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BEFORE

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THE PUBLIC UTILITIES COMMISSION OF OHIO

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PUCO

In the Matter of the Application of Duke Energy :
Ohio for Approval of a Market Rate Offer to :
Conduct a Competitive Bidding Process for :
Standard Service Offer Electric Generation : Case No. 10-2586-EL-SSO
Supply, Accounting Modifications and Tariffs for :
Generation Service. :

**DIRECT TESTIMONY
OF
TAMARA S. TURKENTON**

Accounting and Electricity Division
Utilities Department
Public Utilities Commission of Ohio

Staff Exhibit _____

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December 28, 2010

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

2 A. My name is Tamara S. Turkenton. My business address is 180 East Broad
3 Street, Columbus, Ohio 43215

4
5 2. **Q. By whom are you employed and in what capacity?**

6 A. I am employed by the Public Utilities Commission of Ohio as Chief of the
7 Accounting and Electricity Division of the Utilities Department.

8
9 3. **Q. Please briefly summarize your educational background and work**
10 **experience.**

11 A. I have earned a Bachelor of Business Administration in Finance and Business
12 Pre-Law (BBA) from Ohio University. I have also earned a Master of Busi-
13 ness Administration (MBA) degree from Capital University and a Master of
14 Tax Laws (MT) degree from Capital Law School.

15
16 I have been employed by the Commission since July 1994 involved in the
17 Electric Fuel Component (EFC) section, the Telecommunications section, the
18 Competitive Retail Electric Service (CRES) section working on electric
19 deregulation and SB 3, and the Rates & Tariffs section working on electric
20 utility rates, tariffs, and rules. Most recently, I moved to the Accounting and
21 Electricity Division working on many aspects of SB 221.

22

1 4. **Q. Have you testified in prior proceedings before the Commission?**

2 A. Yes.

3
4 5. **Q. What is the purpose of your testimony in this proceeding with respect to**
5 **Duke Energy Ohio's (Duke) MRO application?**

6 A. My testimony focuses on aspects of Duke's request for proposed Fuel and
7 Reserve Capacity Reconciliation Rider (Rider RECON), Uncollectible
8 Expense Generation Rider (Rider UE-GEN), Supplier Cost Reconciliation
9 Rider (Rider SCR), Fuel and Purchased Power Rider (Rider FPP), Environ-
10 mental Investment Rider (Rider EIR), Alternative Energy Recovery Rider
11 (Rider AERR), Base Transmission Rider (Rider BTR) and Market Rate
12 Offer, Regional Transmission Organization Tracker, and Generation Service
13 Riders respectively (Riders MRO, RTO, GEN).

14
15 **RIDER RECON**

16 6. **Q. Can you briefly describe the purpose and scope of Rider RECON?**

17 A. Rider RECON proposes to recover the over or under recovery balances
18 remaining as of December 31, 2011 pertaining to Rider PTC-FPP and Rider
19 SRA-SRT under the current Electric Security Plan (ESP). Duke's application
20 states that Rider RECON will be updated quarterly during the MRO period
21 and will terminate when the remaining over and under recovery balances are

1 collected from customers.¹ Duke proposes in its MRO application that Rider
2 RECON be non-bypassable.²

3
4 7. Q. Did you review the tariff provided in Duke's MRO application pertain-
5 ing to Rider RECON?

6 A. Yes. As indicated in the proposed tariff³ and in Staff Interrogatory responses,
7 Duke stated that "because of the manner in which rates for Rider PTC-FPP
8 and Rider SRA-SRT are set, the 'projected' balances of under or over recov-
9 ery at December 31, 2011, are \$0. The filing to set rates for that quarter
10 would assume that all costs includable in either rider, including prior period
11 reconciliation adjustments are recovered over the period of the quarter."⁴
12 Duke plans to make a filing no later than April 1, 2012 to set the amount to
13 be charged or credited to customers through Rider RECON.⁵

1 Direct Testimony of James E. Ziolkowski, Attachment JEZ-2, at 145.

2 *Id.* at 11, lines 2-4.

3 *Id.*, Attachment JEZ-2, at 145.

