

**BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of The)	
Dayton Power and Light Company for)	Case No. 12-3062-EL-RDR
Authority to Recover Certain Storm-)	
Related Service Restoration Costs)	

In the Matter of the Application of The)	
Dayton Power and Light Company for)	Case No. 12-3266-EL-AAM
Approval of Certain Accounting Authority)	

**APPLICATION OF THE DAYTON POWER & LIGHT COMPANY
FOR AUTHORITY TO RECOVER CERTAIN STORM-RELATED
RESTORATION COSTS**

The Dayton Power and Light Company (“DP&L” or “the Company”) is a public utility and electric light company as defined by Sections 4905.02 and 4905.03(A)(3) of the Ohio Revised Code (“O.R.C”), an electric distribution utility as defined by O.R.C. §4928.01(A)(6) and is subject to the jurisdiction of the Public Utilities Commission of Ohio (“PUCO” or “Commission”). The Company’s current distribution rates were frozen through December 31, 2012, pursuant to paragraph 18 of the Stipulation and Recommendation in the Company’s 2008 Electric Security Plan (“ESP Stipulation”), Case No. 08-1094-EL-SSO, and are being extended pursuant to the December 19, 2012 Entry in Case No. 12-426-EL-SSO. Pursuant to the ESP Stipulation, the distribution rate freeze does not limit the Company’s right to apply at the Commission for approval of a separate rate or rider to recover “the cost of storm damage” (ESP Stipulation, ¶18(b)). The ESP Stipulation was filed on February 24, 2009 and approved pursuant to the Commission’s Opinion and Order on June 24, 2009. Therefore, the Company

respectfully requests that the Commission grant the authority to recover certain storm-related service restoration costs through a Storm Cost Recovery Rider as described in more detail below.

Storm Restoration Costs Overview

Ohio Administrative Code §4901:1-10-01 defines a “major event” as an incident that causes an electric utility’s daily system average interruption duration index (SAIDI) to exceed the threshold outlined in section 4.5 of standard 1366-2003 as adopted in the “IEEE Guide for Electric Power Distribution Reliability Indices.” DP&L’s distribution system performance, as well as all other Ohio distribution utilities’ performance, is measured based on these guidelines. Therefore, it is reasonable to assume that the cost of non-major events is recovered in current distribution rates, and that the cost associated with major event storms should be recoverable through a separate rider.

Through this application, the Company requests authority to recover storm O&M expenses for all major event storms in 2011 and 2012, as well as certain 2008 storm O&M expenses. DP&L is also requesting recovery of the related capital revenue requirements for Hurricane Ike in 2008 as well major storms in 2011 and 2012. Finally, DP&L is seeking commission authority to implement a Storm Cost Recovery Rider that would permit DP&L to recover all costs associated with major storms going forward and requests accounting authority to defer O&M costs until they are recovered through this rider. DP&L also specifically requests that the Commission grant to it accounting authority pursuant to Ohio Rev. Code §4905.13 to defer the 2011 major event storm O&M costs with carrying costs equal to the Company's cost of debt. As the Commission may set a protracted hearing schedule for this case, the Company requests a ruling on the

2011 major storm deferral portion of the application by February 8th, 2013 in order to implement accounting procedures.

Historical Storm Overview and Operation & Maintenance Costs

2008 Storms

Beginning September 14, 2008, Hurricane Ike's destructive winds swept through DP&L's service territory, causing extraordinarily extensive damage to the Company's distribution system facilities. Sustained winds in excess of 80 MPH across the state remained in areas for several hours causing large trees and debris to come into contact with distribution power lines and equipment. Of the Company's approximate 515,000 customers, over 300,000 were without power at the height of the storm. More than 1,700 individuals were deployed to restore service, including assistance from as far away as New York, Massachusetts and New Jersey. In total, 860 distribution poles, 1,291 cutouts, and 336 transformers were damaged. In addition, approximately 25 miles of conductor were damaged and required repair or replacement.

On December 26, 2008 DP&L filed an application, Case No. 08-1332-EL-AAM, for approval of accounting authority to defer as a regulatory asset the portion of its Operation and Maintenance ("O&M") expenses associated with restoring electric service to its customers in the aftermath of Hurricane Ike. Such expenses were to be recovered from all customers through a separate proceeding at a date determined in the future. The Commission approved DP&L's deferral application on January 14, 2009.

The portion of the O&M expenses the Company was authorized to defer was the amount by which the total O&M expenses associated with the Hurricane Ike-related service restoration and other storms experienced in 2008 exceeded the three-year average

service restoration O&M expenses for storms. This amount included carrying costs based on the Company's actual cost of debt of 5.86% as filed in the Company's 2008 ESP. DP&L hereby is requesting recovery of the deferral amount as approved by the Commission in the above-mentioned case. The Commission's Finding and Order specified that future recovery from customers would occur over a twelve-month period; however, mindful of customer rate impacts, DP&L plans to spread the recovery of these expenses over three years.

2011 Storms

DP&L experienced five storms in 2011 that exceeded the O.A.C. threshold for major events. One of the worst storms of 2011 occurred February 1st through the 3rd, when a major Midwest winter storm hit DP&L's service territory, with some areas suffering ice accumulations of nearly one inch. The severe ice accumulations occurring on the leading edge of the storm were followed by sustained high winds, with gusts of up to 44 miles per hour. This combination of unusually heavy icing, followed immediately by strong winds, wreaked havoc within DP&L's service territory, causing extensive damage to the Company's distribution system facilities. The storm system caused trees to break or come into contact with distribution power lines and equipment. More than 1,500 individuals were deployed to restore service, which included assistance from crews from Kentucky, Tennessee, Indiana and Virginia. Over 156,000 customers lost power, and DP&L replaced 174 poles, 393 cutouts and 43,519 feet of conductor.

DP&L experienced 4 other major event storms in 2011, with wind and severe thunderstorms. The details of the other 2011 storms are in the table below. In total, the 2011 Major Event Storms left more than 370,000 customers without power.

Storm Date	Customers Impacted
May 22, 2011	59,652
July 11, 2011	93,979
July 24, 2011	21,332
September 3, 2011	40,596

2012 Storms

On June 29, 2012, DP&L once again experienced unusually high and damaging winds as a rare derecho cut a path across the Eastern US. Sustained winds in excess of 58 MPH brought down trees, poles, and power lines across the state. Over 185,000 of the Company's customers were impacted. A second round of severe thunderstorms then moved through the area on July 1st, taking out another 40,000 customers. DP&L replaced 281 poles, 627 cutouts and 43,774 feet of conductor over the course of 5 days to restore service to our customers.

On August 10, 2012 and as amended on October 19, 2012, DP&L requested Commission authorization, in Case No. 12-2281-EL-AAM, to defer O&M costs that were incurred as a result of the damage caused by the derecho. Such costs were to be deferred for future recovery from all customers beginning at a date determined at a future Commission proceeding.

On December 19, 2012 the Commission approved a modified version of the Company's request for deferral of the derecho O&M. Pursuant to the Commission's Finding and Order, the Company will implement accounting procedures to defer the total cost of the derecho less the three year average of major storms, along with carrying costs

equal to the Company's most recently approved cost of debt of 5.86%. However, DP&L requests recovery through the Storm Cost Recovery Rider of the total 2012 derecho cost. Through this application, the Company also requests authority to defer and recover storm O&M expenses for all major storms going forward including any other major 2012 storms that may occur.

Capital Expenditures

Along with the O&M costs, DP&L is requesting recovery of the return on rate base, depreciation expense, and taxes on capital expenditures associated with Hurricane Ike, 2011 major event storms, and the 2012 derecho. If other major events occur before the end of 2012, the Company is requesting the revenue requirement associated with those major events be included in the next true-up rider. Recovery of return on rate base, depreciation expense, and taxes on capital expenditures related to these major event storms is reasonable because of the significant damage and repair required to restore DP&L's distribution system.

Cost Recovery

To calculate the storm cost recovery rider, DP&L proposes to recover the revenue requirement for the historical period January 2008 - February 2012 over a three-year period (March 2013 – February 2016). For the initial storm recovery rider rate, the Company has calculated an annual revenue requirement for the most recent 12 month period, plus one-third of the historical revenue requirement described above. The revenue requirement will also include the projected carrying costs for the current year. Going forward, the Company will apply a carrying charge equal to the Company's June 30, 2012 cost of debt to any over- or under-recovered amount. DP&L proposes to file a

true-up rider every December for rates effective March 1st of the following year.

Through this application, DP&L requests approval to implement the proposed rates for the March 2013 – February 2014 period as well as approval of the proposed methodology for future true-up filings.

Rate Design

The rate design for the storm rider will be based on the Company's most recent annual distribution revenues exclusive of the customer charge revenues. Specifically, DP&L will take its most recent 12 months of distribution revenue by tariff class and subtract the customer charge revenues for each class. The resulting revenues are then used to allocate the annual storm revenue requirement across customer classes. This will assign each tariff class responsibility for a share of the storm restoration costs in proportion to its share of the base distribution system costs. Further, each tariff class will be assigned a rate based on that tariff class' billing determinants (kW or kWh).

In support of this application for recovery of certain storm-related restoration costs, the following are attached:

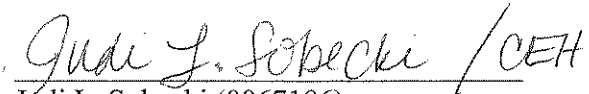
- Proposed Tariff Schedules
- Schedule A-1 Annual Rate Calculation
- Schedule A-2 Annual Revenue Requirement by Tariff Class
- Schedule A-3 Storm Cost Allocation by Tariff Class
- Schedule A-4 Computation of 2011 Gross Revenue Conversion Factor
- Schedule B-1 Total Annual Revenue Requirement
- Schedule B-2 Rate Base Summary

- Schedule B-3 Plant in Service – Property
- Schedule B-4 Reserve for Accumulated Depreciation
- Schedule B-5 Historical Annual Revenue Requirements
- Schedule C-1 Calculation of Total Storm O&M
- Schedule C-2 Threshold Calculation
- Schedule C-3 Summary of Total Depreciation Expense
- Schedule C-4 Accumulated Deferred Federal Income Taxes
- Schedule C-5 Summary of Total Personal Property Tax Expense
- Schedule D-1 Cost of Capital
- Schedule D-2 Embedded Cost of Preferred Stock
- Schedule D-3 Embedded Cost of Long-Term Debt
- Schedule E-1 Typical Bill Comparison
- Supporting Workpapers
- Testimony of Greg Campbell – Accounting records
- Testimony of Bryce Nickel – Service restoration and prudence
- Testimony of Dona Seger-Lawson – Revenue requirements and rate design

As set forth in Schedule E-1, the bill impact of the storm rider rate for the typical residential customer using 750 kWh per month is projected to result in that customer experiencing a total increase of \$2.08/month for the March 2013 - February 2014 time period.

WHEREFORE, for the foregoing reasons, DP&L requests that the Commission approve the recovery mechanism requested in this application.

Respectfully submitted,

/CEH

Judi L. Sobecki (0067186)

THE DAYTON POWER AND
LIGHT COMPANY

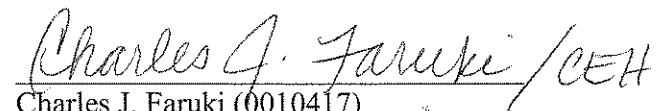
1065 Woodman Drive

Dayton, OH 45432

Telephone: (937) 259-7171

Telecopier: (937) 259-7178

Email: judi.sobecki@dplinc.com

/CEH

Charles J. Faruki (0010417)

(Counsel of Record)

Jeffrey S. Sharkey (0067892)

FARUKI IRELAND & COX P.L.L.

500 Courthouse Plaza, S.W.

10 North Ludlow Street

Dayton, OH 45402

Telephone: (937) 227-3705

Telecopier: (937) 227-3717

Email: cfaruki@ficlaw.com

Attorneys for The Dayton Power and
Light Company

**BEFORE THE
PUBLIC UTILITIES COMMISSION OF OHIO**

THE DAYTON POWER AND LIGHT COMPANY

CASE NO. 12-3062-EL-RDR

CASE NO. 12-3266-EL-AAM

STORM DAMAGE RECOVERY REQUEST

Red-lined Tariffs

THE DAYTON POWER AND LIGHT COMPANY
D30
MacGregor Park
1065 Woodman Dr.
D30
Dayton, Ohio 45432

~~Fourth~~~~Third~~ Revised Sheet No.

Cancels

~~Third~~~~Second~~ Revised Sheet No.

Page 1 of 2

P.U.C.O. No. 17
ELECTRIC DISTRIBUTION SERVICE
STORM COST RECOVERY RIDER

DESCRIPTION:

~~RESERVED FOR FUTURE USE~~The Storm Cost Recovery Rider is intended to compensate DP&L for certain costs related to restoring service and repairing distribution facilities as a result of severe storms the Company experienced in 2008 (Hurricane Ike), 2011, 2012 (June Derecho), and any major event storms the Company may experience going forward.

APPLICABLE:

This rider will be assessed per tariff class at the rates stated below on a bills rendered basis beginning March 1, 2013.

CHARGES:

Residential

Energy Charge \$0.0027780 / kWh

Residential Heating

Energy Charge \$0.0027780 / kWh

Secondary

Energy Charge \$0.0014406 / kWh

Primary

Demand Charge \$0.2231045 / kW

Primary-Substation

Demand Charge \$0.0642250 / kW

Filed pursuant to the Opinion and Order in Case No. ~~12-3062-EL-RDR07-1252-EL-ATA~~ dated ~~April 30~~ March 1, 201308 of the Public Utilities Commission of Ohio.

Issued ~~April 30~~ March 1, 201308

Effective ~~July 14~~ March 1, 201308

Issued by

~~PAUL M. BARBAS~~PHILIP R. HERRINGTON, President and Chief Executive Officer

THE DAYTON POWER AND LIGHT COMPANY
D30
MacGregor Park
1065 Woodman Dr.
D30
Dayton, Ohio 45432

~~Fourth~~~~Third~~ Revised Sheet No.

Cancels

~~Third~~~~Second~~ Revised Sheet No.

Page 2 of 2

P.U.C.O. No. 17
ELECTRIC DISTRIBUTION SERVICE
STORM COST RECOVERY RIDER

High Voltage

Demand Charge	\$0.0000000	/ kW
---------------	-------------	------

Private Outdoor Lighting

9,500 Lumens High Pressure Sodium	\$0.3929757	/ lamp/month
28,000 Lumens High Pressure Sodium	\$0.9673248	/ lamp/month
7,000 Lumens Mercury	\$0.7557225	/ lamp/month
21,000 Lumens Mercury	\$1.5517502	/ lamp/month
2,500 Lumens Incandescent	\$0.6448832	/ lamp/month
7,000 Lumens Fluorescent	\$0.6650358	/ lamp/month
4,000 Lumens Post Top Mercury	\$0.4332809	/ lamp/month

School

Energy Charge	\$0.0022596	/ kWh
---------------	-------------	-------

Street Lighting

Energy Charge	\$0.0015634	/ kWh
---------------	-------------	-------

TERMS AND CONDITIONS:

The Storm Cost Recovery Rider rates charged under this Tariff Sheet will be updated on an annual basis.

Filed pursuant to the Opinion and Order in Case No. ~~12-3062-EL-RDR07-1252-EL-ATA~~ dated ~~April~~
~~30~~____, 201~~308~~ of the Public Utilities Commission of Ohio.

Issued ~~April 30~~____, 201~~308~~
201~~308~~

Effective ~~July 14~~March 1,

Issued by

~~PAUL M. BARBAS~~PHILIP R. HERRINGTON, President and Chief Executive Officer

**BEFORE THE
PUBLIC UTILITIES COMMISSION OF OHIO**

THE DAYTON POWER AND LIGHT COMPANY

CASE NO. 12-3062-EL-RDR

CASE NO. 12-3266-EL-AAM

STORM DAMAGE RECOVERY REQUEST

Clean Tariffs

THE DAYTON POWER AND LIGHT COMPANY
MacGregor Park
1065 Woodman Dr.
Dayton, Ohio 45432

Fourth Revised Sheet No. D30
Cancels
Third Revised Sheet No. D30
Page 1 of 2

P.U.C.O. No. 17
ELECTRIC DISTRIBUTION SERVICE
STORM COST RECOVERY RIDER

DESCRIPTION:

The Storm Cost Recovery Rider is intended to compensate DP&L for certain costs related to restoring service and repairing distribution facilities as a result of severe storms the Company experienced in 2008 (Hurricane Ike), 2011, 2012 (June Derecho), and any major event storms the Company may experience going forward.

APPLICABLE:

This rider will be assessed per tariff class at the rates stated below on a bills rendered basis beginning March 1, 2013.

CHARGES:

Residential

Energy Charge	\$0.0027780	/ kWh
---------------	-------------	-------

Residential Heating

Energy Charge	\$0.0027780	/ kWh
---------------	-------------	-------

Secondary

Energy Charge	\$0.0014406	/ kWh
---------------	-------------	-------

Primary

Demand Charge	\$0.2231045	/ kW
---------------	-------------	------

Primary-Substation

Demand Charge	\$0.0642250	/ kW
---------------	-------------	------

High Voltage

Demand Charge	\$0.0000000	/ kW
---------------	-------------	------

Filed pursuant to the Opinion and Order in Case No. 12-3062-EL-RDR dated _____, 2013 of the Public Utilities Commission of Ohio.

Issued _____, 2013

Effective March 1, 2013

Issued by
PHILIP R. HERRINGTON, President and Chief Executive Officer

THE DAYTON POWER AND LIGHT COMPANY
MacGregor Park
1065 Woodman Dr.
Dayton, Ohio 45432

Fourth Revised Sheet No. D30
Cancels
Third Revised Sheet No. D30
Page 2 of 2

P.U.C.O. No. 17
ELECTRIC DISTRIBUTION SERVICE
STORM COST RECOVERY RIDER

Private Outdoor Lighting

9,500 Lumens High Pressure Sodium	\$0.3929757	/ lamp/month
28,000 Lumens High Pressure Sodium	\$0.9673248	/ lamp/month
7,000 Lumens Mercury	\$0.7557225	/ lamp/month
21,000 Lumens Mercury	\$1.5517502	/ lamp/month
2,500 Lumens Incandescent	\$0.6448832	/ lamp/month
7,000 Lumens Fluorescent	\$0.6650358	/ lamp/month
4,000 Lumens Post Top Mercury	\$0.4332809	/ lamp/month

School

Energy Charge	\$0.0022596	/ kWh
---------------	-------------	-------

Street Lighting

Energy Charge	\$0.0015634	/ kWh
---------------	-------------	-------

TERMS AND CONDITIONS:

The Storm Cost Recovery Rider rates charged under this Tariff Sheet will be updated on an annual basis.

