**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 Enbridge Gas Ohio for Approval to Increase Natural Gas RatesIn the Matter of the Application of the East Ohio Gas Company d/b/a Enbridge Gas Ohio for Approval of Alternative Rate PlanIn the Matter of the Application of the East Ohio Gas Company d/b/a Enbridge Gas Ohio for Approval to Change Accounting MethodsIn the Matter of the Application of the East Ohio Gas Company d/b/a Enbridge Gas Ohio for Approval of Tariff Revisions | )))))))))))) | Case No. 23-894-GA-AIRCase No. 23-895-GA-ALTCase No. 23-896-GA-AAMCase No. 23-897-GA-ATA |

**OBJECTIONS TO THE PUCO STAFF’S REPORT OF INVESTIGATION**

**BY**

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**OBJECTIONS TO THE PUCO STAFF’S REPORT OF INVESTIGATION**

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# INTRODUCTION

 Enbridge (formerly known as Dominion) has proposed to increase its revenues by $212 million, which would increase what consumers pay for natural gas distribution service[[1]](#footnote-1) by *over 30%* depending on usage.[[2]](#footnote-2) The Staff of the Public Utilities Commission of Ohio filed its report of investigation on June 26, 2024,[[3]](#footnote-3) recommending that Enbridge *decrease* its revenue by 24.61% to 27.46%.[[4]](#footnote-4)

Moderating rates is especially important for consumers in this case. High inflation and high interest rates have led to higher prices for everyday necessities such as rent, groceries, gasoline and energy bills. Many Enbridge consumers have limited incomes. The PUCO is “acutely mindful of the range of residential household budgets, particularly Dominion’s low-income customers and moderate-income customers whose income is above the eligibility requirements for various income assistance programs.”[[5]](#footnote-5) Over 300,000 households in Enbridge’s service area have incomes between 50 percent and 100 percent of the federal poverty level as of 2022.[[6]](#footnote-6) The Ohio Association of Community Action Agencies’ 2023 poverty report found that 30 percent of households in the counties in Enbridge’s service area (Allen, Cuyahoga, Lake, Mahoning, Stark, Washington counties) are at or below 200 percent of the federal poverty level, all above the statewide average.[[7]](#footnote-7) For these families, the energy burden (*i.e.,* the proportion of household income needed to pay energy bills) is a staggering 17%.[[8]](#footnote-8)

Under Enbridge’s Application, residential consumers could each pay up to an additional $156 per year in base rates.[[9]](#footnote-9) Further, Enbridge wants to impose additional charges on consumers through the Automated Meter Reading Rider (“AMR”), Capital Expenditure Program Rider (“CEP”), Pipeline Infrastructure Replacement Rider (“PIR”), Tax Savings Credit Rider (“TSCR”), and Transportation Migration Riders (“TMR”).[[10]](#footnote-10) Enbridge proposes to continue these additional charges to consumers for up to five more years.[[11]](#footnote-11) By 2031, Enbridge seeks to charge residential consumers about $11.00 per month under Rider CEP and $18.00 per month under Rider PIR.[[12]](#footnote-12) That means that by 2031, an average residential Enbridge consumer could pay up to $348 more per year if the PUCO approves Enbridge’s Application.

The Office of the Ohio Consumers’ Counsel (“OCC”) is the statutory representative of Enbridge’s over 1.2 million consumers[[13]](#footnote-13) who will pay the charges determined by the Public Utilities Commission of Ohio (“PUCO”).[[14]](#footnote-14) OCC appreciates the PUCO Staff’s recommendations in the Staff Report that benefit consumers. However, the Staff Report falls short of fully protecting consumers in many ways, as explained in these Objections.

 The PUCO should adopt OCC’s consumer protection recommendations as set forth in the following objections,

# II. SUMMARY OF STAFF REPORT RECOMMENDATIONS SUPPORTED OR NOT OPPOSED BY OCC

OCC supports many of the findings, recommendations, and adjustments found in the Staff Report. OCC reserves the right to amend and/or supplement these objections if the PUCO Staff changes, modifies, or withdraws its position or any of its recommendations at any time prior to the closing of the record in this matter. Additionally, if the PUCO Staff has indicated that its position on a particular issue is not known at the date of the Staff Report, OCC reserves the right to later supplement these objections once the PUCO Staff’s position is made known. OCC also reserves the right to file additional expert testimony, produce fact witnesses, and introduce additional evidence.

 The lack of an objection in this pleading to any aspect of the Staff Report does not preclude OCC from challenging issues on which the PUCO Staff changes, modifies, newly raises, or withdraws its position. Further, OCC reserves the right to contest other aspects of Enbridge’s Application that are not specifically addressed by the Staff Report.

A summary of these findings and recommendations is included here:

