpose of my testimony is to present OCC’s recommendations on the proper regulatory treatment that will enable customers to obtain the full tax savings associated with federal tax cuts to public utilities, as a result of the Tax Cuts and Jobs Act of 2017 (“Federal Tax Cuts”).

***Q5***. ***PLEASE PROVIDE SOME BACKGROUND ON DOMINION’S PROPOSAL TO PASS THE TAX SAVINGS BACK TO CONSUMERS.***

***A5.*** On October 24, 2018, the PUCO directed all rate-regulated utilities in the state to “file applications ‘not for an increase in rates,’ pursuant to R.C. 4909.18, in a newly initiated proceeding, to pass along to customers all tax savings from the Tax Cuts and Jobs Act of 2017.”[[1]](#footnote-2)

On December 21, 2018, Dominion Energy Ohio (“Dominion” or “Utility”) filed an application in these cases (“Application”) to comply with the PUCO’s Federal Tax Cuts Order. On March 5, 2019, the PUCO Staff filed its “Review and Recommendations” (“Staff Report”) regarding Dominion’s Application. Both Dominion and OCC filed comments in response to the Staff Report. Dominion identified several areas in which it disagreed with the Staff.[[2]](#footnote-3) OCC concurred with and supported the PUCO Staff’s recommendations made in the Staff Report.

# III. ANALYSIS AND RECOMMENDATIONS

***Q6.*** ***CAN YOU SUMMARIZE THE PUCO STAFF’S CONCLUSIONS AND RECOMMENDATIONS FROM THE STAFF REPORT REGARDING DOMINION’S PROPOSALS FOR RETURNING ONGOING FEDERAL INCOME TAX SAVINGS TO CUSTOMERS?***

***A6.*** Yes. Regarding a reduction to base rates to reflect the federal income tax reduction from 35% to 21% going forward (“FIT Savings”), Dominion proposed in its Application to reflect the FIT Savings as a base rate reduction or, alternatively, as a regulatory liability that would offset the annual regulatory asset from its Pipeline Safety Management Program (“Pipeline Safety Program”). Staff recommends that the PUCO direct Dominion to begin returning consumers’ money as a result of the FIT Savings through a credit on customer bills. The credit would appear on consumers’ bills in Dominion’s proposed Tax Savings Credit Rider (“Tax Savings Rider”) in the first month following a PUCO order in this case.[[3]](#footnote-4) Staff further recommends that the PUCO reject Dominion’s alternative proposal to record the FIT Savings as a regulatory asset to be used as an offset to the Pipeline Safety Program regulatory asset.[[4]](#footnote-5)

Pursuant to the PUCO’s Order, Dominion has been and will continue deferring as a regulatory liability the difference between the 35% FIT rate embedded in the current base rates that it is charging customers and the new 21% FIT rate from January 1, 2018 until the Tax Savings Rider is effective (commonly referred to as the “Stub Period”).[[5]](#footnote-6) In its Application, Dominion proposed to return consumers’ money for the Stub Period deferrals through the Tax Savings Rider over a 12-month period with carrying costs set at a non-compounded rate of 3%. Dominion contends that the 3% non-compounded rate is consistent with the carrying cost rate associated with its Pipeline Safety Program.[[6]](#footnote-7) Staff agrees that Dominion should return consumers’ money for the Stub Period deferrals through the Tax Savings Rider over a 12-month period. But it recommends that the carrying charges associated with the deferrals should be Dominion’s long-term debt rate that was set in Dominion’s most recent base rate case,[[7]](#footnote-8) compounded monthly.[[8]](#footnote-9)

***Q7*.** ***DO YOU AGREE WITH THE PUCO STAFF’S CONCLUSIONS AND RECOMMENDATIONS REGARDING THE PROPER METHODS FOR DOMINION TO RETURN ONGOING FEDERAL INCOME TAX SAVINGS TO CUSTOMERS?***

***A7***. Yes. Dominion should begin reflecting the ongoing FIT Savings resulting from the reduction in the federal income tax rate from 35% to 21% in the Tax Savings Rider in the month immediately following a PUCO order in this case. Consumers deserve to benefit as soon as possible, and in the most transparent way possible, from the reduction in federal income taxes. Having Dominion reflect the reduction in the federal income tax rate stemming from the Federal Tax Cuts as a credit to customers via the Tax Savings Rider is a transparent way of demonstrating to customers that they are receiving the benefits of the lower federal income tax rates resulting from the Federal Tax Cuts.