Filed pursuant to the Opinion and Order in Case No. 12-3062-EL-RDR dated _____, 2013 of the Public Utilities Commission of Ohio.

Issued _____, 2013

Effective March 1, 2013

Issued by
PHILIP R. HERRINGTON, President and Chief Executive Officer

**BEFORE THE
PUBLIC UTILITIES COMMISSION OF OHIO**

THE DAYTON POWER AND LIGHT COMPANY

CASE NO. 12-3062-EL-RDR

CASE NO. 12-3266-EL-AAM

STORM DAMAGE RECOVERY REQUEST

Schedules

The Dayton Power and Light Company
Case No. 12-3062-EL-RDR
Storm Cost Recovery Rider
Annual Rate Calculation

Data: Actual and Forecasted

Schedule A-1

Type of Filing: Original

Page 1 of 1

Work Paper Reference No(s): None

Witness Responsible: Dona Seger-Lawson

Line (A)	Tariff Class (B)	Revenue Requirement March 2013 - Feb 2014 (C)	Billing Determinants (D)*	Rates (E)
		Sch A-2, Col (D)	Datamart	Col (C) / Col (D)
1	Residential	\$ 14,483,166	5,213,486,285 kWh	\$ 0.0027780
2	Secondary	\$ 5,870,234	4,074,926,260 kWh	\$ 0.0014406
3	Primary	\$ 1,401,274	6,280,797 kW	\$ 0.2231045
4	Primary Substation	\$ 68,763	1,070,663 kW	\$ 0.0642250
5	High Voltage	\$ -	1,865,849 kW	\$ -
6	School Rate	\$ 126,717	56,079,501 kWh	\$ 0.0022596
7	Streetlighting	\$ 85,016	54,377,827 kWh	\$ 0.0015634
8	Private Outdoor Lighting	\$ 303,080	30,078,597 kWh	\$ 0.0100763
		\$ 22,338,250		

* Distribution Billing determinants based on 12 months October 2011 - September 2012.

The Dayton Power and Light Company
Case No. 12-3062-EL-RDR
Storm Cost Recovery Rider
Annual Revenue Requirement by Tariff Class

Data: Forecasted

Schedule A-2

Type of Filing: Original

Page 1 of 1

Work Paper Reference No(s): None

Witness Responsible: Dona Seger-Lawson

Line	Tariff Class	Tariff Class Allocation	Mar 2013 - Feb 2014	Source
(A)	(B)	(C)	(D)	(E)
		Sch A-3, Col (F)		
1	Annual Revenue Requirement		\$ 22,338,250	Schedule B-1, Col (D), Line 33
2				
3	Residential	64.84%	\$ 14,483,166	Col (C), Line 3 * Line 1
4	Secondary	26.28%	\$ 5,870,234	Col (C), Line 4 * Line 1
5	Primary	6.27%	\$ 1,401,274	Col (C), Line 5 * Line 1
6	Primary Substation	0.31%	\$ 68,763	Col (C), Line 6 * Line 1
7	High Voltage	0.00%	\$ -	Col (C), Line 7 * Line 1
8	School Rate	0.57%	\$ 126,717	Col (C), Line 8 * Line 1
9	Streetlighting	0.38%	\$ 85,016	Col (C), Line 9 * Line 1
10	Private Outdoor Lighting	<u>1.36%</u>	<u>\$ 303,080</u>	Col (C), Line 10 * Line 1
11	Total	100.00%	\$ 22,338,250	Sum Lines 3 through 10

The Dayton Power and Light Company
Case No. 12-3062-EL-RDR
Storm Cost Recovery Rider
Storm Cost Allocation by Tariff Class

Data: Actual

Schedule A-3

Type of Filing: Original

Page 1 of 1

Work Paper Reference No(s).: None

Witness Responsible: Dona Seger-Lawson

Line	Tariff Class	Annual Distribution Revenues	Annual Customer Charge Revenues	Adjusted Distribution Revenues	Tariff Class Allocation
(A)	(B)	(C)*	(D)*	(E)	(F)
		Datamart	Datamart	(E) = (C) - (D)	Col (E) / Col (E), Line 9
1	Residential	\$ 141,051,290	\$ 23,309,650	\$ 117,741,640	64.84%
2	Secondary	\$ 54,910,050	\$ 7,187,685	\$ 47,722,365	26.28%
3	Primary	\$ 11,935,126	\$ 543,400	\$ 11,391,726	6.27%
4	Primary Substation	\$ 576,015	\$ 17,000	\$ 559,015	0.31%
5	High Voltage	\$ 28,890	\$ 28,890	\$ -	0.00%
6	School Rate	\$ 1,080,156	\$ 50,000	\$ 1,030,156	0.57%
7	Streetlighting	\$ 695,702	\$ 4,560	\$ 691,142	0.38%
8	Private Outdoor Lighting	\$ 2,463,904	\$ -	\$ 2,463,904	1.36%
9	Total	\$ 212,741,133	\$ 31,141,185	\$ 181,599,948	100.00%

* Data based on October 2011 - September 2012.

The Dayton Power and Light Company
Case No. 12-3062-EL-RDR
Storm Cost Recovery Rider
Computation of 2011 Gross Revenue Conversion Factor

Data: Actual
Type of Filing: Original
Work Paper Reference No(s): None

Schedule A-4

Page 1 of 1

Witness Responsible: Greg S. Campbell

Line	Item Description	Equity Gross Revenues	O&M / Debt Gross Revenues	Source
(A)	(B)	(C)	(D)	(E)
1	Operating Revenues	100.0000%	100.0000%	
2				
3	Uncollectible Accounts Percent	0.4581%	0.4581%	Accounting Records
4				
5	Operating Revenue After Uncollectible Expense	99.5419%	99.5419%	Line 1 - Line 3
6				
7	Less: Commercial Activities Tax (CAT)	0.2600%	0.2600%	Current Statutory Rate
8				
9	Percentage of Income After CAT	99.2819%	99.2819%	Line 5 - Line 7
10				
11	Less: Kentucky Income Tax (KIT)			
12	KIT Apportionment Factor	0.7699%	0.0000%	2011 Kentucky Corporation Income Tax Return - Form 720
13	KIT Marginal Tax Rate (KY Corp Income and License Tax)	<u>6.0000%</u>	<u>6.0000%</u>	Kentucky Corporation Income Tax Return - Form 720
14	Effective KIT Rate	0.0462%	0.0000%	Line 12 * Line 13
15	Effective KIT Rate	0.0459%	0.0000%	Line 9 * Line 14
16				
17	Percentage of Income After KIT	99.2360%	99.2819%	Line 9 - Line 15
18				
19	Less: Pennsylvania Income Tax Return (PIT)			
20	PIT Apportionment Factor	0.0000%	0.0000%	2011 Pennsylvania Income Tax Return - Form RCT-101
21	PIT Tax Rate	<u>9.9900%</u>	<u>9.9900%</u>	Pennsylvania Income Tax Return - Form RCT-101
22	Effective PIT Tax Rate	0.0000%	0.0000%	Line 20 * Line 21
23	Effective PIT Rate	0.0000%	0.0000%	Line 17 * Line 22
24				
25	Percentage of Income After PIT	99.2360%	99.2819%	Line 17 - Line 23
26				
27	Less: Ohio Municipal Income Tax Return			
28	Municipal Income Tax Due	\$1,278,691	\$0	2011 Ohio Municipal Income Tax Return
29	Federal Taxable Income	\$168,334,569	\$168,334,569	2011 Ohio Municipal Income Tax Return
30	Effective Ohio Municipal Tax Rate	0.7596%	0.0000%	Line 28 / Line 29
31	Effective Ohio Municipal Tax Rate as a Percent of Line 25	0.7538%	0.0000%	Line 25 * Line 30
32				
33	Percentage of Income Before Federal Income Tax	98.4822%	99.2819%	Line 25 - Line 31
34				
35	Less: Federal Income Tax (FIT)			
36	FIT Marginal Rate	35.0000%	0.0000%	2010 Federal Tax Return
37	Effective Marginal Rate	34.4688%	0.0000%	Line 33 * Line 36
38				
39	Net Operating Income Percentage	64.0134%	99.2819%	Line 33 - Line 37
40				
41	Gross Revenue Conversion Factor	1.5622	1.0072	Line 1 / Line 39

The Dayton Power and Light Company
Case No. 12-3062-EL-RDR
Storm Cost Recovery Rider
Total Annual Revenue Requirement
Mar 2012 - Feb 2015

Data: Actual and Forecasted

Type of Filing: Original

Work Paper Reference No(s): WPC-1, WPC-2, WPC-3

Schedule B-1

Page 1 of 1

Witness Responsible: Dona Seger-Lawson

Line (A)	Description (B)	Mar 2012 - Feb 2013		Mar 2013 - Feb 2014		Mar 2014 - Feb 2015		Source (I)
		O&M/Debt (C)	Equity (D)	O&M/Debt (E)	Equity (F)	O&M/Debt (G)	Equity (H)	
1	Storm Capital Rate Base		\$ 16,688,775		\$ 16,024,969		\$ 15,361,162	Schedule B-2, Line 10
2								
3	Cost of Debt/Equity ^1	2.01%	7.35%	2.08%	6.87%	2.08%	6.87%	Schedule D-1, Col (F)
4								
5	Return on Rate Base	\$ 335,444	\$ 1,226,625	\$ 333,319	\$ 1,100,915	\$ 319,512	\$ 1,055,312	Line 1 * Line 3
6								
7	Depreciation Expense	\$ 950,816		\$ 1,035,104		\$ 1,035,104		Schedule C-3, Line 16
8								
9	Taxes Other than Income	\$ 1,469,526		\$ 1,708,488		\$ 1,631,580		Schedule C-5, Line 6
10								
11	Revenue Requirements excl Income Taxes & O&M	\$ 2,755,787	\$ 1,226,625	\$ 3,076,912	\$ 1,100,915	\$ 2,986,196	\$ 1,055,312	Sum Lines 5 through 9
12								
13	Gross Revenue Conversion Factor	1.0072	1.5622	1.0072	1.5622	1.0072	1.5622	Schedule A-4, Line 41
14								
15	Annual Revenue Requirements excl O&M	\$ 2,775,629	\$ 1,916,233	\$ 3,099,065	\$ 1,719,850	\$ 3,007,697	\$ 1,648,608	Line 11 * Line 13
16								
17	Combined Annual Revenue Requirements excl O&M	\$ 4,691,862		\$ 4,818,915		\$ 4,656,305		Line 15: O&M/Debt + Equity
18								
19	Projected Carrying Costs on Non-O&M Rev Req	\$ 717,739		\$ 496,377		\$ 252,647		WPC-2, Page 2, Col (H)
20								
21	Operation and Maintenance Costs 2008-2012	\$ 9,898,359		\$ 9,898,359		\$ 9,898,359		[Schedule C-1, Col (C), Line 11] / 3
22								
23	Previous Carrying Costs on O&M	\$ 1,425,798		\$ 1,425,798		\$ 1,425,798		[WPC-1, Col (H), Line 53 + WPC-3, Col (H), Sum (Lines 1 thru 3)] / 3
24								
25	Projected Carrying Costs on O&M	\$ 1,515,001		\$ 946,504		\$ 323,025		WPC-3, Col (H)
26								
27	Gross Revenue Conversion Factor	1.0072		1.0072		1.0072		Schedule A-4, Line 41
28								
29	Total Annual Amount for Storm O&M 2008-2012	\$ 12,931,601		\$ 12,359,010		\$ 11,731,043		Sum (Lines 21, 23, 25) * Line 27
30								
31	Non O&M Rev Req for Previous Years 3/2008-2/2012	\$ 2,298,102	\$ 1,698,946	\$ 2,298,102	\$ 1,698,946	\$ 2,298,102	\$ 1,698,946	[Schedule B-5, Page 2, Col (G) or (H), Line 21] / 3
32								
33	Total Annual Storm Revenue Requirements	\$ 22,338,250		\$ 21,671,351		\$ 20,637,043		Sum (Lines 17, 19, 29, 31)

^1 Cost of Debt/Equity for Mar 2012 - Feb 2013 is based on Case No. 08-1094-EL-SSO, Schedule D-1, Col (F).

The Dayton Power and Light Company
Case No. 12-3062-EL-RDR
Storm Cost Recovery Rider
Rate Base Summary

Data: Actual and Forecasted

Type of Filing: Original

Work Paper Reference No(s): None

Schedule B-2

Page 1 of 1

Witness Responsible: Greg S. Campbell

Line	Description	Balance at 2/28/2009	Balance at 2/28/2010	Balance at 2/28/2011	Balance at 2/29/2012	Balance at 2/28/2013	Balance at 2/28/2014	Balance at 2/28/2015	Balance at 2/29/2016	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)*	(H)**	(I)**	(J)**	(K)
1	Net Plant In Service									
2	Gross Plant in Service	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 23,396,108	\$ 29,001,118	\$ 29,001,118	\$ 29,001,118	\$ 29,001,118	Schedule B-3, Line 56
3	Accumulated Depreciation	\$ (58,864)	\$ (662,410)	\$ (1,265,956)	\$ (2,026,966)	\$ (2,977,783)	\$ (4,012,886)	\$ (5,047,990)	\$ (6,083,094)	Schedule B-4, Line 16
4	Total Net Plant In Service	\$ 16,713,431	\$ 16,109,885	\$ 15,506,339	\$ 21,369,142	\$ 26,023,335	\$ 24,988,232	\$ 23,953,128	\$ 22,918,024	Line 2 + Line 3
5										
6	Rate Base Adjustments									
7	Accumulated Deferred Taxes	\$ (5,898,722)	\$ (5,778,614)	\$ (5,967,199)	\$ (7,665,105)	\$ (9,334,561)	\$ (8,963,263)	\$ (8,591,966)	\$ (8,220,668)	Schedule C-4, Line 7
8	Total Adjustments	\$ (5,898,722)	\$ (5,778,614)	\$ (5,967,199)	\$ (7,665,105)	\$ (9,334,561)	\$ (8,963,263)	\$ (8,591,966)	\$ (8,220,668)	Line 7
9										
10	Total Rate Base	\$ 10,814,709	\$ 10,331,271	\$ 9,539,140	\$ 13,704,037	\$ 16,688,775	\$ 16,024,969	\$ 15,361,162	\$ 14,697,356	Line 4 + Line 8

* Partially Projected (November 2012 - February 2013)

** Projected

The Dayton Power and Light Company
Case No. 12-3062-EL-RDR
Storm Cost Recovery Rider
Plant In Service - Property

Data: Actual and Forecasted
Type of Filing: Original
Work Paper Reference No(s): WPB-1, WPB-2

Schedule B-3

Page 1 of 1

Witness Responsible: Greg S. Campbell

Line	Project	Balance at 2/28/2009	Balance at 2/28/2010	Balance at 2/28/2011	Balance at 2/29/2012	Balance at 2/28/2013	Balance at 2/28/2014	Balance at 2/28/2015	Balance at 2/29/2016	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)*	(H)**	(I)**	(J)**	(K)
1	<u>Beginning Gross Plant In-Service (Account 101)</u>									
2										
3	2008 Hurricane Ike									
4	Structures & Improvements - Other	\$ -	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	Previous Year Ending Balance
5	Station Equipment - General	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	Previous Year Ending Balance
6	Poles, Towers & Fixtures	\$ -	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	Previous Year Ending Balance
7	Overhead Conductor & Devices	\$ -	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	Previous Year Ending Balance
8	Underground Conductor	\$ -	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	Previous Year Ending Balance
9	Underground Electric Services	\$ -	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	Previous Year Ending Balance
10	Line Transformers	\$ -	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	Previous Year Ending Balance
11	Overhead Electric Services	\$ -	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	Previous Year Ending Balance
12	Total	\$ -	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	Sum Lines 4 through 11
13										
14	2011 Major Event Storms	\$ -	\$ -	\$ -	\$ -	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	Previous Year Ending Balance
15										
16	2012 Derecho	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,605,010	\$ 5,605,010	\$ 5,605,010	Previous Year Ending Balance
17										
18	Total	\$ -	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 23,396,108	\$ 29,001,118	\$ 29,001,118	\$ 29,001,118	Sum Lines 12 through 16
19										
20	<u>Plus: Amount transferred into Service</u>									
21										
22	2008 Hurricane Ike									
23	Structures & Improvements - Other	\$ 10,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	WPB-1, Sum Col (E) through (P)
24	Station Equipment - General	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	WPB-1, Sum Col (E) through (P)
25	Poles, Towers & Fixtures	\$ 10,991,490	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	WPB-1, Sum Col (E) through (P)
26	Overhead Conductor & Devices	\$ 876,040	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	WPB-1, Sum Col (E) through (P)
27	Underground Conductor	\$ 649,368	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	WPB-1, Sum Col (E) through (P)
28	Underground Electric Services	\$ 16,984	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	WPB-1, Sum Col (E) through (P)
29	Line Transformers	\$ 3,925,306	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	WPB-1, Sum Col (E) through (P)
30	Overhead Electric Services	\$ 300,607	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	WPB-1, Sum Col (E) through (P)
31	Total	\$ 16,772,295	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Sum Lines 23 through 30
32										
33	2011 Major Event Storms	\$ -	\$ -	\$ -	\$ 6,623,813	\$ -	\$ -	\$ -	\$ -	WPB-2, Sum Col (C) through (N)
34										
35	2012 Derecho	\$ -	\$ -	\$ -	\$ -	\$ 5,605,010	\$ -	\$ -	\$ -	WPB-2, Sum Col (C) through (N)
36										
37	Total	\$ 16,772,295	\$ -	\$ -	\$ 6,623,813	\$ 5,605,010	\$ -	\$ -	\$ -	Sum Lines 31 through 35
38										
39	<u>Ending Gross Plant In-Service (Account 101)</u>									
40										
41	2008 Hurricane Ike									
42	Structures & Improvements - Other	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	Line 4 + Line 23
43	Station Equipment - General	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	Line 5 + Line 24
44	Poles, Towers & Fixtures	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	Line 6 + Line 25
45	Overhead Conductor & Devices	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	Line 7 + Line 26
46	Underground Conductor	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	Line 8 + Line 27
47	Underground Electric Services	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	Line 9 + Line 28
48	Line Transformers	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	Line 10 + Line 29
49	Overhead Electric Services	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	Line 11 + Line 30
50	Total	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	Sum Lines 42 through 49
51										
52	2011 Major Event Storms	\$ -	\$ -	\$ -	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	Line 14 + Line 33
53										
54	2012 Derecho	\$ -	\$ -	\$ -	\$ -	\$ 5,605,010	\$ 5,605,010	\$ 5,605,010	\$ 5,605,010	Line 16 + Line 35
55										
56	Total	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 23,396,108	\$ 29,001,118	\$ 29,001,118	\$ 29,001,118	\$ 29,001,118	Sum Lines 50 through 54