**Revenue Requirement, Rate Base and Operating Income:**

* The Staff Report was correct to reduce Enbridge’s proposed distribution revenue requirement.[[15]](#footnote-15) Key drivers for the reductions included: (1) adjustments to remove microwave towers from rate base; (2) reduction or exclusion from rate base for capitalized incentive compensation; and (3) reduction of rate base for plant not used and useful.[[16]](#footnote-16) These three adjustments accounted for $75.5 million of the $83 million Staff net plant adjustments. Additionally, the Staff CEP excess deferred income tax adjustment made a significant reduction to rate base ($52 million).
* The Staff Report correctly recommended a reduction in Enbridge’s rate of return reducing the required operating income by $91.0 million based on the midpoint of the PUCO Staff’s range.[[17]](#footnote-17)
* The Staff Report correctly adjusted operating income by including the pension recovery ($145.9 million reduction) and proposing to reduce labor and operating expenses to reflect actual experience. Staff also removed other non-regulated expenses with a net operating income impact after tax of approximately $11.8 million.[[18]](#footnote-18)
* The Staff Report correctly reduced plant-in-service by $3,649,271 because Enbridge did not provide support or provided insufficient supporting documentation to show the plant was used and useful.[[19]](#footnote-19)
* The Staff Report correctly reduced plant-in-service by $6,591 to remove meals, refreshments, and party supplies that were determined to be inappropriate to include for ratemaking purposes.[[20]](#footnote-20)
* The Staff Report correctly removed $1,060,203 from plant-in-service related to transactions recorded to capital projects that were sampled by the PUCO Staff and withdrawn by Enbridge.[[21]](#footnote-21)
* The Staff Report correctly reduced plant-in-service by $1,627,946 to remove a hydrogen blending project that Enbridge has been testing as a pilot program and that is used only in its training facility and is not directly benefiting customers.[[22]](#footnote-22)
* The Staff Report correctly removed $960,971 from plant-in-service associated with fitness centers and equipment located at various Company offices which are use and useful in providing utility service to consumers and provide no direct benefit to consumers.[[23]](#footnote-23)
* The Staff Report correctly removed $55,797 in storage plant and $1,761 in general plant that was associated with the utility incurring delayed or late payment fees, which are not a just and reasonable cost to pass on to consumers.[[24]](#footnote-24)
* The Staff Report correctly removed $47,880 of plant-in-service associated with general maintenance expenses that was capitalized when it should have been expensed to operations and management (“O&M”), consistent with generally accepted accounting standards.[[25]](#footnote-25)
* The Staff Report correctly identified and removed $5,243,686 of plant-in-service that was either removed from service, disabled, no longer in use, or not supported by proper source documentation, and thus not used and useful in providing service to consumers.[[26]](#footnote-26)
* The Staff Report correctly identified and removed $18,644,590 from plant-in-service associated with 30 microwave towers located across Pennsylvania, Ohio, and West Virginia. These towers are recorded 100 percent on Enbridge’s balance sheet but are utilized by other companies without Enbridge receiving any revenue from use of the microwave towers. Consumers should not bear the cost related to assets that are not in used and useful in providing utility service. This is particularly the case where third parties are not paying the utility for those assets.[[27]](#footnote-27)
* The Staff Report correctly recommended the removal from rate base the balance of its noncurrent gas stored underground valued at $29,869,479 as of December 31, 2023.[[28]](#footnote-28)
* The Staff Report correctly considered the noncurrent gas stored underground amounts to be more appropriately recoverable through a working capital allowance. The PUCO Staff correctly disallowed a working capital allowance for the noncurrent gas because Enbridge failed to support its working capital request with a lead lag study.[[29]](#footnote-29)
* The Staff Report correctly reversed Enbridge’s proposed elimination of off-system revenues from base rates and instead allowed a credit to the Operational Balancing Rider according to a proposed revenue-sharing of 60% credit to the consumers and 40% retained by Enbridge.[[30]](#footnote-30)
* The Staff Report correctly recommended that the off-system revenues be included within base rates, lessening the jurisdictional revenue requirement, as consumers pay for a return on and of the plant that allows revenues to be generated.[[31]](#footnote-31)
* The Staff Report properly acknowledges the rolling in of used and useful plant-in-service and the recovery of ongoing prudently incurred O&M costs associated with supporting these off-system sales, including a fair return on the investment and depreciation of the assets, which fairly compensates the utility on a going forward basis.[[32]](#footnote-32)
* The Staff Report correctly decreases test year revenue by $54,632,225 to eliminate non-recoverable affiliate expenses that jurisdictional utility consumers should not be paying because the expense are not incurred to provide utility service to Ohio consumers.[[33]](#footnote-33)
* The Staff Report correctly reduced test year operating income by $6,007,055 to annualize test year wages, incentives, payroll tax, and benefits not including pension and other post-employment benefits (“OPEB”).[[34]](#footnote-34)
* The Staff Report correctly excluded from test year expenses non-compliant advertising charges and advertising no longer expected to be completed in the test year period in the amount of $206,886.[[35]](#footnote-35)
* The Staff Report correctly excluded from test year expenses entertainment expenses in the amount of $183,633.[[36]](#footnote-36)
* The Staff Report correctly excluded from test year expenses $86,103 associated with social and club dues.[[37]](#footnote-37)
* The Staff Report correctly excluded from test year expenses $54,097 related to non-recoverable affiliate expenses allocated to Enbridge.[[38]](#footnote-38)
* The Staff Report excluded from test year expenses $167,626 associated with civic, political, and related activities, and properly considered them as a shareholder cost.[[39]](#footnote-39)
* The Staff Report excluded from test year expenses $114,455 related to gift cards, flower arrangements, various expenses for which no supporting documentation was provided, and O&M expenses associated with the removal of a hydrogen blending capital project.[[40]](#footnote-40)
* The Staff Report excluded from test year expenses $84,683 related to costs that were incurred outside of the test year period, and thus not reflective of valid costs in the test year.[[41]](#footnote-41)
* The Staff Report excluded from test year expenses $275,819 related to meals and refreshments that are not cost necessary to provide utility service consumers.[[42]](#footnote-42)
* The Staff Report excluded from test year expenses $25,085 due to a property damage claim which is not an ordinary and necessary cost of providing service to consumers and serves no obvious regulatory purpose or customer benefit.[[43]](#footnote-43)
* The Staff Report excluded from test year expenses $406,350 of corporate non-labor service expenses charged to Enbridge but unrelated to the cost of providing utility service to consumers and also providing no benefit to customers.[[44]](#footnote-44)
* The Staff Report correctly added test year revenues to reflect the historical three-year trend in accounts 487, 488, 489.4, 490, 492, and 495, as well as the inclusion of off-system sales revenues for a total addition of $63,025,239 to test year revenues.[[45]](#footnote-45)
* The Staff Report correctly reduced federal income tax expense to reflect the flow-through effect of Staff’s proposed adjustments to test year revenues and expenses in the amount of $35,699,995.[[46]](#footnote-46)
* The Staff Report correctly used the minimum system calculation for the Cost of Service Study (“COSS”).[[47]](#footnote-47)
* The Staff Report correctly recommended that the revenues and expenses from negotiated contracts be assigned to the General Transportation Service (“GTS”) and Daily Transportation Service (“DTS”) class rather than being paid for by other customer classes through universal charges.[[48]](#footnote-48)
* The Staff Report correctly recommended that revenue losses arising from negotiated contract customers should not be borne by other consumers.[[49]](#footnote-49)

**Rate of Return**

* The Staff Report correctly used Enbridge’s actual cost of debt of 3.16% to calculate Enbridge’s rate of return.[[50]](#footnote-50)
* The Staff Report correctly used a Discounted Cash Flow- Capital Asset Pricing Model (“DCF-CAPM”) average to calculate Enbridge’s Return on Equity.[[51]](#footnote-51)