In addition, it has been the PUCO’s policy in recent years to consider and resolve base rate case matters in base rate cases and single issues in single-issue rider cases. Dominion is not proposing a base rate case here. This case involves a single issue, therefore passing back all savings resulting from the Tax Cut Act in the Tax Savings Rider is consistent with the PUCO’s recent practices.

I also agree with Staff that the PUCO should reject Dominion’s proposal to defer FIT Savings as a regulatory liability and use it as an offset to the deferred Pipeline Safety Program regulatory asset. Dominion’s proposal would commingle unrelated cases and add needless complexity. A straight-forward, pass-back of the FIT Savings is preferable.

I also concur with Staff that the carrying charge associated with deferral of FIT Savings during the Stub Period should be Dominion’s most recently approved long-term debt rate and that the rate should be compounded monthly. Use of the long-term debt rate is consistent with the carrying costs that Dominion charges customers in its Pipeline Infrastructure Replacement (“Pipeline Replacement Program”) and Automated Meter Reading programs. It is fair and proper that customers should get the benefit of carrying costs on refunds at the same rate they were charged in the Pipeline Replacement and Automated Meter Reading Programs.

***Q8.*** ***CAN YOU BRIEFLY DESCRIBE THE ORIGIN OF EXCESS ACCUMULATED DEFERRED INCOME TAXES?***

***A8.*** Yes. Deferred income taxes reflect the temporary timing difference resulting from how a utility records revenues or expenses on its books versus how the same revenues or expenses are recorded for income tax purposes. For regulated utilities, most deferred income taxes are a result of the utilities taking advantage of accelerated depreciation provided for in the federal tax code. With accelerated depreciation, the utility records a higher deprecation rate for tax purposes than the rate recorded on its books for rate setting purposes. The higher depreciation rate increases expenses reported on the utility’s annual tax returns, thereby lowering the net income it reports on its annual tax return and lowering its tax payment. Through accelerated depreciation, the utility lowers its tax payments and avoids taxes in the early years of an asset’s useful life. The effect of accelerated depreciation has been described as a no interest loan from the federal government.[[9]](#footnote-10)

For ratemaking purposes, however, and despite higher depreciation rates for tax purposes, the utility’s rates charged to customers are not adjusted and continue to reflect the higher, but normal straight-line deprecation rates. Therefore, with accelerated depreciation, the amount of income tax collected from customers is greater than the amount that the utility actually paid to the government. This difference accrues over time and is known as Accumulated Deferred Income Taxes (or “ADIT”) and is recorded as a deferred liability on the utility’s balance sheet.

Over time, ADIT reverses when accelerated tax depreciation is exhausted and the temporary timing difference is eliminated. With the reduction of the income tax rate under the Federal Tax Cuts, however, a portion of the ADIT recorded by public utilities becomes “excess” or Excess Deferred Income Taxes (“EDIT”) because the federal income tax rate is lower than the rate when the deferral was originally recorded. The “excess” represents ADIT that has been collected from customers to pay future federal income taxes that, due to the new lower tax rate, will no longer be paid by the utility. The excess ADIT should be recognized and returned to consumers.

There are two types of EDIT, ““Protected” (or “Normalized”) and “Unprotected’ (or “Non-Normalized”). Protected EDIT reflects the timing differences for utility plant assets that were booked utilizing straight-line deprecation for regulatory purposes but recorded for tax purposes as accelerated depreciation. In accordance with federal tax normalization requirements, protected/normalized EDIT should be amortized over a period of time based on the average rate assumption method (“ARAM”) to avoid a tax normalization violation. The Internal Revenue Code provides that protected/normalized EDIT must be amortized over the remaining life of the assets. “Unprotected’ or “Non-Normalized” property and non-property EDIT involves a book-to-tax timing difference that does not have federal requirements dictating how quickly the excess money held by utilities must be returned to consumers. Therefore, the money should be returned to consumers as expeditiously as possible.

***Q9. WHAT DID THE PUCO STAFF RECOMMEND REGARDING RETURNING EDIT RESULTING FROM THE FEDERAL TAX CUTS TO CUSTOMERS?***

***A9.*** Staff made several recommendations concerning proper recognition and timing of the return of EDIT in the Staff Report. In summary, these recommendations are:

1. Dominion’s Normalized EDIT should only include balances that are required to be amortized in accordance with ARAM.
2. Plant-related EDIT balances not subject to ARAM and amortization over the life of the asset should be treated the same as Non-Normalized EDIT.
3. Dominion’s Normalized EDIT should be based on ARAM to conform with normalization rules.
4. The monthly amortization of Dominion’s Normalized EDIT included in the Tax Savings Rider should be based on the balance at December 31, 2017, less any balance for Normalized EDIT accounted for in Dominion’s Pipeline Safety and Automated Meter Reading Program Riders.
5. Amortization of EDIT related to the Pipeline Safety and Automated Meter Reading Program Riders through December 31, 2017 should be recognized in each Rider.
6. Non-Normalized EDIT should be amortized over 72 months (six years) beginning with the first month that Tax Savings Rider is effective.

