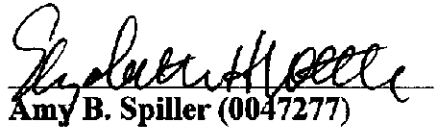




anticipated that if any problems are identified as a result of the audit, they will be corrected as DE-Ohio and the Parties work together to interact and coordinate more efficiently.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Amy B. Spiller", is written over a horizontal line.

**Amy B. Spiller (0047277)**

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## **PROCESSING OF ODOD UPLOAD FILES AT THE EDU**

### **Procedure #1**

Haphazardly select a sample of 12 ODOD upload files covering both 2006 and 2007 (10 new PIPP account files and 2 removed PIPP account files) and trace through to evidence at the EDU that the files were loaded when received.

### **Purpose:**

Procedure #1 was designed to test the timeliness and accuracy of the EDU's processing of PIPP enrollment and PIPP drop information received via ODOD upload files and to assess the reasonableness of the associated business practices. If ODOD files are not uploaded in a timely and accurate manner, income-eligible PIPP customers who have met all the program enrollment requirements will experience a delay in enrollment. Conversely, if customers no longer eligible for the PIPP program remain in the program due to a delay in processing the drop, the EDU reimbursement request will be overstated, which will lead to an increase in the cost of PIPP funded through the USF. Under either scenario, ODOD's administrative costs, which are also funded through the USF, will increase due to the need to respond to customer inquiries and perform related research of customer records.

### **Duke Results:**

Schneider Downs determined that 9 of the 10 sampled PIPP enrollment files were uploaded by the next business day, and that the remaining sampled enrollment file was posted by ODOD on January 29, 2007 and was processed by Duke on January 31, 2007. With respect to the 2 sampled drop files, Schneider Downs observed that Duke was unable to provide evidence as to the date the files were retrieved and processed, but did provide evidence of the date each of the accounts contained within the files was processed.

### **ODOD Conclusion – Duke:**

As measured by this procedure, Duke's processing of PIPP enrollment files is satisfactory. Although the standard practice should be to process PIPP enrollment files on the date following receipt, the one-day delay reported by Schneider Downs with respect to one sampled drop file does not appear to be a cause for concern. However, Duke's inability to identify the date on which the sampled drop files were processed requires explanation.

### **Request for Response from Duke:**

ODOD requests that Duke inform the parties and the Commission of its standard procedure for handling PIPP drops and explain why it cannot identify the date on which drop files were processed.

### **Duke Response:**

DE-Ohio implemented procedures to handle and respond to PIPP files posted on ODOD's WebFx (Utility Files) in November, 2006. Prior to this date the process was carried out manually.

The file dated 4/30/07, comprised of a collection of PIPP remove records, did not appear to be processed as very few of the accounts in the file were actually on PIPP when we received the file. Going forward, DE-Ohio will process all files containing drop records and report any drop record file containing zero records.

### **Procedure #2**

Haphazardly select a sample of 12 ODOD upload files from November 1, 2006 to December 31, 2007 and determine that confirmation reports were submitted by the EDU to ODOD for each upload file selected.

### **Purpose:**

Procedure #2 is designed to test whether the subject EDU is transmitting confirmation reports in response to ODOD upload files. Beginning with the 2006 heating season, ODOD instituted a new procedure whereby the EDUs were required to transmit return files to ODOD indicating the result of the PIPP enrollment or drop requests contained in the ODOD upload files. Prior to the implementation of this procedure, ODOD had no way of confirming automatically that an enrollment or drop had been effectuated. Thus, when a customer called to inquire why he or she had not been enrolled in or dropped from the PIPP program, ODOD had to research the account manually and contact the EDU to determine the reason for its disposition of the account. The return files now indicate the result for each record, placing the PIPP and Emergency Heap process on the same footing as the HEAP direct credit process, which has always included the automatic return feature. Return files are now pulled into OCEAN, ODOD's energy assistance software program, which permits ODOD to access the information directly, thereby reducing ODOD's administrative costs.

### **Duke Results:**

Schneider Downs confirmed that Duke had returned confirmation reports for 10 of the 12 sampled ODOD upload files. Schneider Downs determined that no confirmation reports were submitted for the remaining two files. However, one of the two remaining files, which had been submitted on a Sunday, contained zero records. Duke advised Schneider Downs that its practice is not to submit a confirmation report for files that contain no records.

### **ODOD Conclusion – Duke:**

As measured by this procedure, Duke's process for returning acceptance/rejection reports for ODOD upload files is not satisfactory because the EDU should immediately contact ODOD if there are apparent errors in an ODOD upload file. In addition, to permit ODOD to determine if Duke's failure to return the other confirmation file is a cause for concern, Duke should explain its failure to return a report for this file.

### **Request for Response from Duke:**

ODOD requests that Duke inform the parties and the Commission of the reason no confirmation report was returned for the identified upload file and to confirm that, in the future,

Duke will immediately advise ODOD if it receives an ODOD upload file that contains an apparent error.

**Duke Response:**

DE-Ohio is unable to verify that any uploaded file was not returned. However, the current practice is to simply notify ODOD. When an ODOD upload file contains zero records, DE-Ohio is unable to submit a confirmation report. It is DE-Ohio's current practice to contact the ODOD via electronic mail. DE-Ohio representative, Pamela Puckett, has contacted ODOD employee, Shawn Robinson to indicate that there are no records with the "e-file" submitted by ODOD.

**Procedure #3**

Randomly select a sample of 5 accounts (total sample of 60) from each of the 12 ODOD files selected in Procedure #1 (both adds and removes) and trace to inclusion on the EDU's system by viewing customer account histories on the EDU's customer information system. Determine that the account reclassifications were performed timely and accurately per information contained in the customer account history on the EDU's customer information system.

**Purpose:**

This procedure was designed to test the timeliness and accuracy of the EDU's processing of PIPP enrollment and PIPP drop information received via ODOD upload files at the individual customer account level. Otherwise, the general purpose of this procedure is the same as for Procedure #1.

**Duke Results:**

Schneider Downs determined that, of the 60 accounts tested, 40 of the accounts had been reclassified by Duke by the next business day. Of the remaining 20 accounts, 6 had been closed by the time they were posted in an ODOD upload file, 2 were reverifications that had been phoned in prior to receipt of the ODOD upload file containing the information, 2 were accounts for which Duke had no customer account information history, and 1 was rejected because the customer was receiving generation service from a competitive supplier. However, Duke was unable to provide an explanation as to why delays ranging from a few days to up to as much as two months occurred in processing the reclassifications of the other 9 accounts had occurred.

**ODOD Conclusion – Duke:**

As measured by this procedure, Duke's performance in this area is not satisfactory, and Duke should put measures in place to assure that customer records are processed in a timely manner.

**Request for Response from Duke:**

In addition to advising the parties and the Commission of its standard procedure for handling PIPP drops as requested in connection with Procedure #1, ODOD requests that Duke explain the reason for the delay in processing the 9 accounts identified in the Schneider Downs' exceptions, and to propose corrective action that can be undertaken to prevent delays of this

magnitude in the future. Duke should also explain why the two customers could not be located in its customer account information system.