* Partially Projected (November 2012 - February 2013)

** Projected

The Dayton Power and Light Company
Case No. 12-3062-EL-RDR
Storm Cost Recovery Rider
Reserve for Accumulated Depreciation

Data: Actual and Forecasted
Type of Filing: Original
Work Paper Reference No(s): None

Schedule B-4

Page 1 of 1

Witness Responsible: Greg S. Campbell

Line	Description	Balance at 2/28/2009	Balance at 2/28/2010	Balance at 2/28/2011	Balance at 2/29/2012	Balance at 2/28/2013	Balance at 2/28/2014	Balance at 2/28/2015	Balance at 2/29/2016	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)*	(H)**	(I)**	(J)**	(K)
1	<u>2008 Hurricane Ike</u>									
2	Structures & Improvements - Other	\$ 25	\$ 330	\$ 635	\$ 939	\$ 1,244	\$ 1,548	\$ 1,853	\$ 2,157	See note below
3	Station Equipment - General	\$ 8	\$ 101	\$ 195	\$ 289	\$ 382	\$ 476	\$ 569	\$ 663	See note below
4	Poles, Towers & Fixtures	\$ 36,821	\$ 478,679	\$ 920,537	\$ 1,362,395	\$ 1,804,253	\$ 2,246,111	\$ 2,687,969	\$ 3,129,827	See note below
5	Overhead Conductor & Devices	\$ 2,132	\$ 27,712	\$ 53,293	\$ 78,873	\$ 104,453	\$ 130,034	\$ 155,614	\$ 181,195	See note below
6	Underground Conductor	\$ 1,921	\$ 24,974	\$ 48,026	\$ 71,079	\$ 94,131	\$ 117,184	\$ 140,237	\$ 163,289	See note below
7	Underground Electric Services	\$ 58	\$ 753	\$ 1,447	\$ 2,142	\$ 2,837	\$ 3,531	\$ 4,226	\$ 4,921	See note below
8	Line Transformers	\$ 16,779	\$ 115,304	\$ 213,829	\$ 312,354	\$ 410,879	\$ 509,405	\$ 607,930	\$ 706,455	See note below
9	Overhead Electric Services	\$ 1,120	\$ 14,557	\$ 27,994	\$ 41,431	\$ 54,868	\$ 68,305	\$ 81,742	\$ 95,180	See note below
10	Total	\$ 58,864	\$ 662,410	\$ 1,265,956	\$ 1,869,502	\$ 2,473,048	\$ 3,076,594	\$ 3,680,140	\$ 4,283,686	Sum Lines 2 through 9
11										
12	<u>2011 Major Event Storms</u>	\$ -	\$ -	\$ -	\$ 157,464	\$ 389,617	\$ 623,373	\$ 857,129	\$ 1,090,885	See note below
13										
14	<u>2012 Derecho</u>	\$ -	\$ -	\$ -	\$ -	\$ 115,117	\$ 312,919	\$ 510,721	\$ 708,523	See note below
15										
16	Total Reserve for Accumulated Depreciation	\$ 58,864	\$ 662,410	\$ 1,265,956	\$ 2,026,966	\$ 2,977,783	\$ 4,012,886	\$ 5,047,990	\$ 6,083,094	Sum Lines 10 through 14

Note: Balance is previous year's balance plus current year's depreciation expense from Schedule C-3 (Lines 2-9, 12 & 14)

* Partially Projected (November 2012 - February 2013)

** Projected

The Dayton Power and Light Company
Case No. 12-3062-EL-RDR
Storm Cost Recovery Rider
Historical Annual Revenue Requirements
Mar 2008 - Feb 2012

Data: Actual
Type of Filing: Original
Work Paper Reference No(s): WPC-2

Schedule B-5
Page 1 of 2
Witness Responsible: Dona Seger-Lawson

Line (A)	Description (B)	Mar 2008 - Feb 2009		Mar 2009 - Feb 2010		Source (G)
		O&M/Debt (C)	Equity (D)	O&M/Debt (E)	Equity (F)	
1	Storm Capital Rate Base		\$ 10,814,709		\$ 10,331,271	Schedule B-2, Line 10
2						
3	Cost of Debt/Equity	2.01%	7.35%	2.01%	7.35%	Case No. 08-1094-EL-SSO, Schedule D-1, Col (F)
4						
5	Return on Rate Base	\$ 217,376	\$ 794,881	\$ 207,659	\$ 759,348	Line 1 * Line 3
6						
7	Depreciation Expense	\$ 58,864		\$ 603,546		Schedule C-3, Line 16
8						
9	Taxes Other than Income	\$ -		\$ 362,738		Schedule C-5, Line 6
10						
11	Revenue Requirements excl Income Taxes & O&M	\$ 276,240	\$ 794,881	\$ 1,173,942	\$ 759,348	Sum Lines 5 through 9
12						
13	Gross Revenue Conversion Factor	1.0072	1.5622	1.0072	1.5622	Schedule A-4, Line 41
14						
15	Annual Revenue Requirements excl O&M	\$ 278,228	\$ 1,241,763	\$ 1,182,395	\$ 1,186,254	Line 11 * Line 13
16						
17	Combined Annual Revenue Requirements excl O&M		\$ 1,519,992		\$ 2,368,649	Line 15: O&M/Debt + Equity
18						
19	Cumulative Projected Carrying Costs	\$ 87,588		\$ 233,266		WPC-2, Page 1, Col (H)
20						
21	Total Annual Revenue Requirements excl O&M	\$ 365,816	\$ 1,241,763	\$ 1,415,661	\$ 1,186,254	Line 15 + Line 19

The Dayton Power and Light Company
Case No. 12-3062-EL-RDR
Storm Cost Recovery Rider
Historical Annual Revenue Requirements
Mar 2008 - Feb 2012

Data: Actual and Forecasted
Type of Filing: Original
Work Paper Reference No(s): WPC-2

Schedule B-5
Page 2 of 2
Witness Responsible: Dona Seger-Lawson

Line (A)	Description (B)	Mar 2010 - Feb 2011		Mar 2011 - Feb 2012		Total Mar 2008 - Feb 2012		Source (I)
		O&M/Debt (C)	Equity (D)	O&M/Debt (E)	Equity (F)	O&M/Debt (G)	Equity (H)	
1	Storm Capital Rate Base		\$ 9,539,140		\$ 13,704,037		\$ 44,389,157	Schedule B-2, Line 10
2								
3	Cost of Debt/Equity	2.01%	7.35%	2.01%	7.35%	2.01%	7.35%	Case No. 08-1094-EL-SSO, Schedule D-1, Col (F)
4								
5	Return on Rate Base	\$ 191,737	\$ 701,127	\$ 275,451	\$ 1,007,247	\$ 892,222	\$ 3,262,603	Line 1 * Line 3
6								
7	Depreciation Expense	\$ 603,546		\$ 761,010		\$ 2,026,966		Schedule C-3, Line 16
8								
9	Taxes Other than Income	\$ 1,058,818		\$ 1,097,586		\$ 2,519,142		Schedule C-5, Line 6
10								
11	Revenue Requirements excl Income Taxes & O&M	\$ 1,854,101	\$ 701,127	\$ 2,134,048	\$ 1,007,247	\$ 5,438,330	\$ 3,262,603	Sum Lines 5 through 9
12								
13	Gross Revenue Conversion Factor	1.0072	1.5622	1.0072	1.5622	1.0072	1.5622	Schedule A-4, Line 41
14								
15	Annual Revenue Requirements excl O&M	\$ 1,867,450	\$ 1,095,300	\$ 2,149,413	\$ 1,573,521	\$ 5,477,486	\$ 5,096,838	Line 11 * Line 13
16								
17	Combined Annual Revenue Requirements excl O&M		\$ 2,962,750		\$ 3,722,934		\$ 10,574,325	Line 15: O&M/Debt + Equity
18								
19	Cumulative Projected Carrying Costs	\$ 424,135		\$ 671,830		\$ 1,416,819		WPC-2, Page 1, Col (H)
20								
21	Total Annual Revenue Requirements excl O&M	\$ 2,291,586	\$ 1,095,300	\$ 2,821,243	\$ 1,573,521	\$ 6,894,306	\$ 5,096,838	Line 15 + Line 19

The Dayton Power and Light Company
Case No. 12-3062-EL-RDR
Storm Cost Recovery Rider
Calculation of Total Storm O&M

Data: Actual

Type of Filing: Original

Work Paper Reference No(s): None

Schedule C-1

Page 1 of 1

Witness Responsible: Dona Seger-Lawson

Line	Description	Total	Source
(A)	(B)	(C)	(D)
1	2008 Hurricane Ike O&M	\$ 13,661,050	Accounting Records
2	Other 2008 Storm O&M	<u>\$ 3,574,934</u>	Accounting Records
3	Total 2008 Storm O&M	\$ 17,235,984	Line 1 + Line 2
4	Less: 2005-2007 Three-Year Average	<u>\$ 2,339,446</u>	Schedule C-2, Col (C), Line 7
5	2008 Incremental Storm O&M	\$ 14,896,538	Line 3 - Line 4
6			
7	Total 2011 Major Storms O&M	\$ 10,035,297	Accounting Records
8			
9	Total 2012 Deferred Derecho O&M	\$ 4,763,244	Accounting Records
10			
11	Total Storm O&M	<u><u>\$ 29,695,078</u></u>	Line 5 + Line 7 + Line 9
12			
13	Storm O&M expense is charged to FERC Account 593, Maintenance of Underground Lines.		

The Dayton Power and Light Company
Case No. 12-3062-EL-RDR
Storm Cost Recovery Rider
Threshold Calculation

Data: Actual

Schedule C-2

Type of Filing: Original

Page 1 of 1

Work Paper Reference No(s): None

Witness Responsible: Dona Seger-Lawson

Line	Description	Total	Source
(A)	(B)	(C)	(D)
1	2005-2007 Storm O&M		
2	2005 Storm O&M	\$ 1,573,662	Accounting Records
3	2006 Storm O&M	\$ 2,563,493	Accounting Records
4	2007 Storm O&M	\$ 2,881,184	Accounting Records
5			
6	Storm Threshold Calculation		
7	2005-2007 Three-Year Average *	\$ 2,339,446	(Line 2 + Line 3 + Line 4) / 3 years

* Pursuant to the Opinion and Order in Case No. 08-1332-EL-AAM, the threshold is calculated based on the total O&M of the previous three years. 2005 O&M excludes the O&M amount recovered in the previous storm rider (Case No. 05-1090-EL-ATA).

The Dayton Power and Light Company
Case No. 12-3062-EL-RDR
Storm Cost Recovery Rider
Summary of Total Depreciation Expense

Data: Actual and Forecasted

Type of Filing: Original

Work Paper Reference No(s): WPB-1, WPB-2

Schedule C-3

Page 1 of 1

Witness Responsible: Greg S. Campbell

Line	Description	3/1/2008 - 2/28/2009	3/1/2009 - 2/28/2010	3/1/2010 - 2/28/2011	3/1/2011 - 2/29/2012	3/1/2012 - 2/28/2013	3/1/2013 - 2/28/2014	3/1/2014 - 2/28/2015	3/1/2015 - 2/29/2016	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)*	(H)**	(I)**	(J)**	(K)
1	<u>2008 Hurricane Ike</u>									
2	Structures & Improvements - Other	\$ 25	\$ 305	\$ 305	\$ 305	\$ 305	\$ 305	\$ 305	\$ 305	WPB-1, Sum Col (E) through (P)
3	Station Equipment - General	\$ 8	\$ 94	\$ 94	\$ 94	\$ 94	\$ 94	\$ 94	\$ 94	WPB-1, Sum Col (E) through (P)
4	Poles, Towers & Fixtures	\$ 36,821	\$ 441,858	\$ 441,858	\$ 441,858	\$ 441,858	\$ 441,858	\$ 441,858	\$ 441,858	WPB-1, Sum Col (E) through (P)
5	Overhead Conductor & Devices	\$ 2,132	\$ 25,580	\$ 25,580	\$ 25,580	\$ 25,580	\$ 25,580	\$ 25,580	\$ 25,580	WPB-1, Sum Col (E) through (P)
6	Underground Conductor	\$ 1,921	\$ 23,053	\$ 23,053	\$ 23,053	\$ 23,053	\$ 23,053	\$ 23,053	\$ 23,053	WPB-1, Sum Col (E) through (P)
7	Underground Electric Services	\$ 58	\$ 695	\$ 695	\$ 695	\$ 695	\$ 695	\$ 695	\$ 695	WPB-1, Sum Col (E) through (P)
8	Line Transformers	\$ 16,779	\$ 98,525	\$ 98,525	\$ 98,525	\$ 98,525	\$ 98,525	\$ 98,525	\$ 98,525	WPB-1, Sum Col (E) through (P)
9	Overhead Electric Services	\$ 1,120	\$ 13,437	\$ 13,437	\$ 13,437	\$ 13,437	\$ 13,437	\$ 13,437	\$ 13,437	WPB-1, Sum Col (E) through (P)
10	Total	\$ 58,864	\$ 603,546	\$ 603,546	\$ 603,546	\$ 603,546	\$ 603,546	\$ 603,546	\$ 603,546	Sum Lines 2 through 9
11										
12	<u>2011 Major Event Storms</u>	\$ -	\$ -	\$ -	\$ 157,464	\$ 232,153	\$ 233,756	\$ 233,756	\$ 233,756	WPB-2, Sum Col (C) through (N)
13										
14	<u>2012 Derecho</u>	\$ -	\$ -	\$ -	\$ -	\$ 115,117	\$ 197,802	\$ 197,802	\$ 197,802	WPB-2, Sum Col (C) through (N)
15										
16	Total Annual Depreciation Expense	\$ 58,864	\$ 603,546	\$ 603,546	\$ 761,010	\$ 950,816	\$ 1,035,104	\$ 1,035,104	\$ 1,035,104	Sum Lines 10 through 14

* Partially Projected (November 2012 - February 2013)

** Projected

The Dayton Power and Light Company
Case No. 12-3062-EL-RDR
Storm Cost Recovery Rider
Accumulated Deferred Income Taxes

Data: Actual and Forecasted

Type of Filing: Original

Work Paper Reference No(s): WPC-6, WPC-7, WPC-8

Schedule C-4

Page 1 of 1

Witness Responsible: Greg S. Campbell

Line	Description	Balance at 2/28/2009	Balance at 2/28/2010	Balance at 2/28/2011	Balance at 2/29/2012	Balance at 2/28/2013	Balance at 2/28/2014	Balance at 2/28/2015	Balance at 2/29/2016	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)*	(H)**	(I)**	(J)**	(K)
1	<u>2008 Hurricane Ike</u>	(5,898,722)	(5,778,614)	(5,562,119)	(5,345,625)	(5,129,131)	(4,912,637)	(4,696,143)	(4,479,649)	WPC-6, Col (N)
2										
3	<u>2011 Major Event Storms</u>	\$ -	\$ -	\$ (405,080)	\$ (2,319,480)	\$ (2,236,206)	\$ (2,152,356)	\$ (2,068,506)	\$ (1,984,657)	WPC-7, Col (N)
4										
5	<u>2012 Derecho</u>	\$ -	\$ -	\$ -	\$ -	\$ (1,969,224)	\$ (1,898,270)	\$ (1,827,316)	\$ (1,756,362)	WPC-8, Col (N)
6										
7	Accumulated Deferred Taxes	<u>(5,898,722)</u>	<u>(5,778,614)</u>	<u>(5,967,199)</u>	<u>(7,665,105)</u>	<u>(9,334,561)</u>	<u>(8,963,263)</u>	<u>(8,591,966)</u>	<u>(8,220,668)</u>	Sum Lines 1 through 5

* Partially Projected (November 2012 - February 2013)

** Projected

The Dayton Power and Light Company
Case No. 12-3062-EL-RDR
Storm Cost Recovery Rider
Summary of Total Personal Property Tax Expense

Data: Actual and Forecasted

Type of Filing: Original

Work Paper Reference No(s): WPC-4

Schedule C-5

Page 1 of 1

Witness Responsible: Greg S. Campbell

Line	Description	3/1/2009 - 2/28/2010	3/1/2010 - 2/28/2011	3/1/2011 - 2/29/2012	3/1/2012 - 2/28/2013	3/1/2013 - 2/28/2014	3/1/2014 - 2/28/2015	3/1/2015 - 2/29/2016	Source
(A)	(B)	(C)	(D)	(E)	(F)*	(G)**	(H)**	(I)**	(J)
		Lines 2 - 4	Lines 9 - 11	Lines 16 - 18	Lines 23 - 25	Lines 30 - 32	Lines 37 - 39	Lines 44 - 46	
1	Personal Property Tax Liability								
2	2008 Hurricane Ike	\$ 362,738	\$ 1,058,818	\$ 1,025,857	\$ 981,382	\$ 936,904	\$ 892,427	\$ 847,949	WPC-4, Col (O)
3	2011 Major Event Storms	\$ -	\$ -	\$ 71,729	\$ 427,448	\$ 409,882	\$ 392,315	\$ 374,749	WPC-4, Col (O)
4	2012 Derecho	\$ -	\$ -	\$ -	\$ 60,697	\$ 361,703	\$ 346,838	\$ 331,974	WPC-4, Col (O)
5									
6	Total Personal Property Tax Liability	<u>\$ 362,738</u>	<u>\$ 1,058,818</u>	<u>\$ 1,097,586</u>	<u>\$ 1,469,526</u>	<u>\$ 1,708,488</u>	<u>\$ 1,631,580</u>	<u>\$ 1,554,672</u>	Sum Lines 2 through 4