***Q10.*** ***DO YOU AGREE WITH THE STAFF’S RECOMMENDATIONS CONCERNING*** ***RETURN OF EDIT FROM THE FEDERAL TAX ACT TO CUSTOMERS?***

***A10.*** I agree with Staff’s recommendations. The Staff’s recommendations are consistent the IRS’ requirements and the proposition that Dominion’s consumers should get back all EDIT as expeditiously as possible.

***Q11. DOES DOMINION AGREE WITH THE STAFF’S RECOMMENDATIONS*** ***CONCERNING*** ***RETURN OF TAX SAVINGST RESULTING FROM THE FEDERAL TAX ACT TO CUSTOMERS?***

***A11.*** Apparently, Dominion agrees with Staff’s recommendations concerning returning EDIT, with one exception. In Reply Comments filed in this case on March 26, 2019 (“Reply Comments”), Dominion objects to the Staff’s recommendation that non-normalized EDIT should be amortized over 72 months (six years). In its original application and in its Reply Comments, Dominion recommends that the non-normalized EDIT should be amortized over a ten-year period.[[10]](#footnote-11) Dominion argues that the recommended six-year amortization period is unreasonable and that Staff failed to offer a rationale to support the six-year period.[[11]](#footnote-12) Dominion notes further that on February 27, 2019 it notified the PUCO of its intent to file an application for approval to collect a return on and of its investment associated with its Capital Expenditure Program[[12]](#footnote-13) (“CAPEX”). Dominion asserts that the CAPEX case can serve as a forum for resolving both the Federal tax reductions and CAPEX matters.[[13]](#footnote-14)

***Q12. DO YOU AGREE WITH DOMINION’S CRITICISMS OF THE STAFF’S RECOMMENDATION THAT NON-NOMALIZED EDIT SHOULD BE RETURNED TO CUSTOMERS OVER A SIX-YEAR PERIOD?***

***A12.*** No. As I indicated above, EDIT represents customer money that Dominion collected in rates to pay future taxes that it will no longer have to pay due to the Federal Tax Cuts. Therefore, customers’ money held by Dominion should be returned to them as soon as possible. Staff proposed a six-year period for unprotected/non-normalized EDIT. That is reasonable. Additionally, customers should not have to wait or have the return of their money held hostage to matters raised in Dominion’s CAPEX case.

***Q13. DID DOMINION OBJECT TO ANY OTHER STAFF RECOMMENDATIONS IN THE STAFF REPORT?***

***A13.*** Yes. In its original Application under a section titled “Financing Costs,” Dominion recommended that the PUCO recognize that as EDIT balances are amortized, ADIT will decrease by a corresponding amount. And, since ADIT is an offset to rate base when rates are being set, then the ADIT reduction should result in increased rate base which should generate larger returns for Dominion’s shareholders. Dominion proposed to recognize this effect by imposing a financing cost “to offset otherwise applicable Tax Savings Rider by such financing cost” through a complex series of calculations.[[14]](#footnote-15)

In the Staff Report, Staff characterized Dominion’s financing cost recommendation as a “proposal to recover the incremental return on rate base associated with the amortization of the remaining EDIT.”[[15]](#footnote-16) And Staff recommended that the PUCO reject the Dominion’s proposal to recover the incremental return on rate base associated with amortization of EDIT in the Tax Savings Rider because there is currently no mechanism for returning the incremental returns and that the proper mechanism for recognizing the incremental returns is a base rate proceeding.[[16]](#footnote-17)

In its Reply Comments, Dominion disagrees with Staff’s characterization of its financing costs proposal as a “new mechanism.” Dominion maintains that the financing costs it is proposing would be included in the Tax Savings Rider calculations along with all other components of the Rider.[[17]](#footnote-18) Additionally, Dominion claims that its proposed financing costs proposal is consistent with the approach already included in its Pipeline Safety and Automated Meter Reading Program rider mechanisms. Dominion further asserts that Staff’s recommendation that a base rate case is the appropriate mechanism to recognize the return associated with amortizing EDIT balances is one-sided. Dominion says that it results in tax savings being passed back to customers without recognizing the purported costs to Dominion of doing so.[[18]](#footnote-19) Dominion further argues that Staff’s recommendation fails to recognize that a substantial portion of its non-normalized EDIT balance is associated with its pension asset. It also fails to recognize that the December 31, 2017 non-normalized EDIT balance includes both debit and credit deferred tax balances, including pension-related EDIT.[[19]](#footnote-20)