**Alternative Rate Plan and Riders**

* The Staff Report correctly opposed the removal of the depreciation offset to the Rider CEP formula.[[52]](#footnote-52)
* The Staff Report correctly proposed that the depreciation offset component be captured and calculated as it currently is in the CEP formula, with updated inputs reflective of the outcome of this case proceeding.[[53]](#footnote-53)
* The Staff Report correctly rejected Enbridge’s proposal to eliminate the Cost of Removal (“COR”) line item within the CEP calculation.[[54]](#footnote-54)
* The Staff Report correctly recommended the exclusion of incentives that apply to operations and management costs within the rate case should also apply to capital costs in Rider CEP.[[55]](#footnote-55)
* The Staff Report correctly recommended that Rider CEP be adjusted to remove the revenue requirement associated with all assets rolled into and recovered within base rates.[[56]](#footnote-56)
* The Staff Report correctly opposed the modifications related to the PIR through investment period 2026, which were agreed to by parties and ordered by the Commission in the 2020 PIR Extension, Case No. 20-1634-GA-ALT.
* The Staff Report correctly opposed increased investment for 2024 through 2026 above the levels set forth in the 2020 PIR Extension.[[57]](#footnote-57)
* The Staff Report correctly opposed the inclusion of financial incentives based upon the financial performance of Enbridge.[[58]](#footnote-58)
* The Staff Report correctly recommended that the operations and management (“O&M”) savings baseline be updated beginning with investment year 2024 with the following baselines for each of the four categories:
	+ Corrosion Monitoring: $3,752,730
	+ Corrosion Remediation: $6,905,079
	+ Leak Repair: $11,387,591
	+ Leak Survey: $4,476,285[[59]](#footnote-59)
* The Staff Report correctly recommended that Enbridge no longer capitalize and recover incremental O&M expenses with the PIR program beginning with the 2027 investment period.[[60]](#footnote-60)
* The Staff Report correctly recommends that the PUCO not allow Enbridge to add any costs incurred after December 31, 2028, to its DSM Rider.[[61]](#footnote-61)
* The Staff Report correctly recommends that Enbridge be required to add a revenue true-up schedule to their DSM Rider annual filing which shows the annual true-up of the rider’s expenses and revenues, going back to the initial year of the rider.[[62]](#footnote-62)
* The Staff Report correctly recommends that there should be a cap on the amount of a rebate paid to any income-qualified residential household so that more customers benefit from the program.[[63]](#footnote-63)

**Deferrals and Other Matters Raised in Enbridge’s Alternative Regulation Filing**

* The Staff Report correctly recommended the immediate implementation of annual CEP rider surcharges, subject to reconciliation, which will result in a reduction in deferred balances.[[64]](#footnote-64)
* The Staff Report correctly recommended modifying the calculation of ADIT within the CEP Rate Base to reflect the impact of depreciation deferrals.[[65]](#footnote-65)
* The Staff Report correctly rejected the Company’s proposal to recover deferred CEP and PIR costs over a seven-year period. The OCC agrees with PUCO Staff that the deferrals and amortization related to cumulative CEP assets as of December 31, 2023, from the date certain of this case until the effective date of new base rates should continue to be amortized using a composite depreciation rate, notwithstanding the difference of opinion of the underlying rate.[[66]](#footnote-66)
* The Staff Report correctly recommended that the $0.00 rate would take effect after collection of the 2028 assets by September 30, 2029, and all deferrals would cease for investments starting January 1, 2029, and beyond.[[67]](#footnote-67)
* The Staff Report correctly recommended that the deferred tax asset (ADIT) in the CEP should be adjusted annually for the depreciation offset.[[68]](#footnote-68)
* The Staff Report correctly recommended that incremental revenue should be subtracted from deferral balances.[[69]](#footnote-69)
* The Staff Report correctly recommended that deferrals should be limited to those related to plant in service that does not exceed the cap.[[70]](#footnote-70)
* The Staff Report correctly recommended against Enbridge’s proposal to include Rider PIR-related deferred depreciation, deferred property taxes, and post-in-service carrying costs (“PISCC”) in rate base.[[71]](#footnote-71)
* The Staff Report correctly recommended that ADIT associated with the deferrals for Rider PIR be included as a reduction to PIR rate base regardless of whether the underlying assets or liabilities are included in rate base.[[72]](#footnote-72)
* The Staff Report correctly recommended that the amortization period for the regulatory deferrals be set over the life of the assets, notwithstanding OCC’s Objection No. 3, below.[[73]](#footnote-73)
* The Staff Report correctly recommended that deferrals and amortization related to cumulative PIR assets as of December 31, 2023, from the date certain of this case until the effective date of new base rates continue to be amortized over the lives of the underlying assets.[[74]](#footnote-74)
* The Staff Report correctly recommended that cumulative, rather than annual, rate caps are appropriate beginning with 2027 investments.[[75]](#footnote-75)
* The Staff Report correctly rejected Daymark’s suggestion regarding a deferred revenue account and further correctly opposed Enbridge deferring revenue requirement in excess of the annual rate caps as deferring this excess revenue requirement would defeat the purpose of annual rate caps.[[76]](#footnote-76)
* The Staff Report correctly recommended that the Tax Savings Credit Rider should be adopted.[[77]](#footnote-77)

# OCC OBJECTIONS TO THE STAFF REPORT

## Revenue Requirements

### Objection No. 1: The Staff Report erred by proposing a revenue requirement for base rates and other charges to consumers more than what is just and reasonable under R.C. 4909.15, R.C. 4905.22, and other authority.

Although the Staff Report recommends a decrease to Enbridge’s revenue requirement, the PUCO Staff erred and harmed consumers through its failure to perform, recommend, or require an adjustment to the revenue requirement to reflect reduction in revenues associated with OCC’s objections detailed below. The revenue requirement included in the Staff Report reflects, among other things, errors in calculating depreciation expense, accepting inappropriate depreciation rates and service lives, overstating cost of removal, misapplying depreciation methods, failing to accurately reflect asset retirements, improperly accounting for the repair deduction, failure to return to customers excess depreciation collected by Enbridge through amortization, errors in the calculation of the rate of return, and errors in the cost of service study.

Given these errors, the Staff Report also erred and harms consumers by proposing a revenue deficiency of between ($251,252,625) and ($225,150,474) that does not fully reflect the reduced revenue requirement that Enbridge consumers should pay following OCC’s recommended adjustments.[[78]](#footnote-78) This harms consumers by proposing not enough of a rate decrease and sets rates that are higher than what is otherwise just and reasonable. OCC objects to the proposed higher revenue requirement than those that are just and reasonable under R.C. 4909.15 and R.C. 4905.22.

## Rate Base

### Objection No. 2: The Staff Report erred by not reducing rate base after deducting capitalized incentive compensation, resulting in an overstated rate base and rates and charges to consumers more than what is just and reasonable under R.C. 4909.15, R.C. 4905.22, and other authority.

The Staff Report erred and harms consumers through its failure to perform, recommend, or require an adjustment to the depreciation expense to reflect the amortization of the PUCO Staff’s proposed adjustment to capitalized incentive compensation. The Staff Report recommends a reduction in Enbridge’s previously capitalized incentive compensation amounts of $51,639,483, which OCC supports.[[79]](#footnote-79) However, the PUCO Staff failed to make a corresponding adjustment to rate base to reduce test year depreciation expense calculated in Schedule B-3.2.[[80]](#footnote-80) OCC objects to the Staff Report due to its failure to adjust depreciation expense for this adjustment, which results in an overstatement of test year revenue requirement.