* Partially Projected (November 2012 - February 2013)

** Projected

The Dayton Power and Light Company
Case No. 12-3062-EL-RDR
Storm Cost Recovery Rider
Cost of Capital as of June 30, 2012

Data: Actual

Type of Filing: Original

Work Paper Reference: None

Schedule D-1

Page 1 of 1

Witness Responsible: Greg S. Campbell

Line	Class of Capital	Amount	% of Total	% of Cost	Weighted Cost %	Source
(A)	(B)	(C)	(D) Col (C) / Line 4, Col (C)	(E)	(F) (F) = (D) * (E)	(G)
1	Long-Term Debt	\$ 864,462,966	38.57%	5.38%	2.08%	Schedule D-3
2	Preferred Stock	\$21,342,235	0.95%	4.06%	0.04%	Schedule D-2
3	Common Equity	<u>\$1,355,305,200</u>	<u>60.48%</u>	<u>11.30%</u>	<u>6.83%</u>	General Ledger Bal. & Case No. 08-1094-EL-SSO
4	Total Capital	\$2,241,110,401	100.00%		8.95%	Line 1 + Line 2 + Line 3

The Dayton Power and Light Company
Case No. 12-3062-EL-RDR
Storm Cost Recovery Rider
Embedded Cost of Preferred Stock as of June 30, 2012

Data: Actual
Type of Filing: Original
Work Paper Reference No(s): None

Schedule D-2
Page 1 of 1
Witness Responsible: Greg S. Campbell

Line No.	Dividend Rate Type, Par Value	Date Issued (Mo/Day/Yr)	Dollar Amounts Outstanding at Par Value*	Premium or (Discount)	Issue Expense	Gain or (Loss) on Reacquired Stock*	Net Proceeds	Annual Dividends*
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H = D + E - F + G)	(I)
1	3.750% Series A \$100 Par Value	6/01/47	\$ 9,328,000	\$ -	\$ -	\$ -	\$ 9,328,000	\$ 349,800
2	3.750% Series B \$100 Par Value	6/01/47	\$ 6,939,800	\$ -	\$ -	\$ -	\$ 6,939,800	\$ 260,243
3	3.900% Series C \$100 Par Value	6/01/50	\$ 6,583,000	\$ -	\$ -	\$ -	\$ 6,583,000	\$ 256,737
4	7.480% Series D \$100 Par Value	4/8/69	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	7.700% Series E \$100 Par Value	3/23/71	\$ -	\$ -	\$ -	(241,228)	(241,228)	\$ -
6	7.375% Series F \$100 Par Value	5/17/73	\$ -	\$ -	\$ -	(275,441)	(275,441)	\$ -
7	12.50% Series G \$100 Par Value	10/30/74-4/30/75	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	8.625% Series H \$100 Par Value	4/06/78-6/01/78	\$ -	\$ -	\$ -	(186,483)	(186,483)	\$ -
9	9.375% Series I \$100 Par Value	5/16/79-8/08/79	\$ -	\$ -	\$ -	(206,564)	(206,564)	\$ -
10	11.60% Series J \$100 Par Value	7/16/80	\$ -	\$ -	\$ -	(598,849)	(598,849)	\$ -
11								
12	TOTAL		\$ 22,850,800				\$ 21,342,235	\$ 866,780

14 **DP&L EMBEDDED COST OF PREFERRED STOCK**

4.06% ^1

16 ^1 Line 12 Column I/Column H

17 *Source - General ledger balances at June 30, 2012.

The Dayton Power and Light Company
Case No. 12-3062-EL-RDR
Storm Cost Recovery Rider
Embedded Cost of Long-Term Debt as of June 30, 2012

Data: Actual
Type of Filing: Original
Work Paper Reference No(s): None

Schedule D-3
Page 1 of 1
Witness Responsible: Greg S. Campbell

Line No.	Debt Issue Type, Coupon, Rate	Date Issued (Mo/Day/Yr)	Dollar Amounts Maturity Date (Mo/Day/Yr)	Principal Amount	Face Amount Outstanding*	Unamort (Discount) or Premium*	Unamort Debt Expense*	Unamort Gain or (Loss) On Reacquired Debt*	Carrying Value	Annual Interest Cost**
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
									(J = F + G - H + I)	
1	<u>First Mortgage Bonds:</u>									
2										
3	FMB 5.125% SERIES	8-01-75	8-01-05	\$ 45,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	FMB 6.35% SERIES	9-30-03	09-30-13	\$ 470,000,000	\$ 470,000,000	\$ (318,308)	\$ 773,608	\$ -	\$ 468,908,084	\$ 24,347,672
5	FMB 12-1/8% SERIES	4-15-77	4-15-07	\$ 25,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	PCB 4.70 KY	12-01-79	12-01-09	\$ 65,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	PCB 4.80 OH AIR	8-17-05	1-01-28	\$ 35,275,000	\$ 35,275,000	\$ -	\$ 512,571	\$ -	\$ 34,762,429	\$ 1,689,961
8	PCB 4.80 OH H2O	8-17-05	1-01-34	\$ 137,800,000	\$ 137,800,000	\$ -	\$ 1,890,411	\$ -	\$ 135,909,589	\$ 6,700,328
9	FMB 16-3/4% SERIES	8-17-05	1-01-34	\$ 41,300,000	\$ 41,300,000	\$ -	\$ 683,249	\$ -	\$ 40,616,751	\$ 2,013,457
10	FMB 8.40% SERIES	3-01-82	3-01-12	\$ 60,000,000	\$ -	\$ -	\$ -	\$ (72,246)	\$ (72,246)	\$ -
11	FMB 6.40% SERIES A & B	12-01-92	12-01-22	\$ 225,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	FMB 6.50% SERIES	9-29-92	8-15-27	\$ 60,100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	FMB 8.15% SERIES	11-24-92	11-15-22	\$ 48,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	FMB 7-7/8% SERIES	1-14-93	1-15-26	\$ 226,000,000	\$ -	\$ -	\$ -	\$ (6,850,444)	\$ (6,850,444)	\$ 487,866
15	PCB 4.80 OH FGD	2-11-93	2-15-24	\$ 220,000,000	\$ -	\$ -	\$ -	\$ (6,052,964)	\$ (6,052,964)	\$ 499,214
16	PCB Variable Rate OH	9-13-06	9-01-36	\$ 100,000,000	\$ 100,000,000	\$ -	\$ 1,477,479	\$ -	\$ 98,522,521	\$ 4,859,898
17	PCB Var OH AIR (held in trust 6/30/08)	11-15-07	11-01-40	\$ 100,000,000	\$ 100,000,000	\$ -	\$ 1,280,754	\$ -	\$ 98,719,246	\$ 2,132,535
18										
19	Subtotal								\$ 864,462,966	\$ 42,730,929
20										
21	<u>Other Long-Term Debt:</u>									
22										
23	Meridian Lease #8501	9-30-11	9-30-14	\$ 639,000	\$ 234,113	\$ -	\$ -	\$ -	\$ 234,113	\$ 9,760
24	Meridian Lease #8500	8-15-10	8-15-13	\$ 207,654	\$ 11,871	\$ -	\$ -	\$ -	\$ 11,871	\$ 2,164
25	WPAFB Loan	02-01-11	02-01-61	\$ 18,691,000	\$ 18,421,819	\$ -	\$ -	\$ -	\$ 18,421,819	\$ 781,301
26										
27	TOTAL								\$ 883,130,769	\$ 43,524,155

28
29 **EMBEDDED COST OF LONG-TERM DEBT**

4.93% ^1

30
31 **REGULATED EMBEDDED COST OF LONG-TERM DEBT (excluding Capital leases and WPAFB Loan)**

5.38% ^2

32
33 *Source - General ledger balances at June 30, 2012.

34 ** Annualized interest expense plus (or minus) amortization of discount or premium plus amortization of issue costs minus (or plus) amortization
35 of gain (or loss) on reacquired debt.

36
37 ^1 Line 27 Column K / Column J

38 ^2 Line 19 Column K less PCB on lines 6, 7, 8, 15, 16 and 17 / Column J less PCB on lines 6, 7, 8, 15, 16 and 17

The Dayton Power and Light Company
Case No. 12-3062-EL-RDR
Storm Cost Recovery Rider
Typical Bill Comparison
Residential

Data: Actual and Forecasted
Type of Filing: Original
Work Paper Reference: None

Schedule E-1
Page 1 of 12

Witness Responsible: Dona Seger-Lawson

Line	Demand (kW)	Usage (kWh)	Current Bill	Proposed Bill	Dollar Increase	Percent Increase
(A)	(B)	(C)	(D)	(E)	(F) = (E) - (D)	(G) = (F) / (D)
1	0.0	50	\$ 11.13	\$ 11.27	\$ 0.14	1.3%
2	0.0	100	\$ 18.02	\$ 18.30	\$ 0.28	1.6%
3	0.0	200	\$ 31.81	\$ 32.37	\$ 0.56	1.8%
4	0.0	400	\$ 59.37	\$ 60.48	\$ 1.11	1.9%
5	0.0	500	\$ 73.14	\$ 74.53	\$ 1.39	1.9%
6	0.0	750	\$ 107.60	\$ 109.68	\$ 2.08	1.9%
7	0.0	1,000	\$ 138.38	\$ 141.16	\$ 2.78	2.0%
8	0.0	1,200	\$ 163.00	\$ 166.33	\$ 3.33	2.0%
9	0.0	1,400	\$ 187.62	\$ 191.51	\$ 3.89	2.1%
10	0.0	1,500	\$ 199.95	\$ 204.12	\$ 4.17	2.1%
11	0.0	2,000	\$ 261.50	\$ 267.06	\$ 5.56	2.1%
12	0.0	2,500	\$ 322.85	\$ 329.80	\$ 6.95	2.2%
13	0.0	3,000	\$ 384.15	\$ 392.48	\$ 8.33	2.2%
14	0.0	4,000	\$ 506.83	\$ 517.94	\$ 11.11	2.2%
15	0.0	5,000	\$ 629.49	\$ 643.38	\$ 13.89	2.2%
16	0.0	7,500	\$ 936.16	\$ 957.00	\$ 20.84	2.2%

The Dayton Power and Light Company
Case No. 12-3062-EL-RDR
Storm Cost Recovery Rider
Typical Bill Comparison
Residential Heat (Summer)

Data: Actual and Forecasted

Type of Filing: Original

Work Paper Reference: None

Schedule E-1

Page 2 of 12

Witness Responsible: Dona Seger-Lawson

Line	Demand (kW)	Usage (kWh)	Current Bill	Proposed Bill	Dollar Increase	Percent Increase
(A)	(B)	(C)	(D)	(E)	(F) = (E) - (D)	(G) = (F) / (D)
1	0.0	50	\$ 11.13	\$ 11.27	\$ 0.14	1.3%
2	0.0	100	\$ 18.02	\$ 18.30	\$ 0.28	1.6%
3	0.0	200	\$ 31.81	\$ 32.37	\$ 0.56	1.8%
4	0.0	400	\$ 59.37	\$ 60.48	\$ 1.11	1.9%
5	0.0	500	\$ 73.14	\$ 74.53	\$ 1.39	1.9%
6	0.0	750	\$ 107.60	\$ 109.68	\$ 2.08	1.9%
7	0.0	1,000	\$ 138.38	\$ 141.16	\$ 2.78	2.0%
8	0.0	1,200	\$ 163.00	\$ 166.33	\$ 3.33	2.0%
9	0.0	1,400	\$ 187.62	\$ 191.51	\$ 3.89	2.1%
10	0.0	1,500	\$ 199.95	\$ 204.12	\$ 4.17	2.1%
11	0.0	2,000	\$ 261.50	\$ 267.06	\$ 5.56	2.1%
12	0.0	2,500	\$ 322.85	\$ 329.80	\$ 6.95	2.2%
13	0.0	3,000	\$ 384.15	\$ 392.48	\$ 8.33	2.2%
14	0.0	4,000	\$ 506.83	\$ 517.94	\$ 11.11	2.2%
15	0.0	5,000	\$ 629.49	\$ 643.38	\$ 13.89	2.2%
16	0.0	7,500	\$ 936.16	\$ 957.00	\$ 20.84	2.2%

The Dayton Power and Light Company
Case No. 12-3062-EL-RDR
Storm Cost Recovery Rider
Typical Bill Comparison
Residential Heat (Winter)

Data: Actual and Forecasted

Type of Filing: Original

Work Paper Reference: None

Schedule E-1

Page 3 of 12

Witness Responsible: Dona Seger-Lawson

Line	Demand (kW)	Usage (kWh)	Current Bill	Proposed Bill	Dollar Increase	Percent Increase
(A)	(B)	(C)	(D)	(E)	(F) = (E) - (D)	(G) = (F) / (D)
1	0.0	50	\$ 11.13	\$ 11.27	\$ 0.14	1.3%
2	0.0	100	\$ 18.02	\$ 18.30	\$ 0.28	1.6%
3	0.0	200	\$ 31.81	\$ 32.37	\$ 0.56	1.8%
4	0.0	400	\$ 59.37	\$ 60.48	\$ 1.11	1.9%
5	0.0	500	\$ 73.14	\$ 74.53	\$ 1.39	1.9%
6	0.0	750	\$ 107.60	\$ 109.68	\$ 2.08	1.9%
7	0.0	1,000	\$ 131.88	\$ 134.66	\$ 2.78	2.1%
8	0.0	1,200	\$ 151.31	\$ 154.64	\$ 3.33	2.2%
9	0.0	1,400	\$ 170.73	\$ 174.62	\$ 3.89	2.3%
10	0.0	1,500	\$ 180.45	\$ 184.62	\$ 4.17	2.3%
11	0.0	2,000	\$ 229.00	\$ 234.56	\$ 5.56	2.4%
12	0.0	2,500	\$ 277.35	\$ 284.30	\$ 6.95	2.5%
13	0.0	3,000	\$ 325.65	\$ 333.98	\$ 8.33	2.6%
14	0.0	4,000	\$ 422.33	\$ 433.44	\$ 11.11	2.6%
15	0.0	5,000	\$ 518.99	\$ 532.88	\$ 13.89	2.7%
16	0.0	7,500	\$ 760.66	\$ 781.50	\$ 20.84	2.7%

The Dayton Power and Light Company
Case No. 12-3062-EL-RDR
Storm Cost Recovery Rider
Typical Bill Comparison
Secondary Unmetered

Data: Actual and Forecasted

Type of Filing: Original

Work Paper Reference: None

Schedule E-1

Page 4 of 12

Witness Responsible: Dona Seger-Lawson

Line	Demand (kW)	Usage (kWh)	Current Bill	Proposed Bill	Dollar Increase	Percent Increase
(A)	(B)	(C)	(D)	(E)	(F) = (E) - (D)	(G) = (F) / (D)
1	0.0	50	\$ 13.03	\$ 13.10	\$ 0.07	0.5%
2	0.0	100	\$ 19.40	\$ 19.54	\$ 0.14	0.7%
3	0.0	150	\$ 25.74	\$ 25.96	\$ 0.22	0.9%
4	0.0	200	\$ 32.11	\$ 32.40	\$ 0.29	0.9%
5	0.0	300	\$ 44.83	\$ 45.26	\$ 0.43	1.0%
6	0.0	400	\$ 57.55	\$ 58.13	\$ 0.58	1.0%
7	0.0	500	\$ 70.28	\$ 71.00	\$ 0.72	1.0%
8	0.0	600	\$ 83.01	\$ 83.87	\$ 0.86	1.0%
9	0.0	800	\$ 108.44	\$ 109.59	\$ 1.15	1.1%
10	0.0	1,000	\$ 133.88	\$ 135.32	\$ 1.44	1.1%
11	0.0	1,200	\$ 159.33	\$ 161.06	\$ 1.73	1.1%
12	0.0	1,400	\$ 184.77	\$ 186.79	\$ 2.02	1.1%
13	0.0	1,600	\$ 203.32	\$ 205.62	\$ 2.30	1.1%
14	0.0	2,000	\$ 226.69	\$ 229.57	\$ 2.88	1.3%
15	0.0	2,200	\$ 238.27	\$ 241.44	\$ 3.17	1.3%
16	0.0	2,400	\$ 249.86	\$ 253.32	\$ 3.46	1.4%

The Dayton Power and Light Company
Case No. 12-3062-EL-RDR
Storm Cost Recovery Rider
Typical Bill Comparison
Secondary Single Phase

