

FILE

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**BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO**

2007 MAR -9 PM 2: 58

PUCO

In the Matter of the Consolidated Duke	:	Case Nos.	03-93-EL-ATA
Energy Ohio, Inc. Rate Stabilization	:		03-2079-EL-AAM
Plan Remand and Rider Adjustment	:		03-2080-EL-ATA
Cases.	:		03-2081-EL-AAM
	:		05-724-EL-UNC
	:		05-725-EL-UNC
	:		06-1068-EL-UNC
	:		06-1069-EL-UNC
	:		06-1085-EL-UNC

**SUPPLEMENTAL TESTIMONY
OF
TRISHA J. SMITH
PUBLIC UTILITIES COMMISSION OF OHIO
ACCOUNTING AND ELECTRICITY DIVISION**

STAFF EX. _____

Date submitted: March 9, 2007

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 technician BJM Date Processed 3/9/07

1 1. Q. Please state your name and business address.

2 A. My name is Trisha J. Smith. My business address is 180 East Broad Street,
3 Columbus, Ohio 43215.

4

5 2. Q. Are you the same Trisha J. Smith that provided prepared testimony on November
6 28, 2006?

7 A. Yes, I am.

8

9 3. Q. What is the purpose of your supplemental testimony in this proceeding?

10 A. The purpose of my supplemental testimony is to update my recommendations for
11 information that I had not received at the time of the filing of my prepared testi-
12 mony and that I have since received.

13

14 4. Q. Have you received all information requested from the Applicant?

15 A. Yes. The Applicant has provided all requested information.

16

17 5. Q. Were you able to trace data provided by the Applicant to the related source docu-
18 ments?

19 A. Yes. The Staff requested source documentation for the numbers reflected in the
20 Applicant's filing. Several spreadsheets provided by the Applicant were created
21 for the filing but did not appear to constitute source documents. During further
22 discussion with the Applicant's employees responsible for providing data for the
23 current application, the Staff was informed that the spreadsheets provided as back

1 up for the application were "exported" from the Applicant's accounting system
2 and reflected on excel spread sheets. The Staff requested and received an outline
3 of all documents received during the Staff's investigation of the current case and
4 the applicable source(s) for each.

5 Source documents were reviewed and the Staff was able to verify the information
6 contained in the filing. All spreadsheets provided by the Applicant have been
7 updated to correct math errors, time period inconsistencies and technical errors.

8
9 6. Q. Do you agree with Applicant's proposed rate of return?

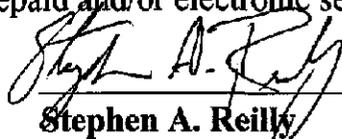
10 A. Yes. The Staff has been able to determine that the rate of return reflected in the
11 Application was appropriately grossed up to reflect taxes.

12
13 7. Q. Does this conclude your testimony?

14 A. Yes it does.

PROOF OF SERVICE

The undersigned hereby certifies that a copy of the foregoing **Supplemental Testimony of Trisha J. Smith** on behalf of the Staff of the Public Utilities Commission of Ohio was served upon the parties of record indicated on the attached service list this 9th day of March, 2007 via U.S. mail, postage prepaid and/or electronic service.



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