## Depreciation

### Objection No. 3: The Staff Report erred and harms consumers by accepting Enbridge’s depreciation rates and their underlying parameters, resulting in excessive depreciation rates.

The Staff Report erred by accepting Enbridge’s depreciation rates and their underlying parameters, resulting in excessive depreciation expenses. The excessive depreciation rates are caused by accepting Enbridge witness Mr. Spanos’s underlying depreciation parameters because in many instances they are based upon understated average service life estimates and overstated negative net salvage estimates. OCC objects on the basis that the Staff Report’s accepting of Enbridge’s depreciation rates result in higher than necessary costs being passed along to consumers, resulting in unjust and unreasonable rates under R.C. 4909.15 and R.C. 4905.22.

Objection No. 4: The Staff Report erred and harms consumers through its acceptance of Enbridge’s depreciation proposals, which overstate the magnitude of the theoretical depreciation reserve resulting from the application of Mr. Spanos’s depreciation rate parameters relative to the correct and more reasonable **parameters OCC’s witness will propose.**

The Staff Report states “Staff compared the Applicant’s company-wide book reserve as of date certain, December 31, 2023, with a calculated theoretical reserve as a guide to determine if past accrual rate calculations have been appropriate. Staff determined the level of the overall booked reserve is not unreasonable as the difference between it and Staff’s calculated theoretical reserve is minimal.”[[81]](#footnote-81) The Staff Report erred and harms consumers through its acceptance of Enbridge’s depreciation proposals, which overstate the magnitude of the theoretical depreciation reserve resulting from the application of Mr. Spanos’s depreciation rate parameters relative to the correct and more reasonable parameters OCC’s witness will propose. Staff’s overstatement of the theoretical reserve masks actual excess included in Enbridge’s actual book reserve, which will result in charges that are higher than what is just and reasonable under R.C. 4909.15, R.C. 4905.22, and other authority.

## Rate of Return

### ****Objection No. 5: The Staff Report erred in the calculation of its proposed rate of return because it** in** a calculated rate of return higher than what is fair and reasonable, which will result in unjust and unreasonable rates and charges to consumers in violation of R.C. 4909.15, R.C. 4905.22, and other authority, ****used an inappropriate capital structure in its calculation. This resulted****

The Staff Report (on pages 28-30) erred and harmed consumers by proposing a rate of return higher than what is fair and reasonable under R.C. 4909.15(A)(2) and other authority, which will result in unjust and unreasonable rates and charges to consumers. The Staff Report recommends a rate of return in the 6.21 to 6.73 percent range.

The OCC objects to the hypothetical capital structure utilized by the PUCO Staff to calculate the rate of return, as it does not accurately reflect current market conditions for similarly situated companies. The PUCO Staff’s proposed capital structure of 48.13 percent long-term debt and 51.87 percent equity is inappropriate for ratemaking purposes.

By employing a capital structure that deviates from market norms, the PUCO Staff has inflated the cost of equity and, consequently, the overall rate of return. This inflated rate will impose an unnecessary financial burden on consumers.

The PUCO should reject the PUCO Staff’s proposed rate of return of 6.21 to 6.73% calculated based on an inappropriate capital structure of 48.13 percent long-term debt and 51.87 percent equity and accept the OCC’s proposed rate of return of 6.15% calculated based on an appropriate capital structure of 51.85% debt and 48.16% equity.

### Objection No. 6: The Staff Report erred by inappropriately increasing the rate of return and the cost of common equity by allowing an adjustment for equity issuance and other costs, resulting in a rate of return that is unjust and unreasonable in violation of R.C. 4909.15, R.C. 4905.22, and other authority.

 The Staff Report erred and harms consumers by inappropriately increasing the rate of return and the cost of common equity that consumers fund by allowing an adjustment for equity issuance and other costs. This results in a too-high rate of return that is neither just nor reasonable for consumers to fund. OCC objects to the PUCO Staff’s inclusion of an equity issuance and other costs to the PUCO Staff’s estimate of cost of common equity. The PUCO Staff estimates a return on equity (“ROE”) of 9.4 percent (adjusted to 9.54 percent after issuance costs).[[82]](#footnote-82) OCC concludes otherwise, with formulations resulting in an ROE of 9.37 percent.

The inclusion of these costs is not supported by sound regulatory principles. Even if an adjustment for equity issuance and other costs were allowed, the Staff Report inappropriately increased the cost of common equity by using a hypothetical and generic issuance cost factor of 3.5%. The Staff Report has not explained why this generic issuance cost factor is reasonable or why it should be applied in this proceeding. In addition, there is no demonstration in the Staff Report that Enbridge is likely to incur these costs soon or the magnitude of these costs. The addition of arbitrary and unproven equity issuance and other costs will unfairly and unreasonably increase the cost of gas services to Enbridge’s customers, in contradiction of R.C. 4909.15.

## Rates and Tariffs

### **Objection No. 7: The Staff Report erred by being overly reliant on the use of internal labor cost allocators that are not representative of Enbridge’s cost of service study**. Thus, the Staff Report results in rates and other charges to residential consumers more than what is just and reasonable under R.C. 4909.15, R.C. 4905.22, and other authority.

 The Staff Report erred and harmed consumers by being overly reliant on the use of internal labor cost allocators that are not representative of the underlying costs in Enbridge’s COSS. Internal labor costs are used to functionalize and classify most of the general plant and Administrative and General (“A&G”) expenses. Due to the large amount of labor expense related to mains operation and maintenance (“O&M”) (which is classified 46.6% customer by Enbridge) and in the customer service functions, 61% of labor expense is customer-related.[[83]](#footnote-83) Therefore, a large portion of this rate base and expense is classified as customer-related and then ultimately allocated on a per-customer basis.[[84]](#footnote-84) The majority of A&G accounts (excepting healthcare, payroll taxes, etc.) should be functionalized and classified on overall O&M rather than payroll as they support all functions of the company. The general plant should be allocated on the basis of plant in service excluding general plant following the same line of reasoning.

### Objection No. 8: The Staff Report erred by utilizing a flawed minimum system methodology, resulting in rates and other charges to residential consumers that are more than what is just and reasonable under R.C. 4909.15, R.C. 4905.22, and other authority.

 The Staff Report erred and harmed consumers by utilizing a flawed minimum system methodology, which assigns some portion of the distribution system as customer-related and determines what level of distribution system costs and investments should be assigned to the customer function. The methodology used by Enbridge and supported by the PUCO Staff should be rejected.

