

FILE

**BEFORE  
THE PUBLIC UTILITIES COMMISSION OF OHIO**

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In the Matter of the Application of Ohio Edison	:	
Company, The Cleveland Electric Illuminating	:	Case No. 07-551-EL-AIR
Company and The Toledo Edison Company for	:	Case No. 07-551-EL-ATA
Authority to Increase Rates for Distribution	:	Case No. 07-553-EL-AAM
Service, Modify Certain Accounting Practices and	:	Case No. 07-554-EL-UNC
for Tariff Approvals.	:	

**PREFILED TESTIMONY  
OF  
CHRISTOPHER KOTTING  
TELECOMMUNICATIONS DIVISION  
UTILITIES DEPARTMENT  
PUBLIC UTILITIES COMMISSION OF OHIO**

**STAFF EXHIBIT \_\_\_\_\_**

January 30, 2008

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

A. My name is Christopher Kotting. I am employed by the Public Utilities Commission of Ohio, 180 East Broad Street, Columbus, Ohio 43266-0573.

2. Q. What is your current position and what are your responsibilities?

A. I am a Public Utilities Administrator II in the Telecommunications Division of the Utilities Department. I am responsible for supervising and reviewing the results of the Staff's investigations and analyses as they pertain to telecommunications applications, and advising upper level management and the Commission on policy issues. In the present case, I was asked to review the Applicants' Depreciation proposals regarding Accounts 370 – Meters and 371 – Installations on Customer Premises.

3. Q. What are your qualifications as they relate to your testimony in this proceeding?

A. I came to the Commission as a Utility Examiner I in June of 1982, working in the depreciation area of what was then the Accounts and Valuation Division. I was promoted to a Utility Examiner II in October of 1982 as a Depreciation Analyst. In September, 1984, I was promoted to Utility Examiner III. In August of 1987, I began working as a Public Utilities Administrator I in the Engineering and Depreciation section, where I supervised both Plant Accounting and Depreciation staff. I have received

1 my BA from the Ohio State University. My coursework there includes sta-  
2 tistics. I have completed Programs II, III, IV, E and F conducted by Depre-  
3 ciation Programs, Inc. In addition I have attended various seminars in  
4 depreciation, rate case procedures, utility accounting, regulatory theory and  
5 practice, and computer analysis sponsored by this Commission, the State of  
6 Ohio, the Ohio Telephone Association, the National Regulatory Research  
7 Institute, and the National Association of Regulatory Utility  
8 Commissioners. I was one of the authors of the current edition of the book  
9 Public Utility Depreciation Practices, published by NARUC. I have pre-  
10 pared and presented testimony in hearings on numerous cases before this  
11 Commission.

12  
13 4. Q. What is the purpose of your testimony in this proceeding?

14 A. The purpose of my testimony is to respond to the Applicant's Objections II  
15 - 5 and II - 7, and Industrial Energy Users-Ohio Objections 8, 21 and 36.

16  
17 5. Q. Applicants' Objection II - 5 claims that the Staff "...unreasonably and  
18 improperly determines depreciation expense as a result of the Staff using an  
19 unreasonable estimated useful life for meters because it overstates the use-  
20 ful life and ignores the potential for premature retirement." Are you famil-  
21 iar with the objection, and the Applicant's proposal?

22 A. Yes I am.

1 6. Q. What did the Applicants propose?

2 A. The Applicants proposed that the Meters account be depreciated based on a  
3 10 year remaining life for the account, on a "net plant basis and ensures that  
4 all plant, including any new additions are fully depreciated in a 10 year  
5 period." In addition the Applicants proposed that the depreciation rate  
6 increase monthly, and calculated that the average rate in the first year  
7 would be 10.5%. In the Applicants' Testimony of Ms. Paulette Chapman,  
8 she attributes the 10 year remaining life proposal to "...the advancements  
9 in meter technology that are expected to soon render current meter technol-  
10 ogy obsolete." (Chatman Testimony, Page 14, Lines 8 and 9).

11  
12 7. Q. Are you familiar with the Supplemental testimony on this issue by Paulette  
13 Chatman on this issue?

14 A. Yes I am.

15  
16 8. Q. Could you summarize her Supplemental testimony?

17  
18 A. Yes. Ms Chatman summarizes a number of what she refers to as "recent  
19 events" regarding advanced metering technologies, specifically Governor  
20 Strickland's Energy, Jobs and Progress for Ohio Strategy, Senate Bill 221,  
21 the Federal Energy Independence and Security Act of 2007, and the Com-  
22 mission's own workshops on advanced metering. She concludes by stating:

1           “Staff’s recommendation presupposes that the efforts of the Governor, the  
2           Ohio Senate, the Commission and the Federal government may all be for  
3           naught.”  
4

5   9.    Q.    Is that the basis for the Staff’s position?