**Duke Response:**

Since November 2006, when DE-Ohio processes an upload file, DE-Ohio's system automatically generates "accepts", "rejects" and "pending" reports.

The "rejects" report identifies files which cannot be enrolled or reverified due to various reasons, including no match to the information in upload file, customer account finalized, request to reverify account and the account not on PIPP.

The "pending" report identifies files which cannot be enrolled or reverified due to various reasons, including account coded as a non-heat account, account not active, no current bill charges, account has gas or electric supplier, no PIPP first payment, enrolled in another payment plan, or discrepancies between name and account number.

The "rejects" and "pending reports" are reviewed by DE-Ohio employees. If the reject reason is determined to be invalid, the employee manually enters verified ODOD information before sending the confirmation file of rejects. The same process is utilized to verify valid pending files. The timeliness of the manual pending process depends on the nature of the problem. Files are processed based on billing cycles which can result in different drop dates from ODOD's upload file.

When a DE-Ohio gas or electric account has a supplier other than DE-Ohio (CRES) the PIPP setup can take up to 45 days.

Of the nine accounts in question, four are prior to November 2006. Two accounts finalized before the ODOD upload. One account was manually set up prior to ODOD upload. One account did not receive 1<sup>st</sup> PIPP setup payment for six weeks after upload, and one account had a supplier which had to be removed and manually set up.

**EDU MONTHLY REPORTING AND REMITTANCES TO ODOD**

**Procedure #4**

From the source documents – the USF Monthly Report and Remittance forms ("USF-301 Reports") on file with ODOD – haphazardly select a sample of 4 USF-301 Reports for each EDU, with 2 from each reporting year, and perform the following: (a) agree all information recorded on the report to the supporting documentation held at the EDU; and (b) trace the amount to be remitted per the reports tested through to the electronic fund transfer ("EFT") sent to ODOD.

**Purpose:**

Procedure #4 was designed to test the accuracy of the monthly USF-301 Reports submitted by the EDUs to ODOD to validate that the correct amounts were remitted. Because the cost of PIPP is determined by deducting PIPP customer payments from the cost of electricity delivered to PIPP customers, accurate reporting is essential to assure that ratepayers are not overcharged for the cost of the PIPP program.

### **Duke Results:**

Schneider Downs determined that the information recorded on No. 3 of the 4 sampled USF-301 Reports agreed with Duke's supporting internal documentation, but found inconsistencies between certain entries on Duke's November 2006 USF-301 Report and the underlying internal documentation. Schneider Downs successfully traced the EFT amounts remitted by Duke through to ODOD's revenue reports in each instance.

### **ODOD Conclusion – Duke:**

ODOD has confirmed that the discrepancies identified by Schneider Downs between *certain of the entries in Duke's November 2006 USF-301 Report* and the supporting internal documentation had no impact on the accuracy of the EFT amount remitted to ODOD. As shown in Appendix A to the Schneider Downs' report, the relevant totals are consistent.

An EDU should not submit monthly reports which conflict with its company ledgers. Even though the amount remitted was correct, the amounts credited to the different PIPP customer types were incorrect. Duke should submit a revised November 2006 USF-301 Report.

### **Request for Response from Duke:**

ODOD requests that Duke confirm that it will submit a corrected November 2006 USF-301 Report to ODOD, and submit such report to ODOD within 10 days of filing its responses to the Supplement.

### **Duke Response:**

**A corrected November 2006 USF-301 Report is attached.**

### **Procedure #5**

This procedure uses the USF Monthly Reimbursement forms ("USF-302 Reports") as a source document, in addition to the USF-301 Reports. Obtain the fourth quarter CIR for each EDU for 2006 and 2007 and agree the information to the USF-301 and USF-302 Reports filed by the EDU for the respective months.

### **Purpose:**

The CIR is submitted quarterly and contains monthly records for each PIPP customer. Among the data fields collected are usage, payments, arrearages, disconnections, and reconnections. The USF-301 and USF-302 Reports are monthly summary reports to support the amount of dollars being remitted (USF-301) or requested for reimbursement (USF-302).

The CIR and USF reports have evolved on separate tracks, and ODOD has experienced mixed success among the EDUs in matching the CIR information with the USF-301 and USF-302 Reports. The purpose of this audit procedure was to test the validity of selected CIR data to

help solve problems in 'rolling-up' the customer data for validation of the monthly USF transfers.

#### **Duke Results:**

Schneider Downs was unable to agree the Electric Customer Payments, Electric Other Payments, and Cumulative Electric Arrearage in the CIRs to the respective USF-301 and USF-302 Reports filed by Duke. Duke advised Schneider Downs of three potential reasons for these discrepancies. First, Duke asserted that the customer set may not be the same because the USF-301 and USF-302 Reports cover all payment activity regardless how long the customer may have been PIPP inactive, while the CIR includes only active PIPP customers and those that have been active PIPP customers within the last year. Second, the USF-301 and USF-302 Report amounts are reported to the penny, whereas the CIR amounts are rounded to whole dollars. Finally, the payment fields in the CIR reports will not accept negative numbers, so that entries such as returned checks appear as a positive number. Duke indicated to Schneider Downs that its IT personnel are presently working with ODOD to resolve this issue.

#### **ODOD Conclusion – Duke:**

The CIR data submitted to ODOD by Duke presents so many problems that it is largely unusable. Aggregate customer payments or arrearages can not be resolved to the amounts contained in the remittance report. ODOD was not able to conduct 2008 customer reverification procedures as a result of the poor data. Duke's assertion, to Schneider Downs, that the CIR only requires the reporting of "Active PIPP" customers, and those that have been active in the last year, is incorrect. Duke, in fact, reports records for both active and inactive PIPP customers, in compliance with ODOD's requirements. However, numerous coding errors in this data field contributed to difficulties experienced by Schneider Downs in performing this procedure. The new PIPP rules require "monthly customer information" that provides the customer-level detail to support the amounts being remitted and billed. Based on past performance, ODOD is concerned with Duke's ability to comply with the new procedures.

#### **Request for Response from Duke:**

Duke should inform the parties and the Commission of its plan to improve its CIR reporting and to explain procedures that will be implemented to reconcile this report to the monthly remittance and reimbursement reports. Duke should also indicate when compliance will be achieved.

#### **Duke Response:**

As part of the New PIPP rules concerning monthly customer information reports, DE-Ohio will be able to analyze and submit more accurate quarterly CIR reports to ODOD. It is not possible at this time to state with certainty when DE-Ohio will have new systems in place.

#### **Procedure #6**

Based on the kWh billed by customer class captured on the USF-301 Reports selected in Procedure #4, calculate the expected USF rider collections for the period in question and compare the results of the calculation to the actual USF rider funds remitted. Obtain an explanation from the subject EDU for any large discrepancies.



**Purpose:**

Procedure #6 was designed to provide a second check on the accuracy of the subject EDU's monthly reporting and remittances, as well as to validate the allowance for undercollection that is built into the EDU's USF rider revenue requirement. Discrepancies greater than 3% – the upper bound of the range of undercollection ratios exhibited by the state's EDUs – would suggest the need for further investigation to assure that the subject EDU's reporting and remittances are accurate and that the USF is not being overcharged.