Data: Actual and Forecasted

Type of Filing: Original

Work Paper Reference: None

Schedule E-1

Page 5 of 12

Witness Responsible: Dona Seger-Lawson

Line	Demand (kW)	Usage (kWh)	Current Bill	Proposed Bill	Dollar Increase	Percent Increase
(A)	(B)	(C)	(D)	(E)	(F) = (E) - (D)	(G) = (F) / (D)
1	5	750	\$ 104.07	\$ 105.15	\$ 1.08	1.0%
2	5	1,500	\$ 199.49	\$ 201.65	\$ 2.16	1.1%
3	10	1,500	\$ 277.13	\$ 279.29	\$ 2.16	0.8%
4	25	5,000	\$ 713.05	\$ 720.25	\$ 7.20	1.0%
5	25	7,500	\$ 857.86	\$ 868.66	\$ 10.80	1.3%
6	25	10,000	\$ 1,002.71	\$ 1,017.12	\$ 14.41	1.4%
7	50	15,000	\$ 1,680.56	\$ 1,702.17	\$ 21.61	1.3%
8	50	25,000	\$ 2,254.27	\$ 2,290.29	\$ 36.02	1.6%
9	200	50,000	\$ 6,017.82	\$ 6,089.85	\$ 72.03	1.2%
10	200	100,000	\$ 8,886.35	\$ 9,030.41	\$ 144.06	1.6%
11	300	125,000	\$ 11,873.46	\$ 12,053.54	\$ 180.08	1.5%
12	500	200,000	\$ 18,870.94	\$ 19,159.06	\$ 288.12	1.5%
13	1,000	300,000	\$ 31,824.24	\$ 32,256.42	\$ 432.18	1.4%
14	1,000	500,000	\$ 42,202.40	\$ 42,922.70	\$ 720.30	1.7%
15	2,500	750,000	\$ 78,467.74	\$ 79,548.19	\$ 1,080.45	1.4%
16	2,500	1,000,000	\$ 90,687.68	\$ 92,128.28	\$ 1,440.60	1.6%

The Dayton Power and Light Company
Case No. 12-3062-EL-RDR
Storm Cost Recovery Rider
Typical Bill Comparison
Secondary Three Phase

Data: Actual and Forecasted
Type of Filing: Original
Work Paper Reference: None

Schedule E-1
Page 6 of 12

Witness Responsible: Dona Seger-Lawson

Line	Demand (kW)	Usage (kWh)	Current Bill	Proposed Bill	Dollar Increase	Percent Increase
(A)	(B)	(C)	(D)	(E)	(F) = (E) - (D)	(G) = (F) / (D)
1	5	500	\$ 79.61	\$ 80.33	\$ 0.72	0.9%
2	5	1,500	\$ 206.83	\$ 208.99	\$ 2.16	1.0%
3	10	1,500	\$ 284.47	\$ 286.63	\$ 2.16	0.8%
4	25	5,000	\$ 720.39	\$ 727.59	\$ 7.20	1.0%
5	25	7,500	\$ 865.20	\$ 876.00	\$ 10.80	1.2%
6	25	10,000	\$ 1,010.05	\$ 1,024.46	\$ 14.41	1.4%
7	50	25,000	\$ 2,261.61	\$ 2,297.63	\$ 36.02	1.6%
8	200	50,000	\$ 6,025.16	\$ 6,097.19	\$ 72.03	1.2%
9	200	125,000	\$ 10,327.97	\$ 10,508.05	\$ 180.08	1.7%
10	500	200,000	\$ 18,878.28	\$ 19,166.40	\$ 288.12	1.5%
11	1,000	300,000	\$ 31,831.58	\$ 32,263.76	\$ 432.18	1.4%
12	1,000	500,000	\$ 42,209.74	\$ 42,930.04	\$ 720.30	1.7%
13	2,500	750,000	\$ 78,475.08	\$ 79,555.53	\$ 1,080.45	1.4%
14	2,500	1,000,000	\$ 90,695.02	\$ 92,135.62	\$ 1,440.60	1.6%
15	5,000	1,500,000	\$ 153,207.72	\$ 155,368.62	\$ 2,160.90	1.4%
16	5,000	2,000,000	\$ 176,899.37	\$ 179,780.57	\$ 2,881.20	1.6%

The Dayton Power and Light Company
Case No. 12-3062-EL-RDR
Storm Cost Recovery Rider
Typical Bill Comparison
Primary

Data: Actual and Forecasted

Type of Filing: Original

Work Paper Reference: None

Schedule E-1

Page 7 of 12

Witness Responsible: Dona Seger-Lawson

Line	Demand (kW)	Usage (kWh)	Current Bill	Proposed Bill	Dollar Increase	Percent Increase
(A)	(B)	(C)	(D)	(E)	(F) = (E) - (D)	(G) = (F) / (D)
1	5	1,000	\$ 228.54	\$ 229.66	\$ 1.12	0.5%
2	5	2,500	\$ 307.71	\$ 308.83	\$ 1.12	0.4%
3	10	5,000	\$ 519.53	\$ 521.76	\$ 2.23	0.4%
4	25	7,500	\$ 892.58	\$ 898.16	\$ 5.58	0.6%
5	25	10,000	\$ 1,023.80	\$ 1,029.38	\$ 5.58	0.5%
6	50	20,000	\$ 1,948.86	\$ 1,960.02	\$ 11.16	0.6%
7	50	30,000	\$ 2,468.10	\$ 2,479.26	\$ 11.16	0.5%
8	200	50,000	\$ 5,924.83	\$ 5,969.45	\$ 44.62	0.8%
9	200	75,000	\$ 7,222.92	\$ 7,267.54	\$ 44.62	0.6%
10	200	100,000	\$ 8,521.00	\$ 8,565.62	\$ 44.62	0.5%
11	500	250,000	\$ 21,146.03	\$ 21,257.58	\$ 111.55	0.5%
12	1,000	500,000	\$ 42,187.65	\$ 42,410.75	\$ 223.10	0.5%
13	2,500	1,000,000	\$ 91,578.99	\$ 92,136.75	\$ 557.76	0.6%
14	5,000	2,500,000	\$ 203,006.98	\$ 204,122.50	\$ 1,115.52	0.5%
15	10,000	5,000,000	\$ 402,154.89	\$ 404,385.94	\$ 2,231.05	0.6%
16	25,000	7,500,000	\$ 762,517.68	\$ 768,095.29	\$ 5,577.61	0.7%
17	25,000	10,000,000	\$ 881,058.18	\$ 886,635.79	\$ 5,577.61	0.6%
18	50,000	15,000,000	\$ 1,521,176.25	\$ 1,532,331.48	\$ 11,155.23	0.7%

The Dayton Power and Light Company
Case No. 12-3062-EL-RDR
Storm Cost Recovery Rider
Typical Bill Comparison
Primary Substation

Data: Actual and Forecasted

Type of Filing: Original

Work Paper Reference: None

Schedule E-1

Page 8 of 12

Witness Responsible: Dona Seger-Lawson

Line	Demand (kW)	Usage (kWh)	Current Bill	Proposed Bill	Dollar Increase	Percent Increase
(A)	(B)	(C)	(D)	(E)	(F) = (E) - (D)	(G) = (F) / (D)
1	3,000	1,000,000	\$ 96,071.36	\$ 96,264.04	\$ 192.68	0.2%
2	5,000	2,000,000	\$ 172,714.58	\$ 173,035.71	\$ 321.13	0.2%
3	5,000	3,000,000	\$ 218,369.78	\$ 218,690.91	\$ 321.13	0.1%
4	10,000	4,000,000	\$ 341,495.09	\$ 342,137.34	\$ 642.25	0.2%
5	10,000	5,000,000	\$ 387,150.29	\$ 387,792.54	\$ 642.25	0.2%
6	15,000	6,000,000	\$ 510,275.60	\$ 511,238.98	\$ 963.38	0.2%
7	15,000	7,000,000	\$ 555,930.80	\$ 556,894.18	\$ 963.38	0.2%
8	15,000	8,000,000	\$ 601,586.00	\$ 602,549.38	\$ 963.38	0.2%
9	25,000	9,000,000	\$ 802,181.48	\$ 803,787.11	\$ 1,605.63	0.2%
10	25,000	10,000,000	\$ 847,836.68	\$ 849,442.31	\$ 1,605.63	0.2%
11	30,000	12,500,000	\$ 1,039,444.79	\$ 1,041,371.54	\$ 1,926.75	0.2%
12	30,000	15,000,000	\$ 1,153,582.79	\$ 1,155,509.54	\$ 1,926.75	0.2%
13	50,000	17,500,000	\$ 1,577,601.25	\$ 1,580,812.50	\$ 3,211.25	0.2%
14	50,000	20,000,000	\$ 1,691,739.25	\$ 1,694,950.50	\$ 3,211.25	0.2%
15	50,000	25,000,000	\$ 1,920,015.25	\$ 1,923,226.50	\$ 3,211.25	0.2%

The Dayton Power and Light Company
Case No. 12-3062-EL-RDR
Storm Cost Recovery Rider
Typical Bill Comparison
High Voltage

Data: Actual and Forecasted

Type of Filing: Original

Work Paper Reference: None

Schedule E-1

Page 9 of 12

Witness Responsible: Dona Seger-Lawson

Line	Demand (kW)	Usage (kWh)	Current Bill	Proposed Bill	Dollar Increase	Percent Increase
(A)	(B)	(C)	(D)	(E)	(F) = (E) - (D)	(G) = (F) / (D)
1	1,000	500,000	\$ 39,920.77	\$ 39,920.77	\$ -	0.0%
2	2,000	1,000,000	\$ 78,809.45	\$ 78,809.45	\$ -	0.0%
3	3,000	1,500,000	\$ 116,197.20	\$ 116,197.20	\$ -	0.0%
4	3,500	2,000,000	\$ 146,247.48	\$ 146,247.48	\$ -	0.0%
5	5,000	2,500,000	\$ 190,972.58	\$ 190,972.58	\$ -	0.0%
6	7,500	3,000,000	\$ 250,372.50	\$ 250,372.50	\$ -	0.0%
7	7,500	4,000,000	\$ 295,798.30	\$ 295,798.30	\$ -	0.0%
8	10,000	5,000,000	\$ 377,911.09	\$ 377,911.09	\$ -	0.0%
9	10,000	6,000,000	\$ 423,336.89	\$ 423,336.89	\$ -	0.0%
10	12,500	7,000,000	\$ 505,449.71	\$ 505,449.71	\$ -	0.0%
11	12,500	8,000,000	\$ 550,875.51	\$ 550,875.51	\$ -	0.0%
12	15,000	9,000,000	\$ 632,988.30	\$ 632,988.30	\$ -	0.0%
13	20,000	10,000,000	\$ 751,788.12	\$ 751,788.12	\$ -	0.0%
14	40,000	20,000,000	\$ 1,499,542.21	\$ 1,499,542.21	\$ -	0.0%
15	60,000	30,000,000	\$ 2,247,296.28	\$ 2,247,296.28	\$ -	0.0%

The Dayton Power and Light Company
Case No. 12-3062-EL-RDR
Storm Cost Recovery Rider
Typical Bill Comparison
Schools

Data: Actual and Forecasted
Type of Filing: Original
Work Paper Reference: None

Schedule E-1
Page 10 of 12

Witness Responsible: Dona Seger-Lawson

Line	Demand (kW)	Usage (kWh)	Current Bill	Proposed Bill	Dollar Increase	Percent Increase
(A)	(B)	(C)	(D)	(E)	(F) = (E) - (D)	(G) = (F) / (D)
1	0.0	1,000	\$ 158.38	\$ 160.64	\$ 2.26	1.4%
2	0.0	2,500	\$ 337.43	\$ 343.08	\$ 5.65	1.7%
3	0.0	5,000	\$ 635.10	\$ 646.40	\$ 11.30	1.8%
4	0.0	10,000	\$ 1,230.42	\$ 1,253.02	\$ 22.60	1.8%
5	0.0	15,000	\$ 1,825.73	\$ 1,859.62	\$ 33.89	1.9%
6	0.0	25,000	\$ 3,010.77	\$ 3,067.26	\$ 56.49	1.9%
7	0.0	50,000	\$ 5,973.37	\$ 6,086.35	\$ 112.98	1.9%
8	0.0	75,000	\$ 8,935.94	\$ 9,105.41	\$ 169.47	1.9%
9	0.0	100,000	\$ 11,898.53	\$ 12,124.49	\$ 225.96	1.9%
10	0.0	150,000	\$ 17,823.73	\$ 18,162.67	\$ 338.94	1.9%
11	0.0	200,000	\$ 23,748.89	\$ 24,200.81	\$ 451.92	1.9%
12	0.0	250,000	\$ 29,674.09	\$ 30,238.99	\$ 564.90	1.9%
13	0.0	300,000	\$ 35,599.25	\$ 36,277.13	\$ 677.88	1.9%
14	0.0	350,000	\$ 41,524.45	\$ 42,315.31	\$ 790.86	1.9%
15	0.0	400,000	\$ 47,449.61	\$ 48,353.45	\$ 903.84	1.9%
16	0.0	450,000	\$ 53,374.81	\$ 54,391.63	\$ 1,016.82	1.9%
17	0.0	500,000	\$ 59,299.97	\$ 60,429.77	\$ 1,129.80	1.9%

The Dayton Power and Light Company
Case No. 12-3062-EL-RDR
Storm Cost Recovery Rider
Typical Bill Comparison
Street Lighting

Data: Actual and Forecasted
Type of Filing: Original
Work Paper Reference: None

Schedule E-1
Page 11 of 12

Witness Responsible: Dona Seger-Lawson

Line	Demand (kW)	Usage (kWh)	Current Bill	Proposed Bill	Dollar Increase	Percent Increase
(A)	(B)	(C)	(D)	(E)	(F) = (E) - (D)	(G) = (F) / (D)
1	0.0	50	\$ 5.56	\$ 5.64	\$ 0.08	1.4%
2	0.0	100	\$ 9.10	\$ 9.26	\$ 0.16	1.8%
3	0.0	200	\$ 16.19	\$ 16.50	\$ 0.31	1.9%
4	0.0	400	\$ 30.42	\$ 31.05	\$ 0.63	2.1%
5	0.0	500	\$ 37.53	\$ 38.31	\$ 0.78	2.1%
6	0.0	750	\$ 55.27	\$ 56.44	\$ 1.17	2.1%
7	0.0	1,000	\$ 73.03	\$ 74.59	\$ 1.56	2.1%
8	0.0	1,200	\$ 87.23	\$ 89.11	\$ 1.88	2.2%
9	0.0	1,400	\$ 101.44	\$ 103.63	\$ 2.19	2.2%
10	0.0	1,600	\$ 115.64	\$ 118.14	\$ 2.50	2.2%
11	0.0	2,000	\$ 144.05	\$ 147.18	\$ 3.13	2.2%
12	0.0	2,500	\$ 179.35	\$ 183.26	\$ 3.91	2.2%
13	0.0	3,000	\$ 214.62	\$ 219.31	\$ 4.69	2.2%
14	0.0	4,000	\$ 285.20	\$ 291.45	\$ 6.25	2.2%
15	0.0	5,000	\$ 355.76	\$ 363.58	\$ 7.82	2.2%

The Dayton Power and Light Company
Case No. 12-3062-EL-RDR
Storm Cost Recovery Rider
Typical Bill Comparison
Private Outdoor Lighting

Data: Actual and Forecasted
Type of Filing: Original
Work Paper Reference: None

Schedule E-1
Page 12 of 12

Witness Responsible: Dona Seger-Lawson

Line	Demand (kW)	Usage (kWh)	Current Bill		Proposed Bill		Dollar Increase	Percent Increase
(A)	(B)	(C)	(D)		(E)		(F) = (E) - (D)	(G) = (F) / (D)
1	7000							
2	Mercury	75	\$ 15.90	\$	16.66	\$	0.76	4.8%
3	21000							
4	Mercury	154	\$ 25.66	\$	27.21	\$	1.55	6.0%
5	2500							
6	Incandescent	64	\$ 15.45	\$	16.09	\$	0.64	4.1%
7	7000							
8	Fluorescent	66	\$ 16.95	\$	17.62	\$	0.67	4.0%
9	4000							
10	Mercury	43	\$ 17.40	\$	17.83	\$	0.43	2.5%
11	9500							
12	HP Sodium	39	\$ 14.03	\$	14.42	\$	0.39	2.8%
13	28000							
14	HP Sodium	96	\$ 17.41	\$	18.38	\$	0.97	5.6%

Note: Current and proposed bills include monthly charge for 1 fixture, 1 pole, 1 ornamental pole and 1 span

**BEFORE THE
PUBLIC UTILITIES COMMISSION OF OHIO**

THE DAYTON POWER AND LIGHT COMPANY

CASE NO. 12-3062-EL-RDR

CASE NO. 12-3266-EL-AAM

STORM DAMAGE RECOVERY REQUEST

Workpapers

The Dayton Power and Light Company
Case No. 12-3062-EL-RDR
Storm Cost Recovery Rider
Calculation of Private Outdoor Lighting Charges

Data: Forecasted

WPA-1

Type of Filing: Original

Page 1 of 1

Work Paper Reference No(s): None

Witness Responsible: Dona Seger-Lawson

Line	Description	kWh / Fixture	Mar 2013 - Feb 2014
(A)	(B)	(C)	(D)
			Sch A-1, Col (E)
1	POL Adjustment Rate (\$/kWh)		\$0.0100763
2	POL Adjustment Charge (\$/Fixture/Month)		Col (C) * Col (D), Line 1
3	9500 Lumens High Pressure Sodium	39	\$0.3929757
4	28000 Lumens High Pressure Sodium	96	\$0.9673248
5	7000 Lumens Mercury	75	\$0.7557225
6	21000 Lumens Mercury	154	\$1.5517502
7	2500 Lumens Incandescent	64	\$0.6448832
8	7000 Lumens Fluorescent	66	\$0.6650358
9	4000 Lumens PT Mercury	43	\$0.4332809

The Dayton Power and Light Company
Case No. 12-3062-EL-RDR
Storm Cost Recovery Rider
Calculation of Monthly Plant in Service & Depreciation Expense
2008 Hurricane Ike
March 2008 - February 2009 (Actual)

Data: Actual and Forecasted
Type of Filing: Original
Work Paper Reference No(s): None