4 Response to Staff-Interrogatory DR-01-001 dated December 22, 2010.

5 Direct Testimony of William Don Wathen Jr. at 28, lines 1-3.

1 **8. Q. Do you have any recommendations regarding Rider RECON?**

2 A. During Staff discovery, I was unable to review any actual forecasted 2011
3 Rider RECON costs on which to form an opinion. Duke stated the goal for
4 any over or under balances at December 31, 2011 was \$0, but it is highly
5 likely, in Staff's opinion, that some balance (whether under or over) will
6 need to be included in Rider RECON in 2012. Duke committed to make an
7 application no later than April 1, 2012 to delineate any over or under balance.
8 This April 1, 2012 application will be the vehicle for Staff to review
9 December 31, 2011 balances of Rider PTC-FPP and SRA-SRT and their
10 appropriateness for inclusion into Rider RECON.

11
12 Therefore, based on the preceding discussion, Staff recommends that Duke
13 be allowed to create Rider RECON and initially set the Rider at \$0 starting
14 January 1, 2012. However, Rider RECON should be subject to Staff review
15 and Commission approval regarding the reasonableness of the costs for
16 inclusion in Rider RECON.

17
18 Furthermore, Staff recommends that the Commission make Rider RECON
19 fully bypassable until collected from customers, rather than non-bypassable
20 as requested in Duke's MRO application. Rider PTC-FPP is bypassable
21 under the current ESP. Rider SRA-SRT is non-bypassable under the current
22 ESP (with certain exceptions for non-residential customers making Rider

1 SRA-SRT bypassable). Without December 31, 2011 forecasts to review, it is
2 difficult to ascertain the exact makeup of Rider RECON; however, Staff
3 believes that any under or over recovery balances should be attributed to
4 Rider PTC-FPP as it tends to fluctuate more than Rider SRA-SRT from
5 quarter to quarter. Therefore, Rider RECON should be fully bypassable to
6 mirror Rider PTC-FPP's bypassability in the current ESP.

7
8 **RIDER UE-GEN**

9 9. **Q. Can you briefly describe the purpose of Rider UE-GEN?**

10 A. My understanding is Rider UE-GEN, as proposed, seeks to recover the cost
11 of bad debt associated with Duke's Standard Service Offer (SSO) service. I
12 reviewed the tariff in the MRO application and Rider UE-GEN seeks to
13 recover incremental generation uncollectible accounts expense above what is
14 in base rates and also seeks to include Percentage of Income Payment Plan
15 (PIPP) customer installments not collected through the Universal Service
16 Rider.⁶ Per the tariff, the first application Duke will make to the Commission
17 regarding Rider UE-GEN will be the second quarter of 2012 and the Rider
18 UE-GEN charge will be set at \$0 starting January 1, 2011 for both the resi-

6

Direct Testimony of James E. Ziolkowski, Attachment JEZ-2, at 135.

1 dential and non-residential class.⁷ Duke proposes that Rider UE-GEN be a
2 bypassable rider.⁸

3
4 10. **Q. Do you have any recommendations regarding Rider UE-GEN?**

5 A. R.C. 4928.142(D) denotes what adjustments (whether upward or downward
6 adjustments) Duke can request for recovery under a MRO construct. An
7 uncollectible rider for generation is not one of the adjustments specifically
8 listed or contemplated in R.C. 4928.142(D). Therefore under an MRO con-
9 struct as proposed by Duke, Staff recommends that the Commission not
10 approve Rider UE-GEN in this MRO proceeding.

11
12 Due to changes being made to the Ohio Department of Development PIPP
13 programs, if Duke believes they are entitled to recover these PIPP costs;
14 Staff recommends that Duke make a separate application to the Commission
15 to address this specific PIPP uncollectible issue and let the Commission
16 decide the merits of that case in a separate proceeding.

17
18

⁷ Direct Testimony of James E. Ziolkowski, Attachment JEZ-2, at 135.

⁸ *Id.* at 11, lines 12-13.

1 **RIDER SCR**

2 11. **Q. Can you briefly describe the purpose of Rider SCR?**

3 A. My understanding is that Rider SCR seeks to make Duke whole due to any
4 differences in the auction price ultimately billed to customers compared to
5 the rate paid by Duke to winning bidders in the MRO auction. Duke also
6 proposes to recover the cost of the CBP plan consultant in Rider SCR and
7 adjust the rider quarterly.⁹

8
9 Finally, Duke has proposed to include in Rider SCR net costs incurred by
10 Duke to provide SSO service in the case of default by a CRES supplier and
11 “any other costs” directly attributable to the MRO auction or any interaction
12 with suppliers in regard to the MRO auction.¹⁰ Additionally, Duke has pro-
13 posed in testimony by Mr. Wathan that any balance of under or over recovery
14 should accrue a carrying charge equal to the electric utility’s weighted aver-
15 age cost of long-term debt approved in its most recent retail rate case.¹¹

16
17

9 Direct Testimony of William Don Wathan, Jr. at 19, lines 1-2.

10 *Id.* at 19, lines 6-8.