There are a number of issues with the calculation of the minimum system. Main plant makes up 47% of Enbridge’s total Plant in Service and 62% of distribution plant.[[85]](#footnote-85) The company has proposed that 46% of the mains investment be categorized as customer-related (and therefore ultimately allocated on the number of customers in each class and being the basis for the “cost-based” fixed charge recommendations).[[86]](#footnote-86) This 46% assignment then flows through various internal allocations used for O&M and labor expenses, other distribution investments, and non-plant rate base items among other things, resulting in large percentages of these costs also being assigned to the customer function.[[87]](#footnote-87)

 Instead, as OCC will explain in testimony, there should be a 21% assignment of mains to minimum system, reducing both the amount of revenue requirement allocated on the number of customers and the cost-based fixed charge levels.

### Objection No. 9: The Staff Report erred and harms consumers by not recommending a review process for the updated cost of service study based on their recommendation to re-run the cost of service model.

 OCC objects to the rates provided by the PUCO Staff. Accurate rates cannot be determined without the anticipated update to the cost of service study. As stated by the PUCO Staff, thebill impacts are “for illustrative purposes only and should not be taken as a recommendation by the PUCO Staff as to the overall revenue requirement recommended.”[[88]](#footnote-88) The PUCO Staff’s calculated rates reflect an approximate midpoint of the PUCO Staff’s proposed base distribution revenue, $676,807,974, and excludes other revenues, and contract revenues.[[89]](#footnote-89) While OCC agrees that the cost of service study should be updated, the PUCO Staff should have recommended a review process. Examples include a time frame for the update to be provided, how or when the OCC and others could respond to the PUCO Staff ‘s recommendations based on the updated cost of service study, and an extension of the procedural schedule based on Enbridge providing such an updated cost of service study.

**F.** Alternative Rate Plan and Riders

### Objection No. 10: The Staff Report erred and harms consumers by failing to modify the Capital Expenditure Program (“CEP”) Rider and the Pipeline Infrastructure Replacement (“PIR”) Rider calculations to acknowledge Enbridge’s ability to take the Repair Deduction. The Staff Report results in rates and other charges to consumers more than what is just and reasonable under R.C. 4909.15, R.C. 4905.22, and other authority.

 The PUCO Staff erred in its report and harmed consumers by failing to modify the CEP and PIR calculation to acknowledge that Enbridge has (historically and prospectively) the opportunity to take a Repair Deduction on significant portions of its CEP and PIR mechanisms. A repair reduction would reduce the costs of CEP and PIR which are charged to Enbridge’s consumers.

The Staff Report and its conclusions should be modified to incorporate the implications of this tax deduction within its ADIT components. OCC objects to the format of the CEP and PIR calculations, which limit the calculation of ADIT to book/tax timing differences associated with depreciation related to CEP and PIR investment. The calculations of ADIT within the CEP and PIR surcharge calculations should also be expanded to include the implications of the Repair Deduction.

The Repair Deduction under the tax code permits the immediate expensing of qualifying expenditures that are otherwise recognized as assets for financial and regulatory reporting purposes.[[90]](#footnote-90) This expanded definition of ADIT is necessary to accommodate future elections by Enbridge to take advantage of the Repair Deduction, thereby reducing the CEP and PIR Rate Base and reducing costs to customers. Because Enbridge has not taken this deduction, the rate base request presented by Enbridge in these proceedings is excessive, as are the deferred CEP and PIR asset costs being sought to recovery.

### Objection No. 11: The Staff Report erred by failing to require Enbridge to report how it intends to respond to Revenue Procedure 2023-15 in the future. The Staff Report results in rates and other charges to consumers more than what is just and reasonable under R.C. 4909.15, R.C. 4905.22, and other authority.

 The Staff Report erred and harms consumers by failing to require Enbridge to report with certainty how in the future it intends to respond to Revenue Procedure 2023-15. Enbridge must be made to consider and report upon the implications of Revenue Procedure 2023-15 on its historic total company ADIT balances, including both those applicable to Plant in Service as of December 31, 2023, as well as to future CEP and PIR qualifying capital expenditures.

Revenue Procedure 2023-15, the Natural Gas Safe Harbor Provisions, guides natural gas utilities regarding the appropriate classification of expenditures between those eligible for the Repair Deduction and those required to be capitalized under the Internal Revenue Code.[[91]](#footnote-91) The PUCO Staff’s failure to require Enbridge to report to the PUCO how it intends to respond to Revenue Procedure 2023-15 puts customers at risk for excessive surcharges and excess PISCC deferrals.

### Objection No. 12: The Staff Report erred by not modifying the CEP mechanism to reflect annual ADIT changes associated with the plant in-service balances adopted in this matter. The Staff Report results in rates and other charges to consumers more than what is just and reasonable under R.C. 4909.15, R.C. 4905.22, and other authority.

 The Staff Report erred and harms consumers by not modifying the CEP mechanism to reflect annual ADIT changes associated with plant in-service balances adopted in this proceeding. The Staff Report recommends retaining the Depreciation Expense deduction to calculate the CEP Rate Base.[[92]](#footnote-92) However, the CEP mechanism should also measure the change in the Company’s ADIT balance associated with Plant in Service adopted in this proceeding.

This modification is necessary to match the Depreciation Expense offset that the PUCO Staff proposes to retain with the related ADIT balance changes in the measurement of the CEP Rate Base. A Depreciation Expense offset should be adopted along with the related change in ADIT balances associated with the base rate level of Plant in Service adopted in this proceeding. The increased level of book depreciation is an appropriate reduction to the level of the CEP rate base—likewise, tax depreciation on legacy plant in service changes annually. The timing differences between book/tax depreciation on the PUCO-adopted Plant in Service should be measured to ensure that all plant-related balances associated with the December 31, 2023 plant balances are recognized within the CEP mechanism. This remeasurement would include any changes to the unamortized balance of Excess Deferred Income Taxes.

### Objection No. 13: The Staff Report erred and harms consumers in not recommending Enbridge be ordered to provide proof of its assertation that negotiated contract customers are a net benefit to the system in its next base rate.

 While OCC agrees with the PUCO Staff that, from a cost of service perspective, allowing these customers to receive a revenue decrease is unjustifiable, the PUCO Staff should have recommended that in their next rate case Enbridge be ordered to show that negotiated contract customers are a net benefit to the system. If not a net benefit, full recovery of costs or disallowance of recovery on a portion of rate base may be justifiable.

## Consumer Protections

### Objection No. 14: The Staff Report erred and harms consumers by failing to evaluate the impact of the rates and rider charges on consumers with respect to energy affordability or the energy burden of Enbridge’s proposed rates and rider charges.