WPB-1
Page 1 of 8
Witness Responsible: Greg S. Campbell

Line	Description	FERC Acct	Annual Depreciation Rates	Balance at 3/31/2008	Balance at 4/30/2008	Balance at 5/31/2008	Balance at 6/30/2008	Balance at 7/31/2008	Balance at 8/31/2008	Balance at 9/30/2008	Balance at 10/31/2008	Balance at 11/30/2008	Balance at 12/31/2008	Balance at 1/31/2009	Balance at 2/28/2009	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)
1	PLANT IN SERVICE															
2	<u>Beginning Gross Plant In-Service</u>															
3	Structures & Improvements - Other	101		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,500	Previous Month's Ending Balance
4	Station Equipment - General	101		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	Previous Month's Ending Balance
5	Poles, Towers & Fixtures	101		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,991,490	Previous Month's Ending Balance
6	Overhead Conductor & Devices	101		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 876,040	Previous Month's Ending Balance
7	Underground Conductor	101		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 649,368	Previous Month's Ending Balance
8	Underground Electric Services	101		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,984	Previous Month's Ending Balance
9	Line Transformers	101		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 663,348	\$ 3,514,557	\$ 3,843,842	Previous Month's Ending Balance
10	Overhead Electric Services	101		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,607	Previous Month's Ending Balance
11																
12	Total			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 663,348	\$ 3,514,557	\$ 16,690,832	Sum Lines 3 through 10
13																
14	<u>Plus: Amount transferred into Service</u>															
15	Structures & Improvements - Other			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,500	\$ -	Accounting Records
16	Station Equipment - General			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ -	Accounting Records
17	Poles, Towers & Fixtures			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,991,490	\$ -	Accounting Records
18	Overhead Conductor & Devices			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 876,040	\$ -	Accounting Records
19	Underground Conductor			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 649,368	\$ -	Accounting Records
20	Underground Electric Services			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,984	\$ -	Accounting Records
21	Line Transformers			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 663,348	\$ 2,851,209	\$ 329,285	81,463 Accounting Records
22	Overhead Electric Services			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,607	\$ -	Accounting Records
23																
24	Total			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 663,348	\$ 2,851,209	\$ 13,176,275	\$ 81,463 Sum Lines 15 through 22
25																
26	<u>Ending Gross Plant In-Service</u>															
27	Structures & Improvements - Other	101		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,500	\$ 10,500	Line 3 + Line 15
28	Station Equipment - General	101		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	Line 4 + Line 16
29	Poles, Towers & Fixtures	101		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,991,490	\$ 10,991,490	Line 5 + Line 17
30	Overhead Conductor & Devices	101		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 876,040	\$ 876,040	Line 6 + Line 18
31	Underground Conductor	101		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 649,368	\$ 649,368	Line 7 + Line 19
32	Underground Electric Services	101		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,984	\$ 16,984	Line 8 + Line 20
33	Line Transformers	101		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 663,348	\$ 3,514,557	\$ 3,843,842	Line 9 + Line 21
34	Overhead Electric Services	101		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,607	\$ 300,607	Line 10 + Line 22
35																
36	Total			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 663,348	\$ 3,514,557	\$ 16,690,832	\$ 16,772,295 Sum Lines 27 through 34
37																
38																
39	DEPRECIATION EXPENSE															
40	Structures & Improvements - Other	361	2.90%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25	Line 3 * Line 40, Col (D) / 12
41	Station Equipment - General	362	4.68%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8	Line 4 * Line 41, Col (D) / 12
42	Poles, Towers & Fixtures	364	4.02%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,821	Line 5 * Line 42, Col (D) / 12
43	Overhead Conductor & Devices	365	2.92%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,132	Line 6 * Line 43, Col (D) / 12
44	Underground Conductor	366	3.55%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,921	Line 7 * Line 44, Col (D) / 12
45	Underground Electric Services	367	4.09%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58	Line 8 * Line 45, Col (D) / 12
46	Line Transformers	368	2.51%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,388	\$ 7,351	\$ 8,040	Line 9 * Line 46, Col (D) / 12
47	Overhead Electric Services	369	4.47%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,120	Line 10 * Line 47, Col (D) / 12
48																
49	Total			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,388	\$ 7,351	\$ 50,125	Sum Lines 40 through 47

Data: Actual and Forecasted
Type of Filing: Original
Work Paper Reference No(s).: None

Page 2 of 8

Witness Responsible: Greg S. Campbell

			Annual															
Line	Description	FERC	Depreciation	Balance at	Balance at	Balance at	Balance at	Balance at	Balance at	Balance at	Balance at	Balance at	Balance at	Balance at	Balance at	Balance at	Source	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)		
1	PLANT IN SERVICE																	
2	Beginning Gross Plant In-Service																	
3	Structures & Improvements - Other	101		\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	Previous Month's Ending Balance		
4	Station Equipment - General	101		\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	Previous Month's Ending Balance		
5	Poles, Towers & Fixtures	101		\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	Previous Month's Ending Balance		
6	Overhead Conductor & Devices	101		\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	Previous Month's Ending Balance		
7	Underground Conductor	101		\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	Previous Month's Ending Balance		
8	Underground Electric Services	101		\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	Previous Month's Ending Balance		
9	Line Transformers	101		\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	Previous Month's Ending Balance		
10	Overhead Electric Services	101		\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	Previous Month's Ending Balance		
11																		
12	Total			\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	Sum Lines 3 through 10		
13																		
14	Plus: Amount transferred into Service																	
15	Structures & Improvements - Other			\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- Accounting Records		
16	Station Equipment - General			\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- Accounting Records		
17	Poles, Towers & Fixtures			\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- Accounting Records		
18	Overhead Conductor & Devices			\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- Accounting Records		
19	Underground Conductor			\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- Accounting Records		
20	Underground Electric Services			\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- Accounting Records		
21	Line Transformers			\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- Accounting Records		
22	Overhead Electric Services			\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- Accounting Records		
23																		
24	Total			\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- Sum Lines 15 through 22		
25																		
26	Ending Gross Plant In-Service																	
27	Structures & Improvements - Other	101		\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	Line 3 + Line 15		
28	Station Equipment - General	101		\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	Line 4 + Line 16		
29	Poles, Towers & Fixtures	101		\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	Line 5 + Line 17		
30	Overhead Conductor & Devices	101		\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	Line 6 + Line 18		
31	Underground Conductor	101		\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	Line 7 + Line 19		
32	Underground Electric Services	101		\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	Line 8 + Line 20		
33	Line Transformers	101		\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	Line 9 + Line 21		
34	Overhead Electric Services	101		\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	Line 10 + Line 22		
35																		
36	Total			\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	Sum Lines 27 through 34		
37																		
38	DEPRECIATION EXPENSE																	
39																		
40	Structures & Improvements - Other	361	2.90%	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	25 Line 3 * Line 40, Col (D) / 12		
41	Station Equipment - General	362	4.68%	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	8 Line 4 * Line 41, Col (D) / 12		
42	Poles, Towers & Fixtures	364	4.02%	\$ 36,821	\$ 36,821	\$ 36,821	\$ 36,821	\$ 36,821	\$ 36,821	\$ 36,821	\$ 36,821	\$ 36,821	\$ 36,821	\$ 36,821	\$ 36,821	36,821 Line 5 * Line 42, Col (D) / 12		
43	Overhead Conductor & Devices	365	2.92%	\$ 2,132	\$ 2,132	\$ 2,132	\$ 2,132	\$ 2,132	\$ 2,132	\$ 2,132	\$ 2,132	\$ 2,132	\$ 2,132	\$ 2,132	\$ 2,132	2,132 Line 6 * Line 43, Col (D) / 12		
44	Underground Conductor	366	3.55%	\$ 1,921	\$ 1,921	\$ 1,921	\$ 1,921	\$ 1,921	\$ 1,921	\$ 1,921	\$ 1,921	\$ 1,921	\$ 1,921	\$ 1,921	\$ 1,921	1,921 Line 7 * Line 44, Col (D) / 12		
45	Underground Electric Services	367	4.09%	\$ 58	\$ 58	\$ 58	\$ 58	\$ 58	\$ 58	\$ 58	\$ 58	\$ 58	\$ 58	\$ 58	\$ 58	58 Line 8 * Line 45, Col (D) / 12		
46	Line Transformers	368	2.51%	\$ 8,210	\$ 8,210	\$ 8,210	\$ 8,210	\$ 8,210	\$ 8,210	\$ 8,210	\$ 8,210	\$ 8,210	\$ 8,210	\$ 8,210	\$ 8,210	8,210 Line 9 * Line 46, Col (D) / 12		
47	Overhead Electric Services	369	4.47%	\$ 1,120	\$ 1,120	\$ 1,120	\$ 1,120	\$ 1,120	\$ 1,120	\$ 1,120	\$ 1,120	\$ 1,120	\$ 1,120	\$ 1,120	\$ 1,120	1,120 Line 10 * Line 47, Col (D) / 12		
48																		
49	Total			\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	Sum Lines 40 through 47		

Data: Actual and Forecasted
Type of Filing: Original
Work Paper Reference No(s).: None

WPB-1

Page 3 of 8

Witness Responsible: Greg S. Campbell

			Annual														
Line	Description	FERC	Depreciation	Balance at	Balance at	Balance at	Balance at	Balance at	Balance at	Balance at	Balance at	Balance at	Balance at	Balance at	Balance at	Source	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	
1	PLANT IN SERVICE																
2	Beginning Gross Plant In-Service																
3	Structures & Improvements - Other	101		\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	Previous Month's Ending Balance	
4	Station Equipment - General	101		\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	Previous Month's Ending Balance	
5	Poles, Towers & Fixtures	101		\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	Previous Month's Ending Balance	
6	Overhead Conductor & Devices	101		\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	Previous Month's Ending Balance	
7	Underground Conductor	101		\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	Previous Month's Ending Balance	
8	Underground Electric Services	101		\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	Previous Month's Ending Balance	
9	Line Transformers	101		\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	Previous Month's Ending Balance	
10	Overhead Electric Services	101		\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	Previous Month's Ending Balance	
11																	
12	Total			\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	Sum Lines 3 through 10	
13																	
14	Plus: Amount transferred into Service																
15	Structures & Improvements - Other			\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- Accounting Records	
16	Station Equipment - General			\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- Accounting Records	
17	Poles, Towers & Fixtures			\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- Accounting Records	
18	Overhead Conductor & Devices			\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- Accounting Records	
19	Underground Conductor			\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- Accounting Records	
20	Underground Electric Services			\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- Accounting Records	
21	Line Transformers			\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- Accounting Records	
22	Overhead Electric Services			\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- Accounting Records	
23																	
24	Total			\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	Sum Lines 15 through 22	
25																	
26	Ending Gross Plant In-Service																
27	Structures & Improvements - Other	101		\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	Line 3 + Line 15	
28	Station Equipment - General	101		\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	Line 4 + Line 16	
29	Poles, Towers & Fixtures	101		\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	Line 5 + Line 17	
30	Overhead Conductor & Devices	101		\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	Line 6 + Line 18	
31	Underground Conductor	101		\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	Line 7 + Line 19	
32	Underground Electric Services	101		\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	Line 8 + Line 20	
33	Line Transformers	101		\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	Line 9 + Line 21	
34	Overhead Electric Services	101		\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	Line 10 + Line 22	
35																	
36	Total			\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	Sum Lines 27 through 34	
37																	
38	DEPRECIATION EXPENSE																
39																	
40	Structures & Improvements - Other	361	2.90%	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	25 Line 3 * Line 40, Col (D) / 12	
41	Station Equipment - General	362	4.68%	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	8 Line 4 * Line 41, Col (D) / 12	
42	Poles, Towers & Fixtures	364	4.02%	\$ 36,821	\$ 36,821	\$ 36,821	\$ 36,821	\$ 36,821	\$ 36,821	\$ 36,821	\$ 36,821	\$ 36,821	\$ 36,821	\$ 36,821	\$ 36,821	Line 5 * Line 42, Col (D) / 12	
43	Overhead Conductor & Devices	365	2.92%	\$ 2,132	\$ 2,132	\$ 2,132	\$ 2,132	\$ 2,132	\$ 2,132	\$ 2,132	\$ 2,132	\$ 2,132	\$ 2,132	\$ 2,132	\$ 2,132	Line 6 * Line 43, Col (D) / 12	
44	Underground Conductor	366	3.55%	\$ 1,921	\$ 1,921	\$ 1,921	\$ 1,921	\$ 1,921	\$ 1,921	\$ 1,921	\$ 1,921	\$ 1,921	\$ 1,921	\$ 1,921	\$ 1,921	Line 7 * Line 44, Col (D) / 12	
45	Underground Electric Services	367	4.09%	\$ 58	\$ 58	\$ 58	\$ 58	\$ 58	\$ 58	\$ 58	\$ 58	\$ 58	\$ 58	\$ 58	\$ 58	58 Line 8 * Line 45, Col (D) / 12	
46	Line Transformers	368	2.51%	\$ 8,210	\$ 8,210	\$ 8,210	\$ 8,210	\$ 8,210	\$ 8,210	\$ 8,210	\$ 8,210	\$ 8,210	\$ 8,210	\$ 8,210	\$ 8,210	Line 9 * Line 46, Col (D) / 12	
47	Overhead Electric Services	369	4.47%	\$ 1,120	\$ 1,120	\$ 1,120	\$ 1,120	\$ 1,120	\$ 1,120	\$ 1,120	\$ 1,120	\$ 1,120	\$ 1,120	\$ 1,120	\$ 1,120	Line 10 * Line 47, Col (D) / 12	
48																	
49	Total			\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	Sum Lines 40 through 47	

Data: Actual and Forecasted
Type of Filing: Original
Work Paper Reference No(s).: None

Witness Responsible: Greg S. Campbell

			Annual															
Line	Description	FERC	Depreciation	Balance at	Balance at	Balance at	Balance at	Balance at	Balance at	Balance at	Balance at	Balance at	Balance at	Balance at	Balance at	Balance at	Source	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)		
1	PLANT IN SERVICE																	
2	Beginning Gross Plant In-Service																	
3	Structures & Improvements - Other	101		\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	Previous Month's Ending Balance		
4	Station Equipment - General	101		\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	Previous Month's Ending Balance		
5	Poles, Towers & Fixtures	101		\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	Previous Month's Ending Balance		
6	Overhead Conductor & Devices	101		\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	Previous Month's Ending Balance		
7	Underground Conductor	101		\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	Previous Month's Ending Balance		
8	Underground Electric Services	101		\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	Previous Month's Ending Balance		
9	Line Transformers	101		\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	Previous Month's Ending Balance		
10	Overhead Electric Services	101		\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	Previous Month's Ending Balance		
11																		
12	Total			\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	Sum Lines 3 through 10		
13																		
14	Plus: Amount transferred into Service																	
15	Structures & Improvements - Other			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	- Accounting Records		
16	Station Equipment - General			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	- Accounting Records		
17	Poles, Towers & Fixtures			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	- Accounting Records		
18	Overhead Conductor & Devices			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	- Accounting Records		
19	Underground Conductor			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	- Accounting Records		
20	Underground Electric Services			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	- Accounting Records		
21	Line Transformers			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	- Accounting Records		
22	Overhead Electric Services			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	- Accounting Records		
23																		
24	Total			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Sum Lines 15 through 22		
25																		
26	Ending Gross Plant In-Service																	
27	Structures & Improvements - Other	101		\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	Line 3 + Line 15		
28	Station Equipment - General	101		\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	Line 4 + Line 16		
29	Poles, Towers & Fixtures	101		\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	Line 5 + Line 17		
30	Overhead Conductor & Devices	101		\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	Line 6 + Line 18		
31	Underground Conductor	101		\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	Line 7 + Line 19		
32	Underground Electric Services	101		\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	Line 8 + Line 20		
33	Line Transformers	101		\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	Line 9 + Line 21		
34	Overhead Electric Services	101		\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	Line 10 + Line 22		
35																		
36	Total			\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	Sum Lines 27 through 34		
37																		
38	DEPRECIATION EXPENSE																	
39																		
40	Structures & Improvements - Other	361	2.90%	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	Line 3 * Line 40, Col (D) / 12		
41	Station Equipment - General	362	4.68%	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	Line 4 * Line 41, Col (D) / 12		
42	Poles, Towers & Fixtures	364	4.02%	\$ 36,821	\$ 36,821	\$ 36,821	\$ 36,821	\$ 36,821	\$ 36,821	\$ 36,821	\$ 36,821	\$ 36,821	\$ 36,821	\$ 36,821	\$ 36,821	Line 5 * Line 42, Col (D) / 12		
43	Overhead Conductor & Devices	365	2.92%	\$ 2,132	\$ 2,132	\$ 2,132	\$ 2,132	\$ 2,132	\$ 2,132	\$ 2,132	\$ 2,132	\$ 2,132	\$ 2,132	\$ 2,132	\$ 2,132	Line 6 * Line 43, Col (D) / 12		
44	Underground Conductor	366	3.55%	\$ 1,921	\$ 1,921	\$ 1,921	\$ 1,921	\$ 1,921	\$ 1,921	\$ 1,921	\$ 1,921	\$ 1,921	\$ 1,921	\$ 1,921	\$ 1,921	Line 7 * Line 44, Col (D) / 12		
45	Underground Electric Services	367	4.09%	\$ 58	\$ 58	\$ 58	\$ 58	\$ 58	\$ 58	\$ 58	\$ 58	\$ 58	\$ 58	\$ 58	\$ 58	Line 8 * Line 45, Col (D) / 12		
46	Line Transformers	368	2.51%	\$ 8,210	\$ 8,210	\$ 8,210	\$ 8,210	\$ 8,210	\$ 8,210	\$ 8,210	\$ 8,210	\$ 8,210	\$ 8,210	\$ 8,210	\$ 8,210	Line 9 * Line 46, Col (D) / 12		
47	Overhead Electric Services	369	4.47%	\$ 1,120	\$ 1,120	\$ 1,120	\$ 1,120	\$ 1,120	\$ 1,120	\$ 1,120	\$ 1,120	\$ 1,120	\$ 1,120	\$ 1,120	\$ 1,120	Line 10 * Line 47, Col (D) / 12		
48																		
49	Total			\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	Sum Lines 40 through 47		

The Dayton Power and Light Company
Case No. 12-3062-EL-RDR
Storm Cost Recovery Rider
Calculation of Monthly Plant in Service & Depreciation Expense
2008 Hurricane Ike
March 2012 - February 2013 (Actual and Projected)

Data: Actual and Forecasted
Type of Filing: Original
Work Paper Reference No(s): None