11 *Id.* at 18, lines 20-22.

1 12. Q. Please describe the mechanics/specifics regarding the bypassability
2 regarding Rider SCR?

3 A. My understanding from reviewing the proposed tariff is that Duke has pro-
4 posed a "circuit breaker" concept. Basically, if "the SCR deferral balance is
5 greater than 5% of the actual cost of supplying generation service to the por-
6 tion of Duke's load served through the SSO, then Rider SCR will be non-
7 bypassable."¹² Conversely, if "the SCR deferral balance is less than 5% of
8 the actual cost of supplying generation service to the portion of Duke's load
9 served through the SSO, then Rider SCR will be bypassable."¹³

10
11 13. Q. Do you have any recommendations regarding Rider SCR?

12 A. Yes. Staff recommends that the Commission approve Rider SCR with some
13 modifications. Staff is not in favor of the "circuit breaker" concept and rec-
14 ommends that Rider SCR be fully bypassable during the MRO period to all
15 shopping customers. Staff recognizes the remote situation where the last
16 non-switched customer would have to pay for the all of the costs remaining
17 in Rider SCR. However, Staff would expect that Duke could foresee this type
18 of spiral situation and would be able to assess the risks ahead of time. If this
19 spiral situation occurs or Duke procures 100% of its SSO by auction, Duke

¹² Direct Testimony of James E. Ziolkowski, Attachment JEZ-2, at 128.

¹³ *Id.*

1 could make a separate application to the Commission to address this unlikely
2 scenario, as well as the continued bypassability of Rider SCR.

3
4 Duke has proposed to include in Rider SCR "any other costs" directly
5 attributable to the MRO auction or any interaction with suppliers related to
6 the MRO auction. Since many of these costs are unknown at this time, Staff
7 is uncomfortable with supporting undefined costs or any authorization that
8 could amount to a "blank check." Staff recommends that the Commission
9 direct Duke to make a separate filing before the Commission if Duke intends
10 to collect any other undefined costs from customers.

11
12 Staff would also note that Rider SCR is being proposed to adjust quarterly
13 with carrying charges. Staff recommends that Duke not be authorized to
14 accrue carrying charges on Rider SCR. The rider adjusts quarterly and the
15 expectation is that credits and/or charges flowing through Rider SCR will be
16 relatively small. Therefore, Staff believes that carrying charges are not war-
17 ranted on Rider SCR and recommends that the Commission deny the inclu-
18 sion of such costs in Rider SCR.

19
20 Additionally, since it is likely that minimal credits and/or charges will flow
21 through Rider SCR in 2012, Staff believes an annual prudence review of the
22 known costs is not necessary. However, any separate application filed in the

1 future by Duke for any unknown costs for inclusion in Rider SCR should be
2 subject to Staff audit and review.

3
4 **RIDER FPP and EIR**

5 14. Q. What is your understanding regarding Duke's proposal to continue
6 Rider FPP and create a placeholder rider for Rider EIR?

7 A. In its application, Duke states that "although the MRO Rules include provi-
8 sions to adjust the ESP component for changes in fuel, purchased power, and
9 environmental costs, the Company is proposing to make no adjustments dur-
10 ing the two-year blending period. The Company is willing to forgo these
11 adjustments during the blending period as long as the blending period ends
12 before June 1, 2014."¹⁴

13
14 The application goes on to say that the "tariffs will not be needed if the
15 Commission accepts the Company's proposed two-year blending period and
16 the offer to freeze the ESP component of the blended SSO price for that
17 period."¹⁵

18

14 Direct Testimony of William Don Wathan, Jr. at 13, lines 12-16.

15 *Id.* at 14, lines 1-4.