The Staff Report unreasonably fails to address energy affordability and energy burden on Enbridge’s consumers. As explained above, the Staff Report results in rates and rider charges are unjust and unreasonable in violation of R.C. 4909.15 and R.C. 4905.22. The Staff Report should have considered the burden of these rates on Enbridge’s residential consumers. The energy burden is exacerbated by the fact that such a high proportion of the overall rate and rider charges are fixed charges.

The U.S. Department of Energy considers a household with six percent or greater energy burden as a “high energy burden household.” Energy burden is important as energy costs are an essential household expenditure. After paying for energy, a household must pay for housing expenses, such as rent or a mortgage, various taxes, food, health care, clothing, childcare, or other essentials to the maintenance of life. With recent high inflation, those other essentials have often become more expensive, placing further stress on household budgets. An increase in energy costs not only impacts a household’s energy burden, but a household’s ability to maintain the other essentials of life.

According to the Ohio Association of Community Action Agencies’ Report, The State of Poverty in Ohio (2023), the poverty rate in Enbridge’s service area is significantly higher than the overall poverty rate in Ohio.[[93]](#footnote-93) The Percentage of Income Payment Plan (“PIPP”), Home Energy Assistance Plan (“HEAP”) and Energy Assistance programs provide some relief for the energy burden, but not enough.

### Objection No. 15: The Staff Report erred and harmed consumers in its failure to recommend an investigation into the root causes for the dramatic increase in disconnections from 2021 to 2023.

The OCC commends the PUCO Staff’s detailed review of then-Dominion’s (now Enbridge) disconnections from 2021 through 2023.[[94]](#footnote-94) However, OCC objects to the failure of the PUCO Staff to recommend an investigation of why the disconnections occurred.

Analysis of the disconnection data by the PUCO Staff revealed a 20% increase in the number of disconnections, a 40% increase in uncollected final bill charge offs, and an increase in the 60-day arrearage average.[[95]](#footnote-95) OCC also reviewed annual disconnection reports covering 2020-2021, 2021-2022, and 2022-2023, as required in R.C.4933.123. Outside of the disconnection analysis in the Staff Report, the OCC found an increase in disconnection notices and total dollar

amount of unpaid bills represented by disconnection notices.[[96]](#footnote-96) The increases in disconnection data by the PUCO Staff, along with OCC’s analysis, warrants an investigation.

### Objection No. 16: The Staff Report erred and harms consumers by failing to recommend continuing and increasing the “Energy Share” bill payment assistance program, along with adding a new bill payment assistance program during the summer months.

OCC objects to the failure of the Staff Report to recommend the continuance of then-Dominion’s “Energy Share” bill payment assistance program by Enbridge. The continuance of the “Energy Share” bill payment assistance program is needed due to a 20% increase in disconnections for non-payment over the last two years.[[97]](#footnote-97) Then-Dominion (now Enbridge) has also seen an increase in the number of disconnection notices from 1,283,448[[98]](#footnote-98) in 2020-2021 to 1,575,014[[99]](#footnote-99) in 2022-2023.

OCC objects to the failure of the Staff Report to recommend a new bill payment assistance program during the summer months. As part of the disconnection section of the Staff Report, the PUCO Staff did not review disconnections for non-payment or reconnections from June through September. From June 1, 2022 through September 31, 2022, 13,016 consumers were disconnected for non-payment and 6,595 were reconnected.[[100]](#footnote-100) Only 51% of consumers who were disconnected were reconnected during the Summer months.

 Now is the time to continue the current bill payment assistance program, along with expanding the bill payment assistance program. Especially so as the PUCO Staff acknowledges, “[t]he number of customers in disconnection stress and disconnected for non-payment is increasing.”[[101]](#footnote-101)

### Objection No. 17: The Staff Report erred and harms consumers by failing to provide consumer protections in the rate case due to Enbridge’s recent acquisition of Dominion.

 The Staff Report erred and harms consumers through its failure to recommend consumer protections in the rate case due to Enbridge’s acquisition of Dominion. When a utility acquisition occurs, consumers should be provided benefits that result from the transaction and be protected from paying for additional costs to complete the transaction. The acquisition of Dominion by Enbridge Inc. occurred after the rate case was filed.

The Staff Report should have included an analysis of all acquisition savings that will flow to Enbridge as a result of the merger. The PUCO, itself, wrote in *In The Matter of the Notice Of the East Ohio Gas Company d/b/a Dominion Energy Ohio and Enbridge Elephant Holdings, LLC*, Case No. 23-972-GA-UNC (wherein Enbridge was seeking PUCO approval to acquire Dominion) that:

Whether the Transaction will result in efficiencies of operations or economies of scale that will influence customer rates, whether the cross-subsidization occurs that precludes recovery of certain costs, and what form liquidity support for EOG’s future capital expenditures program embodies – among others -- . . . are inherent to and better suited to investigation and litigation during EOG’s next base rate proceeding[.][[102]](#footnote-102)

In other words: the time and place to consider the rate impact of Enbridge’s acquisition of Dominion upon consumers is here and now. The PUCO noted, “the Commission will hold the Companies to their commitment to not seek recovery for any transaction costs from Ohio consumers.”[[103]](#footnote-103) The PUCO Staff should have recommended that acquisition savings be flowed through to residential consumers. The Staff Report should also protect consumers from additional costs resulting from the acquisition, such as costs to educate consumers about the change in control. OCC objects to the Staff Report’s lack of consumer protection recommendations as a result of Enbridge’s acquisition of Dominion.

### Objection No. 18: The Staff Report erred and harms consumers by not going far enough to protect Enbridge customers from being assessed late payment fees.

 The PUCO Staff determined that late payment fees made up 7.5 percent of an Enbridge disconnected consumer’s bill.[[104]](#footnote-104) Accordingly, the Staff Report recommended Enbridge end the practice of compounding late payment fees.[[105]](#footnote-105) While OCC commends the PUCO’s Staff’s recommendation in this regard, the Staff Report should have recommended a reduced late payment fee. While the late fee is currently 1.5 percent of the past due amount,[[106]](#footnote-106) OCC would recommend a decrease to .5 percent

When a consumer is billed a late payment charge, it just increases a bill that a consumer is unable to pay by the due date. The PUCO Staff’s own analysis showed that a late payment charge does not result in a consumer paying their bill and will ultimately lead to the disconnection of service.

Consumers on a tight budget should not have to weigh the option to pay the utility bill on time to avoid a penalized a late payment fee or use the money to purchase food or medicine for their household.

### Objection No. 19: The Staff Report erred and harms consumers in failing to recommend that Enbridge report critical disconnection and credit and collections data by zip code on an annual basis.