WPB-1
Page 5 of 8
Witness Responsible: Greg S. Campbell

Line	Description	FERC Acct	Annual Depreciation Rates	Balance at 3/31/2012	Balance at 4/30/2012	Balance at 5/31/2012	Balance at 6/30/2012	Balance at 7/31/2012	Balance at 8/31/2012	Balance at 9/30/2012	Balance at 10/31/2012	Balance at 11/30/2012	Balance at 12/31/2012	Balance at 1/31/2013	Balance at 2/28/2013	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)*	(N)*	(O)*	(P)*	(Q)
1	PLANT IN SERVICE															
2	<u>Beginning Gross Plant In-Service</u>															
3	Structures & Improvements - Other	101		\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	Previous Month's Ending Balance
4	Station Equipment - General	101		\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	Previous Month's Ending Balance
5	Poles, Towers & Fixtures	101		\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	Previous Month's Ending Balance
6	Overhead Conductor & Devices	101		\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	Previous Month's Ending Balance
7	Underground Conductor	101		\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	Previous Month's Ending Balance
8	Underground Electric Services	101		\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	Previous Month's Ending Balance
9	Line Transformers	101		\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	Previous Month's Ending Balance
10	Overhead Electric Services	101		\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	Previous Month's Ending Balance
11																
12	Total			\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	Sum Lines 3 through 10
13																
14	<u>Plus: Amount transferred into Service</u>															
15	Structures & Improvements - Other			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	- Accounting Records
16	Station Equipment - General			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	- Accounting Records
17	Poles, Towers & Fixtures			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	- Accounting Records
18	Overhead Conductor & Devices			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	- Accounting Records
19	Underground Conductor			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	- Accounting Records
20	Underground Electric Services			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	- Accounting Records
21	Line Transformers			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	- Accounting Records
22	Overhead Electric Services			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	- Accounting Records
23																
24	Total			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Sum Lines 15 through 22
25																
26	<u>Ending Gross Plant In-Service</u>															
27	Structures & Improvements - Other	101		\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	Line 3 + Line 15
28	Station Equipment - General	101		\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	Line 4 + Line 16
29	Poles, Towers & Fixtures	101		\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	Line 5 + Line 17
30	Overhead Conductor & Devices	101		\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	Line 6 + Line 18
31	Underground Conductor	101		\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	Line 7 + Line 19
32	Underground Electric Services	101		\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	Line 8 + Line 20
33	Line Transformers	101		\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	Line 9 + Line 21
34	Overhead Electric Services	101		\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	Line 10 + Line 22
35																
36	Total			\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	Sum Lines 27 through 34
37																
38																
39	DEPRECIATION EXPENSE															
40	Structures & Improvements - Other	361	2.90%	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	Line 3 * Line 40, Col (D) / 12
41	Station Equipment - General	362	4.68%	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	Line 4 * Line 41, Col (D) / 12
42	Poles, Towers & Fixtures	364	4.02%	\$ 36,821	\$ 36,821	\$ 36,821	\$ 36,821	\$ 36,821	\$ 36,821	\$ 36,821	\$ 36,821	\$ 36,821	\$ 36,821	\$ 36,821	\$ 36,821	Line 5 * Line 42, Col (D) / 12
43	Overhead Conductor & Devices	365	2.92%	\$ 2,132	\$ 2,132	\$ 2,132	\$ 2,132	\$ 2,132	\$ 2,132	\$ 2,132	\$ 2,132	\$ 2,132	\$ 2,132	\$ 2,132	\$ 2,132	Line 6 * Line 43, Col (D) / 12
44	Underground Conductor	366	3.55%	\$ 1,921	\$ 1,921	\$ 1,921	\$ 1,921	\$ 1,921	\$ 1,921	\$ 1,921	\$ 1,921	\$ 1,921	\$ 1,921	\$ 1,921	\$ 1,921	Line 7 * Line 44, Col (D) / 12
45	Underground Electric Services	367	4.09%	\$ 58	\$ 58	\$ 58	\$ 58	\$ 58	\$ 58	\$ 58	\$ 58	\$ 58	\$ 58	\$ 58	\$ 58	Line 8 * Line 45, Col (D) / 12
46	Line Transformers	368	2.51%	\$ 8,210	\$ 8,210	\$ 8,210	\$ 8,210	\$ 8,210	\$ 8,210	\$ 8,210	\$ 8,210	\$ 8,210	\$ 8,210	\$ 8,210	\$ 8,210	Line 9 * Line 46, Col (D) / 12
47	Overhead Electric Services	369	4.47%	\$ 1,120	\$ 1,120	\$ 1,120	\$ 1,120	\$ 1,120	\$ 1,120	\$ 1,120	\$ 1,120	\$ 1,120	\$ 1,120	\$ 1,120	\$ 1,120	Line 10 * Line 47, Col (D) / 12
48																
49	Total			\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	Sum Lines 40 through 47

*Projected

Data: Actual and Forecasted
Type of Filing: Original
Work Paper Reference No(s).: None

WPB-1

Page 6 of 8

Witness Responsible: Greg S. Campbell

[illegible]

Data: Actual and Forecasted
Type of Filing: Original
Work Paper Reference No(s).: None

Page 7 of 8

Witness Responsible: Greg S. Campbell

[illegible]

Data: Actual and Forecasted
Type of Filing: Original
Work Paper Reference No(s).: None

WPB-1
Page 8 of 8
Witness Responsible: Greg S. Campbell

			Annual															
Line	Description	FERC	Depreciation	Balace at	Balace at	Balace at	Balace at	Balace at	Balace at	Balace at	Balace at	Balace at	Balace at	Balace at	Balace at	Balace at	Source	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)		
1	PLANT IN SERVICE																	
2	Beginning Gross Plant In-Service																	
3	Structures & Improvements - Other	101		\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	Previous Month's Ending Balance	
4	Station Equipment - General	101		\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	Previous Month's Ending Balance	
5	Poles, Towers & Fixtures	101		\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	Previous Month's Ending Balance	
6	Overhead Conductor & Devices	101		\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	Previous Month's Ending Balance	
7	Underground Conductor	101		\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	Previous Month's Ending Balance	
8	Underground Electric Services	101		\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	Previous Month's Ending Balance	
9	Line Transformers	101		\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	Previous Month's Ending Balance	
10	Overhead Electric Services	101		\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	Previous Month's Ending Balance	
11																		
12	Total			\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	Sum Lines 3 through 10	
13																		
14	Plus: Amount transferred into Service.																	
15	Structures & Improvements - Other			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	- Accounting Records	
16	Station Equipment - General			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	- Accounting Records	
17	Poles, Towers & Fixtures			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	- Accounting Records	
18	Overhead Conductor & Devices			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	- Accounting Records	
19	Underground Conductor			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	- Accounting Records	
20	Underground Electric Services			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	- Accounting Records	
21	Line Transformers			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	- Accounting Records	
22	Overhead Electric Services			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	- Accounting Records	
23																		
24	Total			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Sum Lines 15 through 22	
25																		
26	Ending Gross Plant In-Service																	
27	Structures & Improvements - Other	101		\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	Line 3 + Line 15	
28	Station Equipment - General	101		\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	Line 4 + Line 16	
29	Poles, Towers & Fixtures	101		\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	\$ 10,991,490	Line 5 + Line 17	
30	Overhead Conductor & Devices	101		\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	\$ 876,040	Line 6 + Line 18	
31	Underground Conductor	101		\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	\$ 649,368	Line 7 + Line 19	
32	Underground Electric Services	101		\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	Line 8 + Line 20	
33	Line Transformers	101		\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	\$ 3,925,306	Line 9 + Line 21	
34	Overhead Electric Services	101		\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	\$ 300,607	Line 10 + Line 22	
35																		
36	Total			\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	\$ 16,772,295	Sum Lines 27 through 34	
37																		
38																		
39	DEPRECIATION EXPENSE																	
40	Structures & Improvements - Other	361	2.90%	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	Line 3 * Line 40, Col (D) / 12	
41	Station Equipment - General	362	4.68%	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	Line 4 * Line 41, Col (D) / 12	
42	Poles, Towers & Fixtures	364	4.02%	\$ 36,821	\$ 36,821	\$ 36,821	\$ 36,821	\$ 36,821	\$ 36,821	\$ 36,821	\$ 36,821	\$ 36,821	\$ 36,821	\$ 36,821	\$ 36,821	\$ 36,821	Line 5 * Line 42, Col (D) / 12	
43	Overhead Conductor & Devices	365	2.92%	\$ 2,132	\$ 2,132	\$ 2,132	\$ 2,132	\$ 2,132	\$ 2,132	\$ 2,132	\$ 2,132	\$ 2,132	\$ 2,132	\$ 2,132	\$ 2,132	\$ 2,132	Line 6 * Line 43, Col (D) / 12	
44	Underground Conductor	366	3.55%	\$ 1,921	\$ 1,921	\$ 1,921	\$ 1,921	\$ 1,921	\$ 1,921	\$ 1,921	\$ 1,921	\$ 1,921	\$ 1,921	\$ 1,921	\$ 1,921	\$ 1,921	Line 7 * Line 44, Col (D) / 12	
45	Underground Electric Services	367	4.09%	\$ 58	\$ 58	\$ 58	\$ 58	\$ 58	\$ 58	\$ 58	\$ 58	\$ 58	\$ 58	\$ 58	\$ 58	\$ 58	Line 8 * Line 45, Col (D) / 12	
46	Line Transformers	368	2.51%	\$ 8,210	\$ 8,210	\$ 8,210	\$ 8,210	\$ 8,210	\$ 8,210	\$ 8,210	\$ 8,210	\$ 8,210	\$ 8,210	\$ 8,210	\$ 8,210	\$ 8,210	Line 9 * Line 46, Col (D) / 12	
47	Overhead Electric Services	369	4.47%	\$ 1,120	\$ 1,120	\$ 1,120	\$ 1,120	\$ 1,120	\$ 1,120	\$ 1,120	\$ 1,120	\$ 1,120	\$ 1,120	\$ 1,120	\$ 1,120	\$ 1,120	Line 10 * Line 47, Col (D) / 12	
48																		
49	Total			\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	Sum Lines 40 through 47	

The Dayton Power and Light Company
Case No. 12-3062-EL-RDR
Storm Cost Recovery Rider
Calculation of Monthly Plant in Service & Depreciation Expense
2011 Major Event Storms and 2012 Derecho
March 2010 - February 2011 (Actual)

Data: Actual and Forecasted
Type of Filing: Original
Work Paper Reference No(s): None

WPB-2
Page 1 of 5
Witness Responsible: Greg S. Campbell

Line	Description	Balance at 3/31/2011	Balance at 4/30/2011	Balance at 5/31/2011	Balance at 6/30/2011	Balance at 7/31/2011	Balance at 8/31/2011	Balance at 9/30/2011	Balance at 10/31/2011	Balance at 11/30/2011	Balance at 12/31/2011	Balance at 1/31/2012	Balance at 2/29/2012	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
1	PLANT IN SERVICE													
2	<u>Beginning Gross Plant In-Service (Account 101)</u>													
3	2011 Major Event Storms	\$ -	\$ 2,780,477	\$ 2,780,477	\$ 2,780,477	\$ 4,099,824	\$ 4,099,824	\$ 6,132,201	\$ 6,132,201	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	Previous Month's Ending Balance
4	2012 Derecho	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Previous Month's Ending Balance
5														
6	Total	\$ -	\$ 2,780,477	\$ 2,780,477	\$ 2,780,477	\$ 4,099,824	\$ 4,099,824	\$ 6,132,201	\$ 6,132,201	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	Line 3 + Line 4
7														
8	<u>Plus: Amount transferred into Service</u>													
9	2011 Major Event Storms	\$ 2,780,477	\$ -	\$ -	\$ 1,319,347	\$ -	\$ 2,032,377	\$ -	\$ 491,612	\$ -	\$ -	\$ -	\$ -	Accounting Records
10	2012 Derecho	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Accounting Records
11														
12	Total	\$ 2,780,477	\$ -	\$ -	\$ 1,319,347	\$ -	\$ 2,032,377	\$ -	\$ 491,612	\$ -	\$ -	\$ -	\$ -	Line 9 + Line 10
13														
14	<u>Ending Gross Plant In-Service (Account 101)</u>													
15	2011 Major Event Storms	\$ 2,780,477	\$ 2,780,477	\$ 2,780,477	\$ 4,099,824	\$ 4,099,824	\$ 6,132,201	\$ 6,132,201	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	Line 3 + Line 9
16	2012 Derecho	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Line 4 + Line 10
17														
18	Total	\$ 2,780,477	\$ 2,780,477	\$ 2,780,477	\$ 4,099,824	\$ 4,099,824	\$ 6,132,201	\$ 6,132,201	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	Line 15 + Line 16
19														
20	DEPRECIATION EXPENSE													
21	<u>Annual Depreciation Rates*</u>	3.434%	3.418%	3.418%	3.418%	3.420%	3.420%	3.420%	3.413%	3.413%	3.413%	3.419%	3.419%	Accounting Records
22	2011 Major Event Storms	\$ -	\$ 7,920	\$ 7,920	\$ 7,920	\$ 11,684	\$ 11,684	\$ 17,477	\$ 17,440	\$ 18,838	\$ 18,838	\$ 18,871	\$ 18,871	Line 3 * Line 21 / 12
23	2012 Derecho	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Line 4 * Line 21 / 12
24														
25	Total	\$ -	\$ 7,920	\$ 7,920	\$ 7,920	\$ 11,684	\$ 11,684	\$ 17,477	\$ 17,440	\$ 18,838	\$ 18,838	\$ 18,871	\$ 18,871	Line 22 + Line 23

*The annual depreciation rates used on line 21 represent average distribution depreciation rates as these storm capital expenditures have not yet been unitized to estimate the depreciation expense. Once these capital expenditures are unitized, the depreciation expense will be trued-up in a subsequent filing.

The Dayton Power and Light Company
Case No. 12-3062-EL-RDR
Storm Cost Recovery Rider
Calculation of Monthly Plant in Service & Depreciation Expense
2011 Major Event Storms and 2012 Derecho
March 2012 - February 2013 (Actual and Projected)

Data: Actual and Forecasted

Type of Filing: Original

Work Paper Reference No(s): None

WPB-2

Page 2 of 5

Witness Responsible: Greg S. Campbell

Line	Description	Balance at 3/31/2012	Balance at 4/30/2012	Balance at 5/31/2012	Balance at 6/30/2012	Balance at 7/31/2012	Balance at 8/31/2012	Balance at 9/30/2012	Balance at 10/31/2012	Balance at 11/30/2012	Balance at 12/31/2012	Balance at 1/31/2013	Balance at 2/28/2013	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)**	(L)**	(M)**	(N)**	(O)
1	PLANT IN SERVICE													
2	<u>Beginning Gross Plant In-Service (Account 101)</u>													
3	2011 Major Event Storms	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	Previous Month's Ending Balance
4	2012 Derecho	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,605,010	\$ 5,605,010	\$ 5,605,010	\$ 5,605,010	\$ 5,605,010	\$ 5,605,010	\$ 5,605,010	Previous Month's Ending Balance
5														
6	Total	<u>\$ 6,623,813</u>	<u>\$ 6,623,813</u>	<u>\$ 6,623,813</u>	<u>\$ 6,623,813</u>	<u>\$ 6,623,813</u>	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	Line 3 + Line 4
7														
8	<u>Plus: Amount transferred into Service</u>													
9	2011 Major Event Storms	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Accounting Records
10	2012 Derecho	\$ -	\$ -	\$ -	\$ -	\$ 5,605,010	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Accounting Records
11														
12	Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,605,010</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Line 9 + Line 10
13														
14	<u>Ending Gross Plant In-Service (Account 101)</u>													
15	2011 Major Event Storms	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	Line 3 + Line 9
16	2012 Derecho	\$ -	\$ -	\$ -	\$ -	\$ 5,605,010	\$ 5,605,010	\$ 5,605,010	\$ 5,605,010	\$ 5,605,010	\$ 5,605,010	\$ 5,605,010	\$ 5,605,010	Line 4 + Line 10
17														
18	Total	<u>\$ 6,623,813</u>	<u>\$ 6,623,813</u>	<u>\$ 6,623,813</u>	<u>\$ 6,623,813</u>	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	Line 15 + Line 16
19														
20	DEPRECIATION EXPENSE													
21	<u>Annual Depreciation Rates*</u>	3.419%	3.498%	3.498%	3.498%	3.500%	3.500%	3.500%	3.529%	3.529%	3.529%	3.529%	3.529%	Accounting Records
22	2011 Major Event Storms	\$ 18,871	\$ 19,306	\$ 19,306	\$ 19,306	\$ 19,322	\$ 19,322	\$ 19,322	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	Line 3 * Line 21 / 12
23	2012 Derecho	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,350	\$ 16,350	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	Line 4 * Line 21 / 12
24														
25	Total	<u>\$ 18,871</u>	<u>\$ 19,306</u>	<u>\$ 19,306</u>	<u>\$ 19,306</u>	<u>\$ 19,322</u>	<u>\$ 35,672</u>	<u>\$ 35,672</u>	<u>\$ 35,963</u>	<u>\$ 35,963</u>	<u>\$ 35,963</u>	<u>\$ 35,963</u>	<u>\$ 35,963</u>	Line 22 + Line 23

*The annual depreciation rates used on line 21 represent average distribution depreciation rates as these storm capital expenditures have not yet been unitized to estimate the depreciation expense. Once these capital expenditures are unitized, the depreciation expense will be trued-up in a subsequent filing.