**Duke Results:**

Schneider Downs determined that, with respect to the USF-301 reports selected in Procedure #4, there were no discrepancies greater than 3% between the calculated USF rider collections.

**ODOD Conclusion – Duke:**

As measured by this procedure, Duke's process for reporting and remitting funds is satisfactory, and no further response is required.

**Procedure #7**

Randomly select 10 customer accounts from each account type (Residential, Commercial, Industrial, and Other) from the EDU's customer information system (total of 40 accounts to be tested) and perform the following: (a) select one billing cycle for each account selected (ensure that 5 billings for each account type are selected from both 2006 and 2007) and recalculate the USF charge on the customer's bill; and (b) trace the USF charge and kWh supporting the calculation from the billing cycle tested in step (a) to supporting documentation that ties to both the kWh and remittance amount reported in the USF-301 Report.

**Purpose:**

Procedure #7 was designed to determine if the subject EDU is properly calculating the USF rider charge on customer bills and properly reporting the charge to ODOD. Failure to calculate and report the charge properly could result in the USF being overcharged for the cost of PIPP.

**Duke Results:**

Schneider Downs determined that, for the sampled Residential, Commercial, and Industrial account, there were no instances in which the recalculated USF charges did not agree with Duke's records and that, without exception, the USF charges and KWh used in the calculation could be traced to the supporting documentation. However, of the 10 Other accounts sampled, 9 were traffic light accounts. Duke could not provide USF-301 Reports that included KWh billed for traffic lights. Thus, Schneider Downs was unable to determine if the USF charge and KWh included in the USF-301 Reports for these accounts were correct.

**ODOD Conclusion – Duke:**

ODOD understands that Duke's traffic lights are not metered and, thus, are not billed on an actual KWh basis. As measured by this procedure, Duke's calculation and reporting of USF charges to ODOD is satisfactory, and no further response is required.

### **Procedure #8**

Randomly select a sample (expected sample of 149 PIPP customers per EDU) from the subject EDU's PIPP customer population during 2006 and 2007 and agree the inclusion of the customer in the PIPP program to applicable daily transmission of approved PIPP customers from ODOD. For each PIPP customer selected, verify the following: (a) date enrolled into the program per the ODOD upload agrees to the date customer was reclassified as a PIPP customer in the EDU's system; and (b) PIPP payment amount established per the ODOD-approved payment plan (*e.g.*, Standard PIPP, Balanced Payment Plan, One Utility Service Option [Duke only]) agrees to the monthly charge billed the customers by the EDU in the billing period following eligibility as indicated by the customer account history in the EDU's system; (c) for the monthly charge tested in step (b), trace one PIPP payment through to inclusion in the documentation that supports the remittance of PIPP customer payments, including agency payments made on behalf of the PIPP customer, to ODOD; and (d) review the customer account history on the EDU's system to identify unapplied prior credits, security deposits, and other monies held at time of the customer's entry into program and determine, from any available supporting documentation, whether such funds were remitted to ODOD.

### **Purpose:**

Procedure #8 was designed to test the timeliness and accuracy of the subject EDU's enrollment and remittance processes at the individual customer account level. Failure to reclassify PIPP customers promptly may result in eligible customers being denied the ability to retain service by paying the ODOD-approved payment plan amount. Failure to remit PIPP customer payments, including agency payments made on behalf of the customer, and prior credits, security deposits, and the like may result in the USF being overcharged for the cost of PIPP.

### **Duke Results:**

Schneider Downs prefaced its description of the results of this procedure by noting that Duke provides both gas and electric service. Although Duke was, in most instances, able to demonstrate the amount of sampled customer payments applied to charges for gas service and the amount applied to charges for electric service, Schneider Downs, in performing certain steps of this procedure, was not able to verify whether this allocation complied with the payment priority rules because the necessary data was not available.

In performing step (a) of the procedure, Schneider Downs determined that, of the 149 active accounts sampled, 76 reclassifications were uploaded the same day or the next business day in accordance with expected practice, while 20 accounts were processed later than one business day after receipt of the ODOD upload file. Schneider Downs found that 28 of the account reclassifications were initiated by community action agencies and, thus, were not part of an ODOD upload file. One other account was also processed manually, but Schneider Downs was unable to determine how the reclassification was initiated. Of the remaining 24 sampled accounts, 14 involved customer moves, and, thus, for reasons previously explained, they were not included in an ODOD upload file. Schneider Downs noted that, of these, 3 were not set up as

PIPP accounts at the new address, but that it was unable to determine why they were removed from the program at that time. Schneider Downs determined that 4 of the sampled accounts had no reclassifications during the 2006-2007 review period. Schneider Downs found 5 account reclassifications that could not be traced to an ODOD upload file, and, thus, could not determine how these reclassifications were initiated. Finally, Schneider Downs found that 1 sampled account had been identified in the CIR as active PIPP in 2007, but which was not actually enrolled until 2008, which was outside the review period.

Schneider Downs agreed the ODOD-approved payment amount to the monthly electric charges billed for 142 of the 149 sampled accounts in performing step. Schneider Downs could not perform this step (b) of this procedure for the 3 customers who were not set up as PIPP accounts at their new address or for the customer that was identified in the CIR as active PIPP in 2007, but who was not actually enrolled until 2008. As previously discussed, the sampled PBPP customer was correctly charged the PBPP amount as opposed to the ODOD-approved PIPP payment amount. One of the remaining 2 accounts involved a customer that enrolled in PIPP in December 2007, but whose first PIPP payment was not made until 2008, which was outside the review period. With respect to the other account, Schneider Downs determined that the customer had been billed the PIPP charge twice for the same month, but was unable to determine why this occurred.

In performing step (c) of the procedure, Schneider Downs was able to trace 70 of the 149 selected payments in the sampled accounts to the respective USF-301 Report detail without exception. Schneider Downs found that 17 of the accounts did not reflect any payments during the 2006-2007 review period. Thus, this step of the procedure could not be performed for those accounts, nor could it be performed for the 3 accounts where the customers moved and were not set up on PIPP at their new addresses or for customer that was identified in the CIR as active PIPP in 2007, but who was not actually enrolled until 2008. For 53 accounts, the selected payments were all applied to charges for gas service, and, therefore, there were no payments to trace to the USF-301 Reports. Schneider Downs traced one selected customer payment of \$120.86 to the USF-301 Report. However, when that check was returned by the bank for insufficient funds, the amount Duke withheld from following month's USF-301 Report remittance was \$125.02. Schneider Downs was unable to determine the reason why the amounts did not match. Schneider Downs found that one of the selected payments that did not trace to the USF-301 Report. Although Duke demonstrated that \$40.05 of this payment was allocated to electric charges, the USF-301 Report detail showed a payment of \$166.70. Schneider Downs was unable to determine the reason for this discrepancy. Schneider Downs found one selected payment that was not included in the USF-301 Report. The customer in question had a credit balance at the time of payment, so Duke did not include the amount in that month's report. Finally, there were 2 selected payments for which Duke could not provide an allocation between gas and electric. Thus, Schneider Downs was unable to complete step (c) of the procedure for these payments.