 The Staff Report erred and harms consumers through its failure to require Enbridge to publicly provide disconnection data by zip code on an annual basis as outlined in R.C. 4933.123. Disconnection data by zip code can identify communities which are experiencing a high rate of disconnections and disconnection notices. This type of data can be useful to social service organizations, along with state local agencies. Agencies and organizations can use the data to identify and target communities where financial assistance is needed towards the Enbridge bill. The data reporting is needed, especially due to the increase in service disconnections since each year from the 2020-2021 disconnection report through the 2022-2023 disconnection report.[[107]](#footnote-107) OCC objects to the Staff Report on the basis that it lacks public disclosure of disconnection data by zip code on an annual basis as outlined in R.C. 4933.123.

## Rejection of Enbridge’s Application

### Objection No. 20: The Staff Report is flawed because the PUCO Staff should have recommended an outright rejection of Enbridge’s unjust and unreasonable application. Among other things, the application does not address Enbridge’s acquisition of Dominion and the effect of the transaction on rates to consumers.

The PUCO Staff recommends a decrease of Enbridge’s rates as opposed to the massive increase proposed by Enbridge in its application. Enbridge, as the applicant, has the burden of proof under R.C. 4909.18 and 4909.19 to show that its proposed rates and charges are just and reasonable. The Application was filed prior to Enbridge’s acquisition of Dominion.

When considering the impact of Enbridge’s proposed application, including a massive rate hike, the continuation of ever-increasing riders, and other significant flaws in Enbridge’s proposal, the application is unjust and unreasonable as to residential customers. Accordingly, OCC objects to the Staff Report in that it does not outright reject Enbridge’s application as unjust and unreasonable. The PUCO Staff should have recommended a complete rejection of the application and should have recommended that Enbridge file a new rate case application.

# CONCLUSION

In order to protect consumers from paying unjust, unreasonable and unlawful rates, OCC respectfully requests that the PUCO adopt OCC’s recommendations as set forth in these objections and in the supporting testimony.

Respectfully submitted

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**CERTIFICATE OF SERVICE**

I hereby certify that a copy of the foregoing Objections to the Staff Report was served via electronic transmission upon the parties this 26th day of July 2024.