1 15. **Q. What are your recommendations regarding Duke's proposal to continue**
2 **Rider FPP and create a placeholder rider for Rider EIR?**

3 A. Staff recommends that Rider FPP not be continued during the blending
4 period and the placeholder for Rider EIR not be created at this time. From
5 the MRO application, the earliest these riders would be used is June 1,
6 2014.¹⁶ Further, as noted in our initial comments,¹⁷ the legality of the pro-
7 posed blending period is uncertain. Staff recommends that Duke make a sep-
8 arate application to the Commission, if necessary, to continue Rider FPP and
9 create Rider EIR based on any final order from this Commission regarding
10 the MRO blending period.

11
12 16. **Q. If the Commission were to decide to approve the continuation of FPP**
13 **and the newly created Rider EIR do you have any recommendations for**
14 **those riders going forward?**

15 A. Yes. First for clarification, per the tariff,¹⁸ Rider EIR is proposed as non-
16 bypassable. However, Duke filed an errata sheet¹⁹ acknowledging that Rider
17 EIR was bypassable and that the tariff was in error.

¹⁶ Direct Testimony of William Don Wathan, Jr. at 4-8.

¹⁷ *In re Duke Energy Ohio*, Case No. 10-2586-EL-SSO (Staff Comments)
(December 9, 2010).

¹⁸ Direct Testimony of James E. Ziolkowski, Attachment JEZ-2, at 142.

¹⁹ *In re Duke Energy Ohio*, Case No. 10-2586-EL-SSO Duke Energy Ohio Errata)
(December 9, 2010).

1 Staff's concern is that per Duke's Application, Rider FPP and Rider EIR are
2 proposed as a quarterly filing, with true-ups. The Application does not
3 include annual prudence reviews as required per Sections 4928.142(D)(1)(2)
4 and (3) of the Revised Code. Either Staff or an outside auditor needs the
5 ability to audit all costs to ensure those costs are warranted and prudent. SB
6 221 requires that costs shall be prudently incurred in order to obtain recovery.
7 Therefore, any riders (including the type of costs and associated dollar
8 amounts) should be subject to review and audit. If the Commission were to
9 approve the continuation of Rider FPP and the newly created Rider EIR, the
10 prudence of all incurred and recovered costs in those riders through any
11 automatic quarterly adjustments should be reviewed in a separate annual pro-
12 ceeding outside of the MRO application. The process and timeframes for
13 that separate proceeding should be set by order of the Commission.

14
15 17. Q. Do you have any policy recommendations for the EIR Rider if the
16 Commission were to approve a placeholder rider?

17 A. Yes. Based on the uncertainty surrounding, among other things, new carbon
18 tax legislation or environmental laws, Staff recommends that Duke make a
19 separate filing with the Commission regarding the types of environmental
20 costs that Dukes believes are eligible for inclusion in Rider EIR.

1 **RIDER AERR**

2 18. **Q. Can you briefly describe the purpose of newly proposed Rider AERR?**

3 A. Rider AERR enables Duke to recover costs for compliance with SB 221's
4 renewable energy requirements. According to the testimony of Mr.
5 Ziolkowski, Rider AERR will be bypassable and Duke plans to adjust Rider
6 AERR quarterly with true-up provisions.²⁰

7
8 19. **Q. Do you have any procedural recommendations regarding Rider AERR?**

9 A. Yes. R.C. 4928.142(D)(4) provides that costs shall be prudently incurred in
10 order to obtain recovery. Any costs (including the type of costs and the asso-
11 ciated dollar amounts) should be subject to Staff review and audit. The pru-
12 dence and the nature of the costs incurred and recovered through any auto-
13 matic quarterly adjustment such as proposed Rider AERR should be
14 reviewed in a separate annual proceeding outside of the automatic recovery
15 provision of Duke's MRO. The process and timeframes for that separate
16 proceeding should be set by order of the Commission.

17
18

20

Direct Testimony of James E. Ziolkowski at 12, lines 12-16.