In performing step (d) of this procedure, Schneider Downs found that 118 of the 149 sampled accounts were either reverifications or had no unapplied prior credits, security deposits, or other unapplied funds at the time the customer initially enrolled in PIPP. However, Schneider Downs determined that the 31 remaining accounts had security deposits at the time of enrollment that were not remitted to ODOD or applied to the customer's outstanding balance.

**ODOD Conclusion – Duke:**

Schneider Downs encountered numerous problems in tracing customer payments to the documentation supporting the USF-301 reports. Approximately one-third of the tested payments were credited entirely to gas and were not pro-rated between gas and electric. Consequently, ODOD is concerned that the USF rider for Duke may be inappropriately supporting the costs of gas PIPP.

For every enrollment that could be tested for unapplied credits (security deposits), the credits were not remitted to the USF. ODOD believes that this is evidence that a substantial problem may exist. When customers enroll in PIPP, any deposits held on those accounts are to be transferred as credits to offset the EDU's cost of PIPP. When those deposits are retained by the EDU, it creates an additional burden for customers that must pay the EDU's USF rider rate. This is an issue that is of particular concern to ODOD as a result of its past experience with certain other EDUs.

#### **Request for Response from Duke:**

ODOD requests that Duke provide the parties and the Commission with a detailed explanation of its procedure for allocating customer payments between the gas and electric PIPP programs. In addition, Duke should identify, beginning with the first month of the USF (September 2000), the total amount of unassigned credits (security deposits) that were not remitted to the USF upon a customer's enrollment in the program, and should provide documentation supporting this total. Finally, Duke should explain the circumstances under which 17 PIPP customers failed to make any payments in 2006 and 2007, but remained PIPP customers.

#### **Duke Response:**

In January of 2009, DE-Ohio applied all security deposits to the accounts that had a security deposit prior to their enrollment on PIPP. DE-Ohio will run a yearly query to identify any future accounts that have a security deposits on account and apply the deposit to that account.

Winter Rule, Medical Certificates, Moratoriums (either official or non-official), degree weather days (cold and heat) and PIPP accounts not exceeding the \$100.00 disconnect threshold all present circumstances where PIPP customers failed to make payments but may have remained on PIPP.

#### **Procedure #9**

Randomly select a sample of 30 accounts, 15 each from 2006 and 2007, and 15 each from the first year and the third year of the EDU's PIPP Arrearage Crediting Program ("PAC") and perform the following, as it relates to the EDU's PAC program: (a) determine that the PIPP customer was reclassified as an inactive PIPP customer and removed from the program in the EDU's customer information system upon receiving the file from ODOD (notifying the EDU that the customer is no longer enrolled in the PIPP program); (b) select a payment cycle from one of the 12 months immediately following the change in classification to non-PIPP and determine that the payment remained at the ODOD-approved PIPP amount and trace payments through to the remittance to ODOD via the supporting documentation; (c) for any customer that has been in the PAC program for more than two years, determine that the applicable arrearage payments were reestablished in the customer's account after the two-year period; and (d) trace collection of

arrearage payments submitted to ODOD for a one-month period to the applicable USF-301 Report.

**Purpose:**

Procedure #9 was designed to test the timeliness of the subject EDU in processing drops contained in ODOD upload files at the individual customer level and to identify and to track payments by customers enrolled in a PAC program upon their removal from PIPP to test whether the payments were in the proper amount and if the payments were properly remitted to ODOD in accordance with terms of the EDU's PAC program. Failure to remit payments from prior PIPP customers enrolled in the PAC programs would overstate the cost of PIPP.

**Duke Results:**

After selecting the 30 account sample, Schneider Downs discovered that 3 of the selected PAC 3 accounts were not actually on PAC 3 until 2008. Thus, Schneider Downs treated these accounts as part of the PAC 1 group, resulting in a sample consisting of 18 PAC 1 accounts and 12 PAC 3 accounts. In performing step (a) of this procedure, Schneider Downs verified that, 28 of the 30 of the selected customers were reclassified as PAC customers in Duke's customer information system, but noted that Duke was unable to provide customer account information for the other 2 selected accounts. Schneider Downs was unable to perform step (b) of the procedure for the 12 selected PAC 3 customers because the payments in question were made prior to the January 1, 2006 start date of the review period. With respect to the 18 selected PAC 1 accounts, Schneider Downs found that the payment amount for all 18 accounts remained at the ODOD-approved level, but indicated that it was able to trace only 9 of the 18 payments to the applicable USF-301 Report. Of the remaining 9 selected payments, 3 could not be traced because Duke's system only allows it to store this detail for twenty-four (24) months and the payments in question were made during the January-June 2006 period. Schneider Downs was unable to trace 5 of the selected payments because the payments were applied to charges for gas service. Duke explained this by advising Schneider Downs that customer payments are generally applied to the oldest charges first. The remaining selected payment could not be traced to the USF-301 Report detail because Duke did not provide the detail for the month of September 2007 when the payment occurred.

As explained above, Schneider Downs could not perform steps (c) and (d) of this procedure for the selected PAC 1 accounts. As a result of performing step (c) for the PAC 3 accounts, Schneider Downs determined that, for 9 of the 12 selected accounts, the applicable arrearage payment amounts were properly reestablished in the account. One of the remaining 3 selected customers did not go onto PAC 3 until December 2007, so the arrearage payment amount was not reestablished during the review period. Duke was unable to provide account information for the other two accounts. In performing step (d) for the PAC 3 accounts, Schneider Downs was able to trace an arrearage payment to the USF-301 Report for 4 of the 12 accounts. Two of the remaining selected customers made no arrearage payments during the review period, and the other six could not be traced for the same reasons the remittances of the ODOD-approved PIPP amount could not be traced to the USF-301 Report detail.

**ODOD Conclusion – Duke:**

The difficulties encountered by Schneider Downs in tracing PAC 1 payments to the USF-301 Report detail indicate that Duke's performance in this area is unsatisfactory in several respects. First, under its contract with ODOD and the Commission's record-retention rule,

records are to be maintained by the EDU for thirty-six (36) months. Thus, Duke's inability to produce the detail for payments made during the January-June 2006 period violates these standards. Second, notwithstanding the explanation offered by Duke, the fact that five of the selected payments were credited entirely to gas PIPP suggests that there may be a systemic problem that has increased the cost of PIPP borne by Duke's electric customers. Finally, the fact that an entire month of account history (September 2007) was unavailable for review by Schneider Downs is unacceptable.

#### **Request for Response from Duke:**

ODOD requests that Duke determine, beginning with September 2000, the amount of PAC 1 customer payments that have not been properly included with the PIPP remittance and provide documentation supporting this determination. Duke should also explain its current record retention policy and indicate the expected date of compliance with the 36-month requirement contained in its contract with ODOD and the Commission's rules. Finally, Duke should explain why it could not locate any customer account information for the month of September 2007 and why there was no customer account information available for two customers who enrolled in the PAC 1 program.

#### **Duke Response:**

DE-Ohio is presently consulting with its technical departments to determine the cost of compliance with a thirty-six month record retention policy.

As noted in the Schneider Downs report, there is only one account in question for customers who enrolled in the PAC 1 program according to the report findings detail. The account (number 96602112) shows a payment on September 4, 2007 of \$205.00.