*/s/ Robert Eubanks*

 Robert Eubanks

 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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1. *See also*, Dominion Notice of Intent to File an Application (September 29, 2023) at Exhibit 4, at 1. Natural Gas Distribution service, as used here, means the basic service charge. Dominion has proposed to increase the basic service charge for all residential customers by 30.11% from $43.30 to $56.342 for its residential customers. The proposed rate increases do not include monthly charges from the proposed Automated Meter Reading (AMR) Cost Recovery Charge, Capital Expenditure Program (CEP) Rider, Pipeline Infrastructure Replacement (PIR) Program and Cost Recovery Charge, and Transportation Migration Riders (TMR), which are discussed below in this Introduction. [↑](#footnote-ref-1)
2. Application, Schedule E-5 (Oct. 31, 2023). [↑](#footnote-ref-2)
3. Staff Report (June 26, 2024). [↑](#footnote-ref-3)
4. *Id.,* Schedule A-1. [↑](#footnote-ref-4)
5. *In the Matter of the Application of The East Ohio Gas Company d/b/a Dominion Energy Ohio for Approval of an Alternative Form of Regulation to Continue and to Expand Its Demand-Side Management and Energy Efficiency Programs*, Case No. 21-1109-GA-ALT, Opinion and Order (Oct. 4, 2023) at ¶ 49. [↑](#footnote-ref-5)
6. Analysis by GDS Associates, Inc., The Home Energy Affordability Gap 2022 2nd Series (April 2023), http://www.homeenergyaffordabilitygap.com/03a\_affordabilityData.html(last accessed July 25, 2024). [↑](#footnote-ref-6)
7. The Ohio Association of Community Action Agencies, The State of Poverty in Ohio, Vulnerable to Disruption, 2023 Report (July 2023), https://oacaa.org/wp-content/uploads/2023/07/State-of-Poverty-2023-web\_FINAL-revision.pdf (last accessed July 23, 2024). [↑](#footnote-ref-7)
8. *Id*. [↑](#footnote-ref-8)
9. Notice of Intent to File an Application (Sept. 29, 2023) at Exhibit 4, at 1 ($56.34 - 43.30 = $13.04/month \*12 = $156.48/year increase in the basic service charge.). [↑](#footnote-ref-9)
10. *See* Application (Oct. 31, 2023). [↑](#footnote-ref-10)
11. *Id.* at 9. [↑](#footnote-ref-11)
12. Notice of Intent to File an Application (Sept. 29, 2023) at 165-166; Application Volume II, Schedule E-4 (Oct. 31, 2023). [↑](#footnote-ref-12)
13. Application Volume II, Schedule E (Oct. 31, 2023). [↑](#footnote-ref-13)
14. *See* R.C. Chapter 4911. [↑](#footnote-ref-14)
15. However, OCC Objection No. 1, below, explains how the revenue requirement should have been reduced even further. [↑](#footnote-ref-15)
16. Staff Report of Investigation (“Staff Report”) (June 26, 2024) at 49. [↑](#footnote-ref-16)
17. *Id.* at 76. [↑](#footnote-ref-17)
18. *Id.*at 142. [↑](#footnote-ref-18)
19. *Id.* at 10, Schedule B-2.2. [↑](#footnote-ref-19)
20. *Id.* [↑](#footnote-ref-20)
21. *Id.* [↑](#footnote-ref-21)
22. Staff Report at 11, Schedule B-2.2. [↑](#footnote-ref-22)
23. *Id.* [↑](#footnote-ref-23)
24. *Id.* [↑](#footnote-ref-24)
25. *Id.* [↑](#footnote-ref-25)
26. *Id.* [↑](#footnote-ref-26)
27. *Id.* at 12, Schedule B-2.2. [↑](#footnote-ref-27)
28. *Id.* at 15, Schedule B-2.2. [↑](#footnote-ref-28)
29. *Id.* [↑](#footnote-ref-29)
30. *Id.* at 18, Schedule C-3.2. [↑](#footnote-ref-30)
31. *Id.* [↑](#footnote-ref-31)
32. *Id.* [↑](#footnote-ref-32)
33. *Id.* at 18-19, Schedule C-3.2. [↑](#footnote-ref-33)
34. *Id.* at 19, Schedule C-3.3. [↑](#footnote-ref-34)
35. *Id.* at 19, Schedule C-3.4. [↑](#footnote-ref-35)
36. *Id.* at 19, Schedule C-3.5. [↑](#footnote-ref-36)
37. *Id.* at 19, Schedule C-3.6. [↑](#footnote-ref-37)
38. *Id.* at 24, Schedule C-3.22. [↑](#footnote-ref-38)
39. *Id.* at 24, Schedule C-3.23. [↑](#footnote-ref-39)
40. *Id.* at 25, Schedule C-3.29. [↑](#footnote-ref-40)
41. *Id.* at 25, Schedule C-3.30. [↑](#footnote-ref-41)
42. *Id.* at 25, Schedule C-3.31. [↑](#footnote-ref-42)
43. *Id.* at 25, Schedule C-3.32. [↑](#footnote-ref-43)
44. *Id.* at 26, Schedule C-3.35. [↑](#footnote-ref-44)
45. *Id.* at 26, Schedule C-3.36. [↑](#footnote-ref-45)
46. *Id.* at 27, Schedule C-4. [↑](#footnote-ref-46)
47. *Id.* at 36. [↑](#footnote-ref-47)
48. *Id.* [↑](#footnote-ref-48)
49. *Id.* at 42. [↑](#footnote-ref-49)
50. *Id.* 28. [↑](#footnote-ref-50)
51. *Id.* at 29. [↑](#footnote-ref-51)
52. *Id.* at 49. [↑](#footnote-ref-52)
53. *Id.* at 50. [↑](#footnote-ref-53)
54. *Id.* [↑](#footnote-ref-54)
55. *Id.* [↑](#footnote-ref-55)
56. *Id.* at 52. [↑](#footnote-ref-56)
57. *Id.* at 55-56. [↑](#footnote-ref-57)
58. *Id.* [↑](#footnote-ref-58)
59. *Id.* at 58. [↑](#footnote-ref-59)
60. *Id.* [↑](#footnote-ref-60)
61. *Id.* at 13. [↑](#footnote-ref-61)
62. *Id.* [↑](#footnote-ref-62)
63. *Id.* [↑](#footnote-ref-63)
64. *Id.* [↑](#footnote-ref-64)
65. *Id.* at 16. [↑](#footnote-ref-65)
66. *Id.* at 49. [↑](#footnote-ref-66)
67. *Id.* [↑](#footnote-ref-67)
68. *Id.* at 50. [↑](#footnote-ref-68)
69. *Id.* [↑](#footnote-ref-69)
70. *Id.* at 52. [↑](#footnote-ref-70)
71. *Id.* at 56. [↑](#footnote-ref-71)
72. *Id.* [↑](#footnote-ref-72)
73. *Id.* at 57. [↑](#footnote-ref-73)
74. *Id.* at 58. [↑](#footnote-ref-74)
75. *Id.* at 54-59. [↑](#footnote-ref-75)
76. *Id.* at 67. [↑](#footnote-ref-76)
77. *Id.* at 69. [↑](#footnote-ref-77)
78. *Id.* at Schedule A-1. [↑](#footnote-ref-78)
79. *Id.* at 13. [↑](#footnote-ref-79)
80. Application, Schedule B-3.2. [↑](#footnote-ref-80)
81. Staff Report at 14. [↑](#footnote-ref-81)
82. *Id.* at 28-30. [↑](#footnote-ref-82)
83. *Id.* at 21. [↑](#footnote-ref-83)
84. *Id.* at 36. [↑](#footnote-ref-84)
85. *Id.* at 21. [↑](#footnote-ref-85)
86. *Id.* at 40, Schedule E-3.1. [↑](#footnote-ref-86)
87. *Id*. [↑](#footnote-ref-87)
88. *Id.* at 43. [↑](#footnote-ref-88)
89. *Id.* at 41. [↑](#footnote-ref-89)
90. *Id.* at 58. [↑](#footnote-ref-90)
91. Repair Deductions (immediate expensing) are made pursuant to Section 162 of the Internal Revenue Code, while the definition of “improvements” (requiring tax capitalization) are set forth in Section 263(a). [↑](#footnote-ref-91)
92. Staff Report at 56. [↑](#footnote-ref-92)
93. Ohio Association of Community Action Agencies, The State of Poverty in Ohio, Vulnerable to Disruption, 2023 Report (July 2023), https://oacaa.org/wp-content/uploads/2023/07/State-of-Poverty-2023-web\_FINAL-revision.pdf (last accessed July 22, 2024). [↑](#footnote-ref-93)
94. Staff Report at 71-73. [↑](#footnote-ref-94)
95. *Id.* at 71-72. [↑](#footnote-ref-95)
96. *In the Matter of the Annual Report Required by R.C. 4933.123 Regarding Service Disconnections for Non-Payment*, Case No. 21-548-GE-UNC, Report (June 25, 2021); *In the Matter of the Annual Report Required by R.C. 4933.123 Regarding Service Disconnections for Non-Payment*, Case No. 22-513-GE-UNC, Report (June 17, 2022); *In the Matter of the Annual Report Required by R.C. 4933.123 Regarding Service Disconnections for Non-Payment*, Case No. 23-532-GE-UNC, Report (June 16, 2023). [↑](#footnote-ref-96)
97. Staff Report at 71. [↑](#footnote-ref-97)
98. *In the Matter of the Annual Report Required by R.C. 4933.123 Regarding Service Disconnections for Non-Payment*, Case No. 21-548-GE-UNC, Report (June 25, 2021). [↑](#footnote-ref-98)
99. *In the Matter of the Annual Report Required by R.C. 4933.123 Regarding Service Disconnections for Non-Payment*, Case No. 23-532-GE-UNC, Report (June 16, 2023). [↑](#footnote-ref-99)
100. *Id.* [↑](#footnote-ref-100)
101. Staff Report at 72. [↑](#footnote-ref-101)
102. *In The Matter of the Notice of the East Ohio Gas Company d/b/a Dominion Energy Ohio and Enbridge Elephant Holdings, LLC*, Case No. 23-972-GA-UNC, Opinion and Order (\*March 6, 2024) at ¶ 29. [↑](#footnote-ref-102)
103. *Id.* [↑](#footnote-ref-103)
104. Staff Report at 72. [↑](#footnote-ref-104)
105. *Id.* at 73. [↑](#footnote-ref-105)
106. East Ohio Gas Tariff at Sixth Revised Sheet No. K4. [↑](#footnote-ref-106)
107. *In the Matter of the Annual Report Required by R.C. 4933.123 Regarding Service Disconnections for Non- Payment*, Case No. 21-548-GE-UNC, Report (June 25, 2021). *In the Matter of the Annual Report Required by R.C. 4933.123 Regarding Service Disconnections for Non-Payment*, Case No. 22-513-GE-UNC, Report (June 17, 2022).

*In the Matter of the Annual Report Required by R.C. 4933.123 Regarding Service Disconnections for Non-Payment*, Case No. 23-532-GE-UNC, Report (June 16, 2023). [↑](#footnote-ref-107)