***Q14. WHAT DO YOU RECOMMEND REGARDING DOMINION’S FINANCING COST PROPOSAL?***

***A14***. I agree with the Staff that the PUCO should reject Dominion’s financing cost proposal. I further agree with Staff that the impact of EDIT being returned to customers on Dominion’s ADIT balance, and the effect that changes in the ADIT balance will have on base rates, should be determined in a base rate proceeding. Dominion’s proposal is misplaced. Rates for the Pipeline Safety and Automated Meter Reading Program Riders are set annually, whereas base rate cases are set much more infrequently. Just as the incremental return on rate base associated with amortization of EDIT is recognized in the Pipeline Safety and Automated Meter Reading Program Riders annually because they are yearly riders, any incremental return on rate base associated with amortization of EDIT for base rates should be determined in a base rate proceeding when it occurs.

Dominion fails to recognize that the impact of the EDIT being returned to customers will be fully recognized in its next base rate case. As the EDIT is amortized, Dominion’s ADIT balance, which serves as an offset to rate base, will be also reduced. Therefore, all else being held equal, in a future rate case Dominion’s rate base will be larger and the corresponding return on rate base will be greater. In addition, any netting from debit and credit deferred tax balances in Dominion’s total non-normalized EDIT balance in a future rate case will reflect the smaller EDIT balance stemming from the non-normalized portion of EDIT that is tied to the TCJA.

***Q15. DID STAFF MAKE ANY OTHER RECOMMENDATIONS IN THE STAFF REPORT?***

***A15.*** Yes. Staff recommended that Tax Savings Rider be trued up annually in order to mitigate any large variances between the amount refunded through the Tax Savings Rider and actual Federal Tax Cut impacts.[[20]](#footnote-21) Staff avers that the annual true up will help to minimize the resulting regulatory asset or liability that will be included in Dominion’s next base rate case.[[21]](#footnote-22)

***Q16. DO YOU AGREE WITH STAFF’S RECOMMENDATION REGARDING A TRUE-UP ?***

***A16.*** Yes.

***Q17. DO YOU HAVE ANY OTHER RECOMMEDATIONS?***

***A17.*** Yes. Consistent with OCC’s recommendation made in OCC’s Comments filed in this case, I recommend that the PUCO direct Dominion to return all Federal Tax Cut savings to consumers based on the customer class allocation percentages adopted in Dominion’s most recent base rate case, Case No. 07-829-GA-AIR.

# IV. CONCLUSION

Q18. DOES THIS CONCLUDE YOUR TESTIMONY?

***A18.*** Yes. However, I reserve the right to incorporate new information that may subsequently become available through outstanding discovery or otherwise, or to supplement my testimony if the PUCO Staff modifies any of the positions taken in the Staff Report.

**CERTIFICATE OF SERVICE**

I hereby certify that a true copy of the foregoing *Direct* *Testimony of Kerry J. Adkins on Behalf of the Office of the Ohio Consumers’ Counsel* was served via electronic transmission to the persons listed below on this 10th day of September 2019.

*/s/ William J. Michael*

William J. Michael

Assistant Consumers’ Counsel

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

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**Testimony of Kerry J. Adkins**