6           A.    Clearly it is not. However, it is just as clear that for First Energy to partici-  
7           pate in these efforts, more is required than a vague expectation that some-  
8           thing will come of them at the First Energy companies. Smart Metering is  
9           hardly a recent development. It has been a topic of discussion in various  
10          utility, regulatory and economic circles for many years. The recent interest  
11          at both the State and Federal level is the result of that long discussion.  
12

13  10.   Q.    What is the basis for the Staff’s position?

14          A.    The Staff has issues with some details of the proposal, but the primary basis  
15          for the Staff’s not recommending the inclusion in current rates is that it is  
16          premature. First Energy’s proposed inclusion of accelerated remaining life  
17          recovery over 10 years for existing technology meters presupposes that  
18          there is some specific plan or program to retire the entire account and con-  
19          vert the system to smart meters over the next 10 years. This isn’t a trivial  
20          task. During the course of a transition to smart meters, or other advanced  
21          metering technology, more needs to be done than merely changing the  
22          meters. The benefits to the company and consumers all come from having

1 a system in place that can present and use the information that the meters  
2 provide. For example, having a smart meter that tells the customer what  
3 they're paying from hour to hour for the electricity they consume requires  
4 time-of-day rates. This is recognized within Ms Chatman's testimony, in  
5 her quotations from the Governor's Energy, Jobs and Progress for Ohio  
6 Strategy at page 4 and 5. Remote metering requires infrastructure to com-  
7 municate the data back to the company, and systems to do something useful  
8 with the data. This is recognized in Ms. Chatman's testimony in her quota-  
9 tion from Senate Bill 221 on page 5 (in that the legislation refers to  
10 "...advanced metering infrastructure..."). The development of these sys-  
11 tems requires coordination and planning. As Ms. Chatman herself noted on  
12 page 5 of her Supplemental Testimony, the Commission's workshops have  
13 been intended to "...encourage utilities to develop cost effective advanced  
14 metering deployment plans" (emphasis mine). Yet, the Applicants have not  
15 proposed time-of-day pricing for generation themselves, nor have they to  
16 the Staff's knowledge begun work with competitive suppliers in this regard.

17  
18 The Staff issued a Data Request inquiring, in part, of the plans for the meter  
19 replacement project that gave rise to their proposal. Specifically, the Staff  
20 asked whether there was a planned program for meter replacement with the  
21 newer technology meters, expected start and completion dates for such a  
22 plan, any estimate of the depreciation parameters applicable to the new

1 meters, and the planned disposition of the meters removed from service.

2 The Applicants' response was that there is no planned program for meter  
3 replacement.

4  
5 To a certain extent, there is a "chicken and egg" scenario at work here.

6 Without advanced metering, there is no point in having the systems that  
7 makes having the information advantageous. Without the systems, there is  
8 no point in advanced metering being in place. Some might argue that the  
9 solution is to fund the placement of the meters, then let the development of  
10 the systems come in due course. Unfortunately, "due course" can be a very  
11 long time coming. All the more reason to have a plan in place to imple-  
12 ment the entire operational system, then recover costs in a timely manner  
13 under that plan.

14  
15 Assuming that the response to the Data Request is accurate, there is not yet  
16 a plan to make these changes. To Staff's knowledge, there is not yet a  
17 commitment to make these changes, or even a commitment to develop a  
18 plan. The Applicant has not put forward any proposals with regard to  
19 accounting for the project, any implementation timelines, or even consid-  
20 ered a reasonable life to use to depreciate the new meters when, and if, they  
21 are placed. The concepts of advanced and remote metering, demand side  
22 management and the like are concepts whose time has come, and Staff

1 hopes that the First Energy Companies embrace those concepts. However,  
2 to impose upon current customers increased depreciation expense based  
3 upon that hope is inappropriate. The Applicant's proposal for depreciating  
4 the Meters account is simply premature.

5  
6 11. Q. So, if there were appropriate plans in place, the Staff would concur with the  
7 Applicant's objection?

8 A. I wouldn't go that far. As I said earlier, the Staff also has issues with the  
9 details of the proposal. The Applicant's proposal to use a pseudo-remain-  
10 ing life calculation, that changes on a monthly basis, for all existing tech-  
11 nology meters, regardless of the placement date of the meter, raises con-  
12 cern.

13  
14 12. Q. What is the nature of the concern?