1 **RIDER BTR**

2 20. **Q. Can you briefly describe the purpose of Rider BTR including the scope**
3 **of Rider BTR that your testimony addresses?**

4 A. Proposed Rider BTR is a base transmission rider that covers Network Inte-
5 grated Transmission Service (NITS) and certain other costs billed to Duke
6 under tariffs approved by the Federal Energy regulatory Commission
7 (FERC).²¹ Rider BTR will be updated each year consistent with Rule
8 4901:1-36, O.A.C. and will be non-bypassable.²² Mr. Wathan in his testi-
9 mony indicates that Rider BTR will include "all costs billed from either PJM
10 and/or MISO under FERC-approved tariffs."²³

11
12 21. **Q. What are your concerns surrounding the costs to be collected through**
13 **Rider BTR during the MRO period?**

14 A. To my understanding, FERC has not yet approved in tariffs charges relating
15 to MISO exit fees, PJM entrance fees, and RTEP expansion planning costs
16 for Duke to which Mr. Wathan alludes to in testimony.²⁴ Staff believes that
17 Duke is not asking for explicit approval (recoverability) of these types of
18 expenses in this proceeding. My understanding is that to the extent Duke

21 Direct Testimony of James E. Zilokowski at 11, lines 15-17.

22 *Id.* at 11, lines 20-22.

23 Direct Testimony of William Don Wathan, Jr. at 23, line 22.

24 *Id.* at 24, lines 5-7.

1 obtains approval from FERC "in the future," Duke would propose that Rider
2 BTR be the mechanism in which to recover those costs.

3
4 Staff points out that MISO exit fees, PJM entrance fees, and RTEP expansion
5 planning costs and other similar type costs are the subject of open proceed-
6 ings at FERC and the Commission. Since these types of costs have not yet
7 been approved by FERC or the Commission for Duke, Staff recommends that
8 deciding the appropriateness of what specific rider MISO exit fees, PJM
9 entrance fees, and RTEP expansion planning fees are recovered are at best
10 premature. Those decisions should be the subject of another proceeding and
11 not part of this MRO proceeding.

12
13 Nonetheless, Staff is amenable to Rider BTR being created on non-bypass-
14 able basis to recover the NITS revenue requirements for Duke as calculated
15 pursuant to the FERC-approved tariffs. Staff also recommends that similar to
16 the current TCR, Rider BTR be updated each year consistent with Rule
17 4901:1-36, O.A.C. and subject to Staff review and audit.

1 **RIDER RTO**

2 22. **Q. Can you briefly describe the purpose of newly proposed Rider RTO?**

3 A. Per the tariff,²⁵ Rider RTO includes only those costs charged to or imposed
4 upon Duke by FERC-approved tariffs. Costs recoverable under Rider RTO
5 include ancillary services but exclude any NITS charges recovered in Rider
6 BTR. Through Staff discovery²⁶, eligible ancillary services listed by Duke
7 were day-ahead scheduling reserves, regulation, synchronized reserves, black
8 start service, reactive service, and balancing and operating reserve charges.
9 These charges are the same types of charges currently being recovered under
10 Rider TCR.

11
12 23. **Q. Do you have any procedural recommendations regarding Rider RTO?**

13 A. Yes. Staff recommends that similar to the current TCR, Rider RTO be
14 updated each year consistent with Rule 4901:1-36, O.A.C. and subject to Staff
15 review and audit.

16
17

²⁵ Direct Testimony of James E. Ziolkowski, Attachment JEZ-2, at 86.

²⁶ Response to Staff-Interrogatory DR-01-00 (December 22, 2010).

1 **RIDER GEN and MRO**

2 24. **Q. Do you have any recommendations regarding Duke's proposed Rider**
3 **GEN and MRO?**

4 A. Yes. These two riders (mainly Rider MRO as Rider GEN is the remaining
5 SSO price not auctioned) are largely a function of the auction(s) that will
6 occur at some interval(s) during the course of the MRO. Staff recommends
7 that it be given the ability to review those rider rates prior to the rates going
8 into effect. Duke should submit to Staff at least 20 business days prior to
9 adjusting and/or docketing the tariffs of Rider GEN and Rider MRO all cal-
10 culations and assumptions on how wholesale auction rates were translated
11 into retail rates.

12
13 25. **Q. Does this conclude your testimony?**

14 A. Yes. However, I reserve the right to submit supplemental testimony as
15 described herein, as new information subsequently becomes available or in
16 response to positions taken by other parties.

PROOF OF SERVICE

I hereby certify that a true copy of the foregoing **Testimony of Tamara S. Turkenton** submitted on behalf of the Staff of the Public Utilities Commission of Ohio, was served by electronic mail, upon the following parties of record, this 28th day of December, 2010.



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