### **EDU REIMBURSEMENT REQUESTS**

#### **Procedure #10**

From the source documents – the USF-302 Reports on file with ODOD – haphazardly select a sample of 4 reports for each EDU (2 reports from each calendar year) and perform the following: (a) agree all information recorded on the report filed with ODOD to supporting documentation held at the subject EDU; and (b) trace the amount to be reimbursed per the USF-302 Reports tested through to the ODOD settlement.

#### **Purpose:**

Procedure #10 was designed to test whether the subject EDU's monthly requests for reimbursement submitted on the USF-302 Reports are properly documented. Inaccurate reimbursement requests may lead to an overstatement of the funds due the EDU, which, in turn, would increase the cost of PIPP to be funded through the USF.

#### **Duke Results:**

Schneider Downs determined that the information contained in the sampled USF-302 Report reimbursement requests submitted by Duke agreed to the supporting documentation held at Duke, and that, without exception, the amount to be reimbursed tracked with the Auditor Warrant Journal obtained from ODOD.

### **ODOD Conclusion – Duke:**

As measured by this procedure, Duke's performance with respect to the accuracy of its requests for reimbursement is satisfactory, and no further response is required.

### **Procedure #11**

Using the sample of 149 customer accounts selected in connection with Procedure #8, perform the following: (a) select one monthly utility charge from the customer's account and, as in step (a) of Procedure #10, trace through, using the supporting documentation, to inclusion in the reimbursement request held at the subject EDU; and (b) review PIPP account for submission of accumulated past-dues at time of entry into the program and agree amount submitted to existing past-due positions at time of entry into the program.

### **Purpose:**

Procedure #11 was designed to test the accuracy of the reimbursement requests at the individual customer level, including the accuracy of any stated pre-PIPP arrearages included in the requests.

### **Duke Results:**

As Schneider Downs noted in reporting the results of applying Procedure #8, Duke supplies both gas and electric service. For the monthly charges tested through this procedure, as well as those tested in Procedures #12, #13, and #14, Duke demonstrated the amounts charged, respectively, to gas and electric service. However, Schneider Downs was not able to verify the allocation of these charges between gas and electric for 2006 and 2007 because the necessary data was not available.

In performing step (a) of this procedure, Schneider Downs traced the selected charges through from the supporting documentation to the applicable USF-301 Report detail for 142 of the 149 sampled accounts. Schneider Downs could not perform this step of the procedure for the other 7 accounts for the following reasons. For one selected account, the customer was on PIPP and incurred electric charges, but there were no charges for this customer included for reimbursement in the USF-302 Report for the month in question. For 4 accounts, Schneider Downs determined that the selected customer accounts were not actually on PIPP at the account number selected. For one account, Duke was unable to provide the customer account history. The remaining account was the customer that enrolled in December 2007 described in the discussion of the "Duke Results" for Procedure #9. Thus, the charges to that customer submitted for reimbursement would not have appeared on a USF-301 Report reimbursement request until 2008, which was after the end of the 2006-2007 review period.

In applying step (b) of this procedure, Schneider Downs found that, of the 149 accounts tested, 76 were reverifications, not enrollments. Because these customers were enrolled prior to the 2006-2007 review period, Schneider Downs was unable to determine if any accumulated past due balances existed at time of enrollment. With respect to the 73 reclassifications that were PIPP enrollments, Schneider Downs determined that 2 of the accounts had no past-dues at the time of enrollment and that no past-dues were submitted for these accounts in the USF-302 Report reimbursement requests for the applicable months. Schneider Downs agreed the accumulated past-dues for the 55 of the remaining accounts to the applicable USF-302 Reports.

For 13 of the remaining selected accounts, Schneider Downs was unable to trace the accumulated past-dues to the applicable USF-302 Report, and noted that the total gas and electric accumulated past-dues indicated in the Duke documentation did not agree with the total gas and electric accumulated past-dues displayed on the on the customers' bills after they enrolled in PIPP. The last 3 accounts involved customers that were enrolled in PIPP in December 2006. Schneider Downs indicated that Duke could not provide a breakdown of the accumulated gas and electric past-dues, so this step could not performed for these accounts.

#### **ODOD Conclusion -- Duke:**

As measured by this procedure, Duke's performance with respect to the accuracy of its requests for reimbursements is not satisfactory. As explained in the discussion of Procedure 8#, ODOD is concerned that customer billing data is not being properly retained and allocated between gas and electric utility services.

#### **Request for Response from Duke:**

ODOD requests that Duke explain why the 13 customer accounts for which the accumulated past-due amounts (Pre-PIPP) could not be traced to the applicable USF-302 Reports. ODOD also requests that Duke explain why Duke's documentation did not agree with the customers' bills.

#### **Duke Response:**

The amount transferred to PIPP does not always agree to the amount listed on the customers' bill due to "unprepped charges" (charges incurred but not yet prepared on bill.) DE-Ohio will endeavor to create a means by which to reconcile this data and provide this information while also preparing to meet other new requirements set forth in the ODOD's newest rules.

### **Procedure #12**

Randomly select 30 accounts, 15 each from 2006 and 2007, that were identified as drops in the ODOD upload files and perform the following: (a) determine that the PIPP customer was removed from the PIPP program in the EDU's system upon receipt of the ODOD upload file; and (b) for the customer charge in the billing period immediately following notification of removal per the account history, review the supporting file of PIPP eligible payments, due from ODOD to EDU, to verify that the customer charge was not included in the reimbursement calculation.

#### **Purpose:**

Procedure #12 was designed to test, at the individual customer level, the timeliness of the subject EDU in removing ineligible customers from its billing system after receipt of the ODOD upload files containing the drop and to test whether the subject EDU has removed the following month's charges in the calculation of its reimbursement request. Failure to process drops in a timely manner and failure to exclude PIPP charges that are no longer applicable from the reimbursement calculation may lead to an overstatement of the funds due the EDU, which, in turn, would increase the cost of PIPP to be funded through the USF.



**Duke Results:**

Of the 30 sampled accounts, Schneider Downs determined that 2 customers were removed from the PIPP program in Duke's customer information system upon receipt of the ODOD drop file. However, 20 of the sampled accounts had already been removed because the customers had already been final billed prior to receipt of the ODOD drop file, and 5 of the sampled accounts had been removed from PIPP prior to the receipt of the ODOD drop file. In addition, 2 of the accounts in the ODOD upload files were identified as reverifications rather than drops. Schneider Downs determined that these reverifications were accurately and timely processed upon receipt of the file. Thus, only one of the 30 sampled accounts was not removed from the PIPP program in Duke's customer information system upon receipt of the ODOD drop file.

In applying step (b) of this procedure, Schneider Downs determined that no electric charges for 14 of 30 sampled customers were included in the following month's request reimbursement. Schneider Downs could not perform the procedure for 15 of the sampled accounts because, as previously discussed, Duke could not provide the underlying detail for the USF reports for the months of January through June 2006 because Duke only retains this detail for twenty-four (24) months. With respect to the remaining selected account, Schneider Downs determined that the charges were included in the USF-302 Report reimbursement request for the following month, but that the customer had been reinstated to PIPP during the same billing period.

