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Office of the Ohio Consumers' Counsel

Your Residential Utility Consumer Advocate

Janine L. Migden-Ostrander
Consumers' Counsel

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August 5, 2010

PUCO

Ms. Renee Jenkins, Director
PUCO Docketing
Public Utilities Commission of Ohio
180 East Broad Street, 7th Floor
Columbus, Ohio 43215-3793

RE: Auditor Testimony, Case Nos. 09-872-EL-FAC & 09-873-EL-FAC (AEP FAC Audit Proceeding)

Dear Ms. Jenkins:

I write to provide notice to all parties in the above-captioned cases that the Office of the Ohio Consumers' Counsel ("OCC") intends to cross-examine representatives of Energy Ventures Analysis and/or Larkin and Associates in connection with the Report of the Management/Performance and Financial Audits of the FAC ("Audit Report"), a redacted copy of which was docketed on May 14, 2010.

The parties to this case may recall that the matter of whether testimony by representatives of an auditor is required (i.e. absent waiver of the requirement) in connection with entering an audit report into the record was a matter raised in Case Nos. 07-723-EL-UNC, et al. (an earlier audit of the fuel component in Duke Energy Ohio rates).¹ In those earlier cases, the Attorney Examiners determined that the OCC had the right to examine representatives of an auditor.² The OCC ultimately waived that right in the earlier cases, as reflected in a written statement docketed by the OCC on January 3, 2008.³ The OCC does not intend to waive this right in connection with the above-captioned cases.

This notice is submitted to provide all parties with the opportunity to prepare for the hearing, which is currently scheduled for August 23, 2010.

Very truly yours,

Michael E. Idzkowski, Counsel of Record
Assistant Consumers' Counsel

¹ *In re PUCO Review of FPP, AAC, and SRT Components*, Case Nos. 07-723-EL-UNC, et al., Tr. at 9-21 (December 13, 2007).

² *Id.* at 20.

³ *Id.*, OCC Letter (January 3, 2008).

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Renee Jenkins
August 5, 2010
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cc: Parties of Record