**Filed at the Public Utilities Commission of Ohio**

1. *In the Matter of the Complaint and Appeal of the Cleveland Electric Illuminating Company from Ordinance 21-1994 of the Council of the City of Garfield Heights, Ohio Passed March 10, 1994, entitled “An Emergency Ordinance to Establish and Fix a Schedule of Rates, Terms and Conditions for Electric Service Being Provided by the Cleveland Electric Illuminating Company to its Electric Customers in the City of Garfield Heights, Ohio,* Case No. 94-578-EL-CMR (March 20, 1995).
2. *In the Matter of the Application of The Toledo Edison Company for Authority to Amend and Increase Certain of Its Rates and Charges for Electric Service*, Case No. 95-299-EL-AIR (January 22, 1996).
3. *In the Matter of the Application of The Cleveland Electric Illuminating Company for Authority to Amend and Increase Certain of Its Rates and Charges for Electric Service*, Case No. 95-300-EL-AIR (January 22, 1996)
4. *In the Matter of the Conjunctive Electric Guidelines Proposed by Participants of the Commission Roundtable on Competition in the Electric Industry*, Case No. 96-406-EL-COI (February 10, 1998).
5. *In the Matter of the Application Not for an Increase in Rates of The Dayton Power and Light Company for Approval to Modify Its Existing Alternative Generation Supplier (AGS) Tariff Sheet No. G8.,* Case No. 03-2341-EL-ATA (September 22, 2004)
6. *In the Matter of the Commission Staff’s Investigation into the Alleged MTSS Violations of Buzz Telecom.,* Case No. 06-1443-TP-UNC (February 7, 2007).
7. *In the Matter of the Application of The East Ohio Gas Company dba Dominion East Ohio to Adjust Its Pipeline Infrastructure Replacement (PIR) Cost Recovery Charge and Related Matters,* Case No. 09-458-GA-UNC (October 14, 2009)
8. *In the Matter of the Application of Vectren Energy Delivery of, Inc. for Authority to Adjust its Distribution Replacement Rider Charges,* Case No. 11-2776-GA-RDR (August 10, 2011).
9. In the Matter of *Application of The East Ohio Gas Company d/b/a Dominion East Ohio for Approval of Tariffs to Adjust its Automated Meter Reading Cost Recovery Charge and Related Matters.,* Case No. 11-5843-GA-RDR(April 27,2012)
10. *In the Matter of the Application of Vectren Energy Delivery of, Inc. for Authority to Adjust its Distribution Replacement Rider Charges,* Case No. 12-1423-GA-RDR (August 28, 2012).
11. In the Matter of Duke Energy Ohio, Inc., for an Increase in Electric Distribution Rates, Case No. 12-1682-EL-AIR (March 20, 2013).
12. *In the Matter of Duke Energy Ohio, Inc., for an Increase in Gas Rates.,* Case No. 12-1685-GA-AIR (April 22, 2013).
13. *In the Matter of the Application of Duke Energy Ohio Inc., for Approval of an Alternate Rate Plan Pursuant to Section 4929.05, Revised Code, for an Accelerated Service Line Replacement Program,* Case No. 14-1622-GA-ALT (November 6, 2015).
14. *In the Matter of the Application of Northeast Natural Gas Corp. for an Increase in Gas Distribution Rates*, Case No. 18-1720-GA-AIR (July 25, 2019).
15. *In the Matter of the Application of Duke Energy Ohio, Inc. for Implementation of the Tax Cuts and Jobs Act of 2017*, Case No. 18-1830-GA-UNC (July 31, 2019).
16. *In the Matter of the Commission’s Investigation into PALMco Power OH, LLC d/b/a Indra Energy’s Compliance with the Ohio Administrative Code and Potential Remedial Actions for Non-Compliance,* Case No. 19-957-GE-COI September 4, 2019.

1. *In the Matter of the Commission’s Investigation of the Financial Impact of the Tax Cuts and Jobs Act of 2017 on Regulated Ohio Utility Companies*, Case No. 18-47-AU-COI, Finding and Order (October 24, 2018) (“Federal Tax Cuts Order”) at 18. [↑](#footnote-ref-2)
2. Application at 2. [↑](#footnote-ref-3)
3. Staff Report at 5. [↑](#footnote-ref-4)
4. *Id.* [↑](#footnote-ref-5)
5. Application at 4. [↑](#footnote-ref-6)
6. *Id.* [↑](#footnote-ref-7)
7. Dominion’s long-term debt rate is 6.5% as set in Case No. 07-829-GA-AIR. [↑](#footnote-ref-8)
8. Staff Report at 5. [↑](#footnote-ref-9)
9. Direct Testimony of Jonathan J. Borer on behalf of the PUCO Staff in Case No. 18-1830-GA-UNC (July 31, 2019) at 6. [↑](#footnote-ref-10)
10. Application at 8-9 and Reply Comments at 4-6. [↑](#footnote-ref-11)
11. Reply Comments at 4-6. [↑](#footnote-ref-12)
12. Dominion has since filed a CEP recovery application in Case No. 19-468-GA-ALT on May 1, 2019. [↑](#footnote-ref-13)
13. Reply Comments at 5-6. [↑](#footnote-ref-14)
14. Application at 9-10. [↑](#footnote-ref-15)
15. Staff Report at 6. [↑](#footnote-ref-16)
16. *Id.* [↑](#footnote-ref-17)
17. Reply Comments at 6. [↑](#footnote-ref-18)
18. Reply Comments at 7. [↑](#footnote-ref-19)
19. Reply Comments at 8. [↑](#footnote-ref-20)
20. Staff Report at 6. [↑](#footnote-ref-21)
21. *Id.* [↑](#footnote-ref-22)