**ODOD Conclusion – Duke:**

Again, Schneider Downs was unable to complete the procedure due to the lack of appropriate record retention. Otherwise, as measured by this procedure, Duke's performance is satisfactory and no additional response is necessary.

**Procedure #13**

Randomly select a sample of 30 accounts, 15 each from 2006 and 2007, of customers in the second year of a PAC program ("PAC 2") from the detail in the EDU's PAC program files. For each account, select a billing period after the twelfth month of participation in the PAC program and verify that the amount charged to the PAC 2 customer was not included in the PIPP reimbursement calculation.

**Purpose:**

This procedure was designed to test, at the individual customer level, whether, contrary to the terms of the PAC program, the EDU sought reimbursement from the USF for the cost of electricity delivered to PAC 2 customers. Reimbursement of these amounts would increase the cost of PIPP to the detriment of the EDU's customers.

**Duke Results:**

Schneider Downs determined that of the 30 selected PAC 2 accounts, 16 had charges for electricity during the selected billing period that were included in the PIPP reimbursement calculation and 2 did not. Schneider Downs found that, of the remaining 12 accounts, 10 of the

customers were not actually on PAC 2 until 2008, which was outside 2006-2007 review period, and 2 were not on PAC 2 at the selected account numbers because they had moved and were not set up on PAC 2 at their new address.

**ODOD Conclusion – Duke:**

PAC 2 customers are required to pay their utility bills (not a PIPP Installment) during the second twelve-month period of the arrearage crediting program. The instructions for submitting reimbursement requests clearly state that only PAC 1 customers are eligible for reimbursement from the USF.

**Request for Response from Duke:**

ODOD requests that, beginning with the first month of the USF (September 2000), Duke provide the amount of USF reimbursement it has received for PAC2 customer accounts and the documentation supporting this calculation.

**Duke Energy Response:**

DE-Ohio properly included the electric portion of all PAC 1 customer payments in the remittance to ODOD, under the line item “Payments by Customers Enrolled in Arrears Crediting.” See attachment 2.

**Procedure #14:**

Randomly select a sample of 30 customer accounts identified as inactive in the quarterly CIR, 15 each from 2006 and 2007, select a billing period for each customer, and verify that the amount charged to the customer for electric service was not included in the PIPP reimbursement calculation.

**Purpose:**

This procedure was designed to test, at the individual customer level, whether the EDU improperly sought reimbursement from the USF for the cost of electricity delivered to inactive PIPP customers. Reimbursement of this amounts would increase the cost of PIPP to the detriment of the EDU’s other customers.

**Duke Results:**

Schneider Downs determined that, for 24 of the selected accounts, the charges for electricity during the selected period were not included in the PIPP reimbursement calculation, but, for the remaining 6 accounts, the charges were included in the PIPP reimbursement calculation.

**ODOD Conclusion – Duke:**

The USF-302 Report instructions clearly state that only charges for “Active PIPP” customers or PAC 1 PIPP customers may be billed to the USF. Schneider Downs’ findings indicate that Duke has improperly billed charges to inactive PIPP customers to the USF.

**Request for Response from Duke:**

ODOD requests that, beginning with the first month of the USF (September 2000), Duke provide the amount of USF reimbursement it has received for inactive PIPP customer accounts and the documentation supporting this calculation.

**Duke Energy Response:**

The 2008 audit involved randomly selecting a sample of thirty customer accounts identified as inactive in the quarterly CIR, fifteen each from 2006 and 2007, select a billing period for each customer, and verify that the amount charged to the customer for electric service was not included in the PIPP reimbursement calculation.

The audit found that for twenty-four of the selected accounts, the charges for electricity during the selected period were not included in the PIPP reimbursement calculation, but, for the remaining six accounts, the charges were included in the PIPP reimbursement calculation. For the remaining six accounts it appears that the timing of the sample may be the problem. Of the six accounts, one has since archived and is no longer available in CMS. Four others are final as a result of final billing, in which case, the customer would be considered "PIPP Inactive", yet the final charges will still be deferred to PIPP and included in the remittance and reimbursement; in billing, the order of events is to first create charges, then take care of any payment plan processing, such as a PIPP remove. The last account, 7540-0644-23, did not appear to have new charges in the remittance and reimbursement the month it became PIPP inactive (the exceptions workbook doesn't indicate what month was being tested).

**Procedure #15:**

Randomly select a sample of 30 customers that were reinstated to the PIPP program based on payment of past-due PIPP amounts and review the customer account histories on the EDU's customer information system for evidence that the outstanding PIPP balance was satisfied prior to reinstating the customer to PIPP (and prior to the EDU's submission of new customer charges to ODOD for reimbursement).

**Purpose:**

This procedure was designed to test whether customers reinstated to the PIPP program had actually satisfied their outstanding PIPP obligations before the EDU resumed submitting reimbursement requests to ODOD. Inclusion of charges to customers that are not eligible to return to PIPP in reimbursement requests to ODOD increases the cost of PIPP to the detriment of the EDU's other customers.

**Duke Results:**

Schneider Downs determined that, of the 30 selected customer accounts, 12 had been reinstated without the customer satisfying the outstanding PIPP balance, and that 11 of these were zero income customers. Schneider Downs found one of the accounts had no outstanding PIPP balance at the time of reinstatement, and that 8 had satisfied the outstanding PIPP balance prior to reinstatement, 7 of which did so through a HEAP payment during the winter reconnection period. Schneider Downs determined that the remaining 9 accounts were never actually removed from the PIPP program. Although these accounts were identified as inactive in the CIR, they were not actually inactive for various reasons.

**ODOD Conclusion – Duke:**

During the winter months, PIPP customers can have electric service and PIPP enrollment reinstated by meeting the terms of the Winter Reconnect Order issued by the Commission for that particular winterheating season. During the summer months, PIPP customers are required to pay any defaulted PIPP payments plus applicable reconnection fees.

**Request for Response from Duke:**

Please clarify the company's practice for re-enrollment of disconnected PIPP customers, excluding the one reconnection permitted during the period covered by the Winter Reconnect Order (typically November 1 through the following April 15).

**Duke Energy Response:**

If a PIPP customer has been turned off for non-payment, the customer must pay the past due PIPP installment amount and possibly be reverified to have service restored. If the PIPP customer does not need to reverify, the customer need only pay the past due PIPP installment amounts and then DE-Ohio will reinstate the customer on the PIPP program.

If a PIPP customer moves to a new location and does not need to be reverified, DE-Ohio will automatically reinstate the customer as a PIPP customer once the account has been billed. If the PIPP customer needs to be reverified, the customer must go to a local Community Action Agency before they can be reinstated. Once the customer is reinstated, DE-Ohio will recalculate the PIPP balance and adjust the account to so reflect.

**OTHER**

**Procedure # 16**

Randomly select a sample of 30 PIPP customers who had delinquent account balances during 2006 and 2007 and determine if the EDU followed its standard collection procedures for those customers.

**Purpose:**

This procedure was designed to test whether EDU actively pursues collection with respect to delinquent PIPP customers. Failure to attempt to collect delinquent account balances means that the USF will never be reimbursed for payments made on behalf of PIPP customers, which ultimately increases the burden on the EDU's other customers.