15 A. Under standard remaining life depreciation, the depreciation accrual rate is  
16 a calculation based on the anticipated remaining life of the assets in an  
17 account. This figure generally doesn't change dramatically, since it is a  
18 statistical composite of all of the assets in an ongoing account. However,  
19 the Applicant is appearing to propose that a remaining-life type calculation  
20 be used with a fixed end-date 10 years from now, and that this rate be  
21 revised monthly. By doing this, the Applicant's are proposing a methodol-  
22 ogy that is both novel and inappropriate from a regulatory standpoint, par-



1 particularly with so much unknown. To the extent that the Applicant retires  
2 meters during this 10 year period and doesn't replace them with advanced  
3 technology meters, the accrual rate will rise each month, possibly dramati-  
4 cally.

5  
6 13. Q. Can you explain how this would happen?

7 A. First we need to consider a remaining life depreciation accrual rate, which  
8 is calculated as:

$$\frac{(100\% - \text{Net Salvage}\%) - \text{Reserve \%}}{\text{Avg. Remaining Life}}$$

9  
10  
11  
12 As I mentioned, the Average Remaining Life is a figure that normally does  
13 not change dramatically, because as old equipment, that has a short  
14 remaining life, is retired, it is replaced with new equipment, that has a long  
15 remaining life. In the current proposal, the Applicant is proposing that  
16 there be a "drop dead" date 10 years from now. This means that each  
17 month, the "remaining life" (no longer an average of an ongoing account)  
18 decreases. As a result, if a meter fails, and is replaced with a conventional  
19 meter that new meter has the same "remaining life" as the rest of the  
20 account. Since there is no plan, how meter replacements during the 10  
21 year period is unknown, but even if there were a plan, to the extent that  
22 conventional meters are placed during the 10 year period, the monthly (and  
23 annual) accrual rates under the Applicant's remaining life proposal will

escalate dramatically as each new meter has a shorter “remaining life” than those placed the month before. While someone may argue that this might match (somehow) the growth of benefits to be obtained by the placement of advanced meters, it’s not a rational allocation over time. The Staff is of the opinion that as a depreciation expense item, a straight amortization would be preferable, if only for its predictability. If there were a plan in place, the Staff would agree with an amortization that was structured to be consistent with the plan.

14. Q. What about the AMR rider?

A. Mr. Scheck of the Staff will be testifying with regard to the rider proposal. However, I will say that, once there is a plan in place, there may be a good argument for moving the “accelerated” portion of the meter replacement costs, including unrecovered investment, into the rider. As a separate mechanism, close tracking of the recovery of the unrecovered investment in existing meters is much more easily accomplished. However, that is a question for the development of both the meter replacement project and the associated rider.

15. Q. Are you familiar with the Applicants’ objection II-7?

A. Yes I am.

16. Q. Could you summarize it, please?

A. Yes. The Applicants have filed tariff change cases to grandfather their respective Private Outdoor Lighting programs. As a result of these tariff changes the Applicants proposed a 5 year remaining life depreciation calculation for Account 371 – Installations on Customer Premises. The Staff did not use the Applicants’ proposed rate in the Staff Report. Ms. Chatman states in her Supplemental Testimony that this is “unreasonable” in light of the grandfathering applications.

17. Q. Could you summarize the Staff’s Position?

A. As Ms. Chatman notes in her testimony, to paraphrase, depreciation accounting is the recognition of the cost of an asset over time, generally over the time the asset is expected to provide service. Within regulatory ratemaking, the useful life of the asset is a key factor, in that customer rates are based on that recognition of costs. The First Energy companies are grandfathering the private outdoor lighting tariffed services, and Ms Chatman states that it is the companies’ intention to provide the service for no more than 5 years.

In estimating probable service life, one has to assess both the historical average service life, and whether conditions have changed with regard to the forces of retirement (wear and tear, obsolescence, hazard, etc.). For a

1 grandfathered service, there is the additional force of retirement of cus-  
2 tomer choice. If a customer chooses to leave the service, the installed  
3 equipment would presumably be retired.

4  
5 Since the First Energy companies are grandfathering the tariffed services,  
6 certainly, we can reasonably expect no new installations. The critical ques-  
7 tion, then, is how does the grandfathering of the services impact the service  
8 life of the equipment currently in service? Key to that question is whether  
9 there is a sunset date on the grandfathering of the tariff (i.e. a date beyond  
10 which the Applicants' tariffs state the service will no longer be available).

11  
12 The Staff issued a data request in this regard, and specifically asked  
13 whether there is a sunset date, and the planned disposition of the equip-  
14 ment. The Applicants' response indicated that there was no planned sunset  
15 date for the services.