**Duke Results:**

Schneider Downs determined that Duke, in accordance with its stated policy, ultimately turned over 29 of the 30 selected final-billed delinquent PIPP accounts over to an outside collection agency for collection. Schneider Downs found that there was no account history available for the remaining account because that account had been final billed in 2005, which was outside the 2006-2007 review period.

**ODOD Conclusion – Duke:**

As measured by this procedure, Duke's performance with respect to pursuing collection of final-billed delinquent PIPP accounts is satisfactory, and no further response is required.

### **Procedure #17**

Randomly select a sample of 10 PIPP customers that were identified as disconnected in the quarterly CIR reports for 2006 and 2007 and determine if, in a month after the customer was disconnected, the EDU included any amount in the reimbursement calculation for electricity delivered to that customer, notwithstanding that the customer had been disconnected. (This procedure was added after the AEP audit was completed, and, thus, was performed only for Duke.)

#### **Purpose:**

This procedure was designed to test whether the EDU included any charges for electricity delivered to any disconnected PIPP customers in its reimbursement request. Inclusion of such amounts would increase the cost of PIPP to the detriment of the EDU's customers.

#### **Duke Results:**

Schneider Downs determined that, for 9 of the 10 disconnected customers selected, no amounts were included in Duke's reimbursement requests. Schneider Downs found that the remaining customer had been reconnected on the day following disconnection. Thus, the amount for the cost of electricity delivered to that customer during the month in question was properly included in the reimbursement request.

#### **ODOD Conclusion – Duke:**

As measured by this procedure, Duke's performance with respect to seeking reimbursement for charges to previously disconnected customers is satisfactory, and no further response is required.

# Universal Service Fund Monthly Report and Remittance

		Date of Report:	<b>December 22, 2006</b>
			<b>REVISED</b>
Company:	<b>Duke Energy Ohio, Inc.</b>	For monthly billing cycle ending:	<b>November 2006</b>
Address:	<b>139 East Fourth Street</b>	Federal Tax ID:	<b>31-0240030</b>
	<b>Cincinnati, OH 45201</b>		

## I. Customer Information:

### A. Total Number of Accounts by Customer Class:

	Customers	Kwh Billed
Residential	608,510	510,685,916
Commercial	67,536	473,277,218
Industrial	2,448	468,415,232
Other	5,925	130,761,830
<b>Totals:</b>	<b>684,419</b>	<b>1,583,140,196</b>

B. Accounts above 833,333 Kwh for the reporting period:	Customers	Kwh > 833,333
	130	348,860,664

C. Total Number of Active PIPP Accounts during reporting period:	18,691
------------------------------------------------------------------	--------

1. Number of Active PIPP Accounts where electricity is Primary Heating Source:	2,579
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2. Number of Active PIPP Accounts where electricity is Secondary Heating Source:	16,112
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3. Number of PIPP Accounts for this month that have never been enrolled in PIPP (since 12/1/83).	535
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## II. Itemization of Remittance

A. Universal Service Rider Funds Collected on All Customer Accounts	\$ 1,257,755.07
B. Non-USF Rider Funds Collected [See (III)(F)]	\$ 987,900.40
C. 122:12-2-03(B) revenues (1)	0.00
D. Total Amount of Remittance [(II)(A) through (II)(C)]	\$ 2,245,655.47

## III. Detailed Statement of Non-USF Rider Funds Credited to PIPP Customer Accounts

A. Payments by Active PIPP Customers (excluding all agency payments)	\$ 631,402.74
B. Payments by Customers enrolled in Arrearage Crediting Program (1st 12 mos.) (excluding all agency payments)	\$ 2,718.98
C. Payments by Inactive PIPP Customers Credited to Arrearages (excluding all agency payments)	\$ 112,508.86
D. Payments by Final PIPP Customers Credited to Arrearages (excluding all agency payments)	\$ 47,317.56
E. Public Funds/Agency Payments Received on Behalf of All PIPP Customers:	
1. HEAP Funds	\$ 22.43
2. Other Funds:	\$ 193,929.83

# Universal Service Fund Monthly Report and Remittance

Date of Report: **December 22, 2006**

Company: **Duke Energy Ohio, Inc.**

For monthly billing cycle ending **November 2006**

Address: **139 East Fourth Street  
Cincinnati, OH 45201**

Federal Tax ID: **31-0240030**

## III. Detailed Statement of Non-USF Rider Funds Credited to PIPP Customer Accounts cont'd

F.	Total Payments Received [(III)(A) through (III)(E)(2)]	\$ 987,900.40
G.	Amount of PIPP Customer Payments and Public Funds/Agency Payments Credited to PIPP Customer Account Arrearages [See (IV)(F)]	\$ (55,641.92)
H.	Adjusted Total Payments Received [(III)(F) + (III)(G)]	\$932,258.48

## IV. Monthly Statement of Arrearages on PIPP Customers Accounts

A.	Customer Accounts Arrearages Balance from Previous Month	\$ 24,732,501.62
B.	Arrearages Posted to Customer Accounts during monthly billing cycle	0.00
C.	Total Customer Accounts Arrearage Balance [(IV)(A) + (IV)(B)]	\$ 24,732,501.62
D.	Public Funds/Agency Payments Credited to Arrearages	\$ 19,609.77
E.	PIPP Customer Payments credited to Arrearages	
	1. Active PIPP Customer Account Payments	\$ 24,743.51
	2. Arrearage Crediting Customer Payments	\$ 157.83
	3. Inactive PIPP Customer Account Payments	\$ 9,036.84
	4. Final PIPP Customer Account Payments	\$ 2,094.17
F.	Total PIPP Customer Payments and Public Funds/Agency Payments Credited to PIPP Customer Account Arrearages [(IV)(D) through (IV)(E)(4)]	\$ (55,641.92)
G.	PIPP Customer Account Amounts Forgiven	\$ (235.93)
H.	PIPP Customer Account Amounts Written Off	0.00
I.	Ending Customer Account Arrearages Balance [(IV)(C)+(IV)(F)+(IV)(G)+(IV)(H)]	\$ 24,676,623.77

## Certification

I am the authorized person to sign on behalf of the company. I certify that all transactions reported have been made in compliance with federal, state and local statutes and regulations and in accordance with the approved agreement.

**Scott Rungren**  
(Typed Name of Authorized Personnel)

\_\_\_\_\_  
Signature

**December 22, 2006**  
Date

Charges (\$)	Acct	Tnt
558.40	200539	21
431.82	500347	45
2148.89	800386	40
279.38	800480	21
1438.99	1400227	33
857.85	1700381	21
175.29	1900318	36
1021.99	2200785	25
817.73	2300258	27
1755.42	3000063	25
163.21	3500410	39
1104.99	3800387	22
968.38	6100449	25
491.83	7400078	38
803.78	9300260	23
2289.58	9400573	31
1810.44	9800396	22
467.66	10500260	41
500.59	10500545	26
438.64	11000627	29
1125.07	11102033	8
502.78	11300458	23
1371.63	12100090	29
723.66	12100806	44
94.50	12102238	2
1265.15	12500013	21
591.77	13100882	36
22.53	14100072	22
100.15	15700600	21
130.71	17200386	22
688.48	17300052	35
884.75	17600503	29
908.28	18300640	40
2014.93	18800011	22
162.95	21000477	26
393.21	21002033	11
870.20	21500496	44
379.64	21502241	3
1287.54	21700633	23
762.21	21800204	25
812.13	22200348	23
1577.47	23400445	24
957.98	24100247	20
636.32	24100327	22
1178.94	24200044	23
655.81	24600452	22



485.19	24800384	23
655.85	24800447	21
390.58	25000730	40
1695.28	25600051	33
901.06	26800413	20
126.62	27300447	26
871.63	27600347	25
1772.24	28000045	28
589.36	28400327	39
1301.14	29600137	23
276.24	29703633	2
1767.10	30303520	3
1798.38	30400448	22
979.04	30700052	38
791.58	31100324	22
0.00	31200478	20
252.22	31600348	24
1249.81	32200259	28
329.64	33500051	22
230.46	35200044	30
23.02	35300705	26
381.73	36400604	21
115.63	37100522	45
0.00	37403567	3
224.76	38400348	21
7.31	38700600	21
1590.41	39500326	25
1575.94	40500441	30
1158.14	40700106	21
220.40	41200478	20
1082.28	41600348	25
517.24	41600365	50
488.85	42100416	21
915.51	42400364	39
1395.89	42800235	21
1754.28	42900259	25
125.14	43300463	34
1496.64	43700046	22
559.81	46803525	7
346.59	47100577	29
529.11	47200075	28
110.98	47300859	25
1214.87	47400093	42
1242.63	47400446	27
471.38	47600410	20
554.68	47800537	35
1131.08	47800699	24

256.01	48500534	23
1917.04	49200597	40
178.54	49500443	36
1214.81	49600383	28
1769.42	49600448	27
1594.46	49800015	27
38.22	51500596	30
1050.34	51600235	21
2717.30	51602027	6
825.89	52200583	48
978.92	53100415	28
369.27	53800356	36
707.29	54200801	48
404.19	54600540	24
375.85	55800271	28
285.67	56000608	23
844.42	56200264	22
864.70	56600030	29
1434.26	56900184	29
64.95	56900572	37
893.00	57002248	3
683.53	57800106	32
724.34	58102052	9
1268.11	58300626	21
807.22	58500680	30
1498.98	59100444	24
711.22	59300316	39
126.69	59800514	50
541.75	60400637	31
252.33	61800600	22
1087.48	62100386	31
417.17	62200884	32
814.96	62700256	24
1487.71	63000332	30
1564.90	63400637	26
993.01	63900567	24
1286.31	63900719	27
655.78	64300617	24
2855.33	64503517	2
799.38	65100020	35
152.35	66100507	31
325.93	66600384	25
957.32	66900410	22
995.83	67200291	27
11.76	67300070	38
28.28	67502117	6
444.47	67700324	22

156.27	67800348	27
844.96	68100714	38
1567.62	68300459	27
399.75	68400318	21
375.57	68500123	45
305.99	68600626	22
367.61	69400326	29
652.26	70503584	7
215.28	71100242	23
1054.92	72700114	32
419.31	74200263	32
1090.09	75000429	26
662.68	76402136	6
1033.72	77400299	25
742.32	77700508	22
1001.22	78100635	22
318.33	78400347	24
14.32	78900381	21
519.82	79000327	23
538.89	79200271	51
328.32	79300106	36
897.35	79500024	27
1406.47	81503519	4
2276.47	81800297	25
1523.95	83000287	25
278.29	83900534	21
1566.59	84102083	9
657.76	84900105	21
917.89	86200124	42
810.61	86700018	29
2088.69	87300109	21
1128.14	87400075	32
3481.31	87400216	43
361.91	88100526	28
579.94	88800013	36
1404.55	89600014	22
132.76	89700539	28
24.80	90900618	29
881.20	92100451	35
1885.75	92300325	33
1287.02	93200543	26
1902.92	93800794	50
285.23	95600410	31
727.13	95800448	20
972.62	96600114	20
98.98	96602112	3
480.30	96700630	49

1107.37 96900181 24

761.37 97400634 31

Sum 157134.68

Charges (\$)	Acct	Tnt
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163.21	3500410	39
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968.38	6100449	25
491.83	7400078	38
803.78	9300260	23
2289.58	9400573	31
1810.44	9800396	22
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1371.63	12100090	29
723.66	12100806	44
94.50	12102238	2
1265.15	12500013	21
591.77	13100882	36
22.53	14100072	22
100.15	15700600	21
130.71	17200386	22
688.48	17300052	35
884.75	17600503	29
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1577.47	23400445	24
957.98	24100247	20
636.32	24100327	22
1178.94	24200044	23
655.81	24600452	22

485.19	24800384	23
655.85	24800447	21
390.58	25000730	40
1695.28	25600051	33
901.06	26800413	20
126.62	27300447	26
871.63	27600347	25
1772.24	28000045	28
589.36	28400327	39
1301.14	29600137	23
276.24	29703633	2
1767.10	30303520	3
1798.38	30400448	22
979.04	30700052	38
791.58	31100324	22
0.00	31200478	20
252.22	31600348	24
1249.81	32200259	28
329.64	33500051	22
230.46	35200044	30
23.02	35300705	26
381.73	36400604	21
115.63	37100522	45
0.00	37403567	3
224.76	38400348	21
7.31	38700600	21
1590.41	39500326	25
1575.94	40500441	30
1158.14	40700106	21
220.40	41200478	20
1082.28	41600348	25
517.24	41600365	50
488.85	42100416	21
915.51	42400364	39
1395.89	42800235	21
1754.28	42900259	25
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1496.64	43700046	22
559.81	46803525	7
346.59	47100577	29
529.11	47200075	28
110.98	47300859	25
1214.87	47400093	42
1242.63	47400446	27
471.38	47600410	20
554.68	47800537	35
1131.08	47800699	24

256.01	48500534	23
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178.54	49500443	36
1214.81	49600383	28
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1594.46	49800015	27
38.22	51500596	30
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707.29	54200801	48
404.19	54600540	24
375.85	55800271	28
285.67	56000608	23
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864.70	56600030	29
1434.26	56900184	29
64.95	56900572	37
893.00	57002248	3
683.53	57800106	32
724.34	58102052	9
1268.11	58300626	21
807.22	58500680	30
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711.22	59300316	39
126.69	59800514	50
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993.01	63900567	24
1286.31	63900719	27
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957.32	66900410	22
995.83	67200291	27
11.76	67300070	38
28.28	67502117	6
444.47	67700324	22

156.27	67800348	27
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1567.62	68300459	27
399.75	68400318	21
375.57	68500123	45
305.99	68600626	22
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419.31	74200263	32
1090.09	75000429	26
662.68	76402136	6
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1001.22	78100635	22
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14.32	78900381	21
519.82	79000327	23
538.89	79200271	51
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1566.59	84102083	9
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1404.55	89600014	22
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727.13	95800448	20
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98.98	96602112	3
480.30	96700630	49



1107.37 96900181 24

761.37 97400634 31

Sum 157134.68

**CERTIFICATE OF SERVICE**

I certify that a copy of the foregoing was served via ordinary mail or overnight delivery on the following parties this 4th day of May, 2009.

  
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