16  
17 With a grandfathered service without a sunset date, the customer may retain  
18 the service, keeping the equipment in place and in operation as long as they  
19 wish to remain on the service. Given this, it is difficult to see how the  
20 Applicants intend to achieve their objective of no longer providing the ser-  
21 vice in five years.

1 The response to the data request also indicates that in the event a customer  
2 leaves the service, that the removal of any equipment is the customer's  
3 responsibility. A review of the Applicants' tariffs indicates that this is not a  
4 new condition of the service.

5  
6 18. Q. How does this affect the analysis?

7 A. Because the tariffs indicate that removal of the equipment is the customer's  
8 responsibility should they discontinue the service, we have a situation in  
9 which the potential of a customer to leave the service is already an  
10 accounted for force of retirement. If the tariffs indicate, and have long  
11 indicated, that the removal of the equipment is the customer's responsibil-  
12 ity, then the equipment would be presumed to be retired when the customer  
13 discontinues service under the tariff, regardless of whether the service was  
14 grandfathered or not.

15  
16 If removal is the responsibility of the customer, then the utility cannot be  
17 expecting the equipment to be returned for redeployment. It should at that  
18 point be retired. So, if the customer chose to leave the service *prior* to  
19 grandfathering, the equipment would be subject to retirement on the Appli-  
20 cants' plant accounts. If the customer chooses to leave the service *after* the  
21 grandfathering, the equipment is equally subject to retirement on the Appli-

1 cants' plant accounts. No difference in the forces of retirement on existing  
2 plant.

3  
4 Therefore, absent some specific indication to the contrary, the grandfather-  
5 ing in and of itself does not greatly impact the forces of retirement on the  
6 physical plant in service. The plant account will become a "dying  
7 account", in that there will be no further expected additions, but here again,  
8 this doesn't affect the service life of the plant already in place. There may  
9 be some change in the service life of the existing assets, but not a reduction  
10 to 5 years.

11  
12 In addition, I should note that the Applicant's proposal to use a "remaining  
13 life" calculation with a fixed end date suffers from the same issues as the  
14 similar proposal for the Meters account discussed earlier

15  
16 19. Q. Is there anything further with regard to these accounts?

17 A. Yes. In reviewing the Staff Report, I did discover an error with regard to  
18 Account 371 for Cleveland Electric Illuminating that resulted from a mis-  
19 communication on my part. Schedule 3.2a lists a 40 year average service  
20 life and a negative 30% net salvage factor for the account. This results in  
21 the accrual rate of 3.25% that appears in the Staff Report.

1 20. Q. Do you have a correction?

2 A. Yes. The Applicants' depreciation study and my own analysis support a  
3 service life estimate of 29 years. A zero net salvage factor should be  
4 applied, resulting in an accrual rate of 3.45%.

5  
6 21. Q. What is the basis for the zero net salvage factor?

7 A. As is noted earlier in my testimony, and in the response to Data Request 63,  
8 according to the Applicant's tariffs for the Private Outdoor Lighting service  
9 (and the equivalent services being grandfathered) the removal of the  
10 equipment is the responsibility of the customer. Given that, it would be  
11 inappropriate to include cost of removal in the calculation of depreciation  
12 expense for this equipment, since that cost would be borne directly by the  
13 customer.

14  
15 22. Q. Could you please describe Industrial Energy Users-Ohio Objections 8, 21  
16 and 36?

17 A. Yes. Industrial Energy Users-Ohio objections state that the Staff's Sched-  
18 ule C-3.4 indicates that the depreciation expense adjustment was based  
19 upon proposed accrual rates and balances as of February 29, 2008 (the end  
20 of the test year), while the text of the Staff Report at page 11 states that the  
21 depreciation expense adjustment reflects Staff's recommended depreciable  
22 plant in service as of the date certain (May 31, 2007).

1 23. Q. What is your response to these objections?

2 A. I can find no testimony supporting these objections therefore I can only  
3 conclude that these objections are pointing out that the date of February 29,  
4 2008 stated on the bottom of Staff's Schedule C-3.4 is not correct. I agree.  
5 The statement should have indicated that the staff's adjustment reflects the  
6 staff's proposed accrual rates and the staff's recommended depreciable  
7 plant in service as of the date certain of May 31, 2007.

8  
9 24. Q. Does this conclude your testimony?

10 A. Yes it does.  
11



## PROOF OF SERVICE

I hereby certify that a true copy of the foregoing Prefiled Testimony of Chris Kotting, submitted on behalf of the Staff of the Public Utilities Commission of Ohio, was served by regular U.S. mail, postage prepaid, hand-delivered, and/or delivered via electronic mail, upon the following parties of record, this 30<sup>th</sup> day of January, 2008.



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