**Projected

The Dayton Power and Light Company
Case No. 12-3062-EL-RDR
Storm Cost Recovery Rider
Calculation of Monthly Plant in Service & Depreciation Expense
2011 Major Event Storms and 2012 Derecho
March 2013 - February 2014 (Projected)

Data: Actual and Forecasted

Type of Filing: Original

Work Paper Reference No(s): None

WPB-2

Page 3 of 5

Witness Responsible: Greg S. Campbell

Line	Description	Balance at 3/31/2013	Balance at 4/30/2013	Balance at 5/31/2013	Balance at 6/30/2013	Balance at 7/31/2013	Balance at 8/31/2013	Balance at 9/30/2013	Balance at 10/31/2013	Balance at 11/30/2013	Balance at 12/31/2013	Balance at 1/31/2014	Balance at 2/28/2014	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
1	PLANT IN SERVICE													
2	<u>Beginning Gross Plant In-Service (Account 101)</u>													
3	2011 Major Event Storms	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	Previous Month's Ending Balance
4	2012 Derecho	\$ 5,605,010	\$ 5,605,010	\$ 5,605,010	\$ 5,605,010	\$ 5,605,010	\$ 5,605,010	\$ 5,605,010	\$ 5,605,010	\$ 5,605,010	\$ 5,605,010	\$ 5,605,010	\$ 5,605,010	Previous Month's Ending Balance
5														
6	Total	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	Line 3 + Line 4
7														
8	<u>Plus: Amount transferred into Service</u>													
9	2011 Major Event Storms	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Accounting Records
10	2012 Derecho	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Accounting Records
11														
12	Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Line 9 + Line 10
13														
14	<u>Ending Gross Plant In-Service (Account 101)</u>													
15	2011 Major Event Storms	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	Line 3 + Line 9
16	2012 Derecho	\$ 5,605,010	\$ 5,605,010	\$ 5,605,010	\$ 5,605,010	\$ 5,605,010	\$ 5,605,010	\$ 5,605,010	\$ 5,605,010	\$ 5,605,010	\$ 5,605,010	\$ 5,605,010	\$ 5,605,010	Line 4 + Line 10
17														
18	Total	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	Line 15 + Line 16
19														
20	DEPRECIATION EXPENSE													
21	<u>Annual Depreciation Rates*</u>	3.529%	3.529%	3.529%	3.529%	3.529%	3.529%	3.529%	3.529%	3.529%	3.529%	3.529%	3.529%	Accounting Records
22	2011 Major Event Storms	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	Line 3 * Line 21 / 12
23	2012 Derecho	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	Line 4 * Line 21 / 12
24														
25	Total	<u>\$ 35,963</u>	<u>\$ 35,963</u>	<u>\$ 35,963</u>	<u>\$ 35,963</u>	<u>\$ 35,963</u>	<u>\$ 35,963</u>	<u>\$ 35,963</u>	<u>\$ 35,963</u>	<u>\$ 35,963</u>	<u>\$ 35,963</u>	<u>\$ 35,963</u>	<u>\$ 35,963</u>	Line 22 + Line 23

*The annual depreciation rates used on line 21 represent average distribution depreciation rates as these storm capital expenditures have not yet been unitized to estimate the depreciation expense. Once these capital expenditures are unitized, the depreciation expense will be trued-up in a subsequent filing.

The Dayton Power and Light Company
Case No. 12-3062-EL-RDR
Storm Cost Recovery Rider
Calculation of Monthly Plant in Service & Depreciation Expense
2011 Major Event Storms and 2012 Derecho
March 2014 - February 2015 (Projected)

Data: Actual and Forecasted

Type of Filing: Original

Work Paper Reference No(s): None

WPB-2

Page 4 of 5

Witness Responsible: Greg S. Campbell

Line	Description	Balance at 3/31/2014	Balance at 4/30/2014	Balance at 5/31/2014	Balance at 6/30/2014	Balance at 7/31/2014	Balance at 8/31/2014	Balance at 9/30/2014	Balance at 10/31/2014	Balance at 11/30/2014	Balance at 12/31/2014	Balance at 1/31/2015	Balance at 2/28/2015	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
1	PLANT IN SERVICE													
2	<u>Beginning Gross Plant In-Service (Account 101)</u>													
3	2011 Major Event Storms	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	Previous Month's Ending Balance
4	2012 Derecho	\$ 5,605,010	\$ 5,605,010	\$ 5,605,010	\$ 5,605,010	\$ 5,605,010	\$ 5,605,010	\$ 5,605,010	\$ 5,605,010	\$ 5,605,010	\$ 5,605,010	\$ 5,605,010	\$ 5,605,010	Previous Month's Ending Balance
5														
6	Total	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	Line 3 + Line 4
7														
8	<u>Plus: Amount transferred into Service</u>													
9	2011 Major Event Storms	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Accounting Records
10	2012 Derecho	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Accounting Records
11														
12	Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Line 9 + Line 10
13														
14	<u>Ending Gross Plant In-Service (Account 101)</u>													
15	2011 Major Event Storms	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	Line 3 + Line 9
16	2012 Derecho	\$ 5,605,010	\$ 5,605,010	\$ 5,605,010	\$ 5,605,010	\$ 5,605,010	\$ 5,605,010	\$ 5,605,010	\$ 5,605,010	\$ 5,605,010	\$ 5,605,010	\$ 5,605,010	\$ 5,605,010	Line 4 + Line 10
17														
18	Total	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	Line 15 + Line 16
19														
20	DEPRECIATION EXPENSE													
21	<u>Annual Depreciation Rates*</u>	3.529%	3.529%	3.529%	3.529%	3.529%	3.529%	3.529%	3.529%	3.529%	3.529%	3.529%	3.529%	Accounting Records
22	2011 Major Event Storms	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	Line 3 * Line 21 / 12
23	2012 Derecho	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	Line 4 * Line 21 / 12
24														
25	Total	<u>\$ 35,963</u>	<u>\$ 35,963</u>	<u>\$ 35,963</u>	<u>\$ 35,963</u>	<u>\$ 35,963</u>	<u>\$ 35,963</u>	<u>\$ 35,963</u>	<u>\$ 35,963</u>	<u>\$ 35,963</u>	<u>\$ 35,963</u>	<u>\$ 35,963</u>	<u>\$ 35,963</u>	Line 22 + Line 23

*The annual depreciation rates used on line 21 represent average distribution depreciation rates as these storm capital expenditures have not yet been unitized to estimate the depreciation expense. Once these capital expenditures are unitized, the depreciation expense will be trued-up in a subsequent filing.

The Dayton Power and Light Company
Case No. 12-3062-EL-RDR
Storm Cost Recovery Rider
Calculation of Monthly Plant in Service & Depreciation Expense
2011 Major Event Storms and 2012 Derecho
March 2015 - February 2016 (Projected)

Data: Actual and Forecasted

Type of Filing: Original

Work Paper Reference No(s): None

WPB-2

Page 5 of 5

Witness Responsible: Greg S. Campbell

Line	Description	Balance at 3/31/2015	Balance at 4/30/2015	Balance at 5/31/2015	Balance at 6/30/2015	Balance at 7/31/2015	Balance at 8/31/2015	Balance at 9/30/2015	Balance at 10/31/2015	Balance at 11/30/2015	Balance at 12/31/2015	Balance at 1/31/2016	Balance at 2/29/2016	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
1	PLANT IN SERVICE													
2	<u>Beginning Gross Plant In-Service (Account 101)</u>													
3	2011 Major Event Storms	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	Previous Month's Ending Balance
4	2012 Derecho	\$ 5,605,010	\$ 5,605,010	\$ 5,605,010	\$ 5,605,010	\$ 5,605,010	\$ 5,605,010	\$ 5,605,010	\$ 5,605,010	\$ 5,605,010	\$ 5,605,010	\$ 5,605,010	\$ 5,605,010	Previous Month's Ending Balance
5														
6	Total	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	Line 3 + Line 4
7														
8	<u>Plus: Amount transferred into Service</u>													
9	2011 Major Event Storms	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Accounting Records
10	2012 Derecho	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Accounting Records
11														
12	Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Line 9 + Line 10
13														
14	<u>Ending Gross Plant In-Service (Account 101)</u>													
15	2011 Major Event Storms	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	\$ 6,623,813	Line 3 + Line 9
16	2012 Derecho	\$ 5,605,010	\$ 5,605,010	\$ 5,605,010	\$ 5,605,010	\$ 5,605,010	\$ 5,605,010	\$ 5,605,010	\$ 5,605,010	\$ 5,605,010	\$ 5,605,010	\$ 5,605,010	\$ 5,605,010	Line 4 + Line 10
17														
18	Total	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	<u>\$ 12,228,823</u>	Line 15 + Line 16
19														
20	DEPRECIATION EXPENSE													
21	<u>Annual Depreciation Rates*</u>	3.529%	3.529%	3.529%	3.529%	3.529%	3.529%	3.529%	3.529%	3.529%	3.529%	3.529%	3.529%	Accounting Records
22	2011 Major Event Storms	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	Line 3 * Line 21 / 12
23	2012 Derecho	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	Line 4 * Line 21 / 12
24														
25	Total	<u>\$ 35,963</u>	<u>\$ 35,963</u>	<u>\$ 35,963</u>	<u>\$ 35,963</u>	<u>\$ 35,963</u>	<u>\$ 35,963</u>	<u>\$ 35,963</u>	<u>\$ 35,963</u>	<u>\$ 35,963</u>	<u>\$ 35,963</u>	<u>\$ 35,963</u>	<u>\$ 35,963</u>	Line 22 + Line 23

*The annual depreciation rates used on line 21 represent average distribution depreciation rates as these storm capital expenditures have not yet been unitized to estimate the depreciation expense. Once these capital expenditures are unitized, the depreciation expense will be trued-up in a subsequent filing.

The Dayton Power and Light Company
Case No. 12-3062-EL-RDR
Storm Cost Recovery Rider
Calculation of 2008 Storm Carrying Charges on Deferred O&M
September 2008 - November 2012

Data: Actual and Forecasted
Type of Filing: Original
Work Paper Reference No(s): None

WPC-1
Page 1 of 1
Witness Responsible: Greg S. Campbell

Line (A)	Period (B)	MONTHLY ACTIVITY								CARRYING COST CALCULATION	
		First of Month Balance (C)	2008 Storms Deferral Charges (D)	Amount Collected (CR) (E)	NET AMOUNT (F)	End of Month before Carrying Cost (G)	Carrying Cost @ 5.86% (H)	End of Month Balance (I)		Less: One-half Monthly Amount (J)	Total Applicable to Carrying Cost (K)
					(F) = (D) + (E)	(G) = (C) + (F)	(H) = (K) * (5.86% / 12)	(I) = (G) + (H)		(J) = - (F) * 0.5	(K) = (G) + (J)
1	Sep-08	\$ -	\$ 7,362,051	\$ -	\$ 7,362,051	\$ 7,362,051	\$ -	\$ 7,362,051	\$	(3,681,025)	\$ 3,681,025
2	Oct-08	\$ 7,362,051	\$ 1,760,940	\$ -	\$ 1,760,940	\$ 9,122,991	\$ -	\$ 9,122,991	\$	(880,470)	\$ 8,242,521
3	Nov-08	\$ 9,122,991	\$ 4,926,808	\$ -	\$ 4,926,808	\$ 14,049,799	\$ 56,580	\$ 14,106,379	\$	(2,463,404)	\$ 11,586,395
4	Dec-08	\$ 14,106,379	\$ (1,076,706)	\$ -	\$ (1,076,706)	\$ 13,029,672	\$ 66,257	\$ 13,095,930	\$	538,353	\$ 13,568,026
5	Jan-09	\$ 13,095,930	\$ 56,550	\$ -	\$ 56,550	\$ 13,152,480	\$ 64,090	\$ 13,216,570	\$	(28,275)	\$ 13,124,205
6	Feb-09	\$ 13,216,570	\$ (111,071)	\$ -	\$ (111,071)	\$ 13,105,499	\$ 64,270	\$ 13,169,769	\$	55,536	\$ 13,161,034
7	Mar-09	\$ 13,169,769	\$ (48,670)	\$ -	\$ (48,670)	\$ 13,121,099	\$ 64,194	\$ 13,185,292	\$	24,335	\$ 13,145,434
8	Apr-09	\$ 13,185,292	\$ 1,623,176	\$ -	\$ 1,623,176	\$ 14,808,468	\$ 68,351	\$ 14,876,820	\$	(811,588)	\$ 13,996,880
9	May-09	\$ 14,876,820	\$ 288,253	\$ -	\$ 288,253	\$ 15,165,073	\$ 73,352	\$ 15,238,425	\$	(144,127)	\$ 15,020,946
10	Jun-09	\$ 15,238,425	\$ 243	\$ -	\$ 243	\$ 15,238,668	\$ 74,415	\$ 15,313,083	\$	(122)	\$ 15,238,546
11	Jul-09	\$ 15,313,083	\$ 9,590	\$ -	\$ 9,590	\$ 15,322,673	\$ 74,802	\$ 15,397,475	\$	(4,795)	\$ 15,317,878
12	Aug-09	\$ 15,397,475	\$ 108,331	\$ -	\$ 108,331	\$ 15,505,806	\$ 75,456	\$ 15,581,262	\$	(54,166)	\$ 15,451,641
13	Sep-09	\$ 15,581,262	\$ -	\$ -	\$ -	\$ 15,581,262	\$ 76,088	\$ 15,657,350	\$	-	\$ 15,581,262
14	Oct-09	\$ 15,657,350	\$ -	\$ -	\$ -	\$ 15,657,350	\$ 76,460	\$ 15,733,810	\$	-	\$ 15,657,350
15	Nov-09	\$ 15,733,810	\$ -	\$ -	\$ -	\$ 15,733,810	\$ 76,833	\$ 15,810,644	\$	-	\$ 15,733,810
16	Dec-09	\$ 15,810,644	\$ -	\$ -	\$ -	\$ 15,810,644	\$ 77,209	\$ 15,887,852	\$	-	\$ 15,810,644
17	Jan-10	\$ 15,887,852	\$ -	\$ -	\$ -	\$ 15,887,852	\$ 77,586	\$ 15,965,438	\$	-	\$ 15,887,852
18	Feb-10	\$ 15,965,438	\$ -	\$ -	\$ -	\$ 15,965,438	\$ 77,965	\$ 16,043,403	\$	-	\$ 15,965,438
19	Mar-10	\$ 16,043,403	\$ -	\$ -	\$ -	\$ 16,043,403	\$ 78,345	\$ 16,121,748	\$	-	\$ 16,043,403
20	Apr-10	\$ 16,121,748	\$ -	\$ -	\$ -	\$ 16,121,748	\$ 78,728	\$ 16,200,476	\$	-	\$ 16,121,748
21	May-10	\$ 16,200,476	\$ -	\$ -	\$ -	\$ 16,200,476	\$ 79,112	\$ 16,279,588	\$	-	\$ 16,200,476
22	Jun-10	\$ 16,279,588	\$ -	\$ -	\$ -	\$ 16,279,588	\$ 79,499	\$ 16,359,087	\$	-	\$ 16,279,588
23	Jul-10	\$ 16,359,087	\$ -	\$ -	\$ -	\$ 16,359,087	\$ 79,887	\$ 16,438,974	\$	-	\$ 16,359,087
24	Aug-10	\$ 16,438,974	\$ -	\$ -	\$ -	\$ 16,438,974	\$ 80,277	\$ 16,519,251	\$	-	\$ 16,438,974
25	Sep-10	\$ 16,519,251	\$ -	\$ -	\$ -	\$ 16,519,251	\$ 80,669	\$ 16,599,920	\$	-	\$ 16,519,251
26	Oct-10	\$ 16,599,920	\$ -	\$ -	\$ -	\$ 16,599,920	\$ 81,063	\$ 16,680,982	\$	-	\$ 16,599,920
27	Nov-10	\$ 16,680,982	\$ -	\$ -	\$ -	\$ 16,680,982	\$ 81,459	\$ 16,762,441	\$	-	\$ 16,680,982
28	Dec-10	\$ 16,762,441	\$ -	\$ -	\$ -	\$ 16,762,441	\$ 81,857	\$ 16,844,298	\$	-	\$ 16,762,441
29	Jan-11	\$ 16,844,298	\$ -	\$ -	\$ -	\$ 16,844,298	\$ 82,256	\$ 16,926,554	\$	-	\$ 16,844,298
30	Feb-11	\$ 16,926,554	\$ -	\$ -	\$ -	\$ 16,926,554	\$ 82,658	\$ 17,009,212	\$	-	\$ 16,926,554
31	Mar-11	\$ 17,009,212	\$ -	\$ -	\$ -	\$ 17,009,212	\$ 83,062	\$ 17,092,274	\$	-	\$ 17,009,212
32	Apr-11	\$ 17,092,274	\$ -	\$ -	\$ -	\$ 17,092,274	\$ 83,467	\$ 17,175,741	\$	-	\$ 17,092,274
33	May-11	\$ 17,175,741	\$ -	\$ -	\$ -	\$ 17,175,741	\$ 83,875	\$ 17,259,616	\$	-	\$ 17,175,741
34	Jun-11	\$ 17,259,616	\$ 97	\$ -	\$ 97	\$ 17,259,713	\$ 84,285	\$ 17,343,998	\$	(49)	\$ 17,259,664
35	Jul-11	\$ 17,343,998	\$ -	\$ -	\$ -	\$ 17,343,998	\$ 84,697	\$ 17,428,694	\$	-	\$ 17,343,998
36	Aug-11	\$ 17,428,694	\$ (0)	\$ -	\$ (0)	\$ 17,428,694	\$ 85,110	\$ 17,513,804	\$	0	\$ 17,428,694
37	Sep-11	\$ 17,513,804	\$ -	\$ -	\$ -	\$ 17,513,804	\$ 85,526	\$ 17,599,330	\$	-	\$ 17,513,804
38	Oct-11	\$ 17,599,330	\$ (3,054)	\$ -	\$ (3,054)	\$ 17,596,276	\$ 85,936	\$ 17,682,212	\$	1,527	\$ 17,597,803
39	Nov-11	\$ 17,682,212	\$ -	\$ -	\$ -	\$ 17,682,212	\$ 86,348	\$ 17,768,560	\$	-	\$ 17,682,212
40	Dec-11	\$ 17,768,560	\$ -	\$ -	\$ -	\$ 17,768,560	\$ 86,770	\$ 17,855,330	\$	-	\$ 17,768,560
41	Jan-12	\$ 17,855,330	\$ -	\$ -	\$ -	\$ 17,855,330	\$ 87,194	\$ 17,942,523	\$	-	\$ 17,855,330
42	Feb-12	\$ 17,942,523	\$ -	\$ -	\$ -	\$ 17,942,523	\$ 87,619	\$ 18,030,143	\$	-	\$ 17,942,523
43	Mar-12	\$ 18,030,143	\$ -	\$ -	\$ -	\$ 18,030,143	\$ 88,047	\$ 18,118,190	\$	-	\$ 18,030,143
44	Apr-12	\$ 18,118,190	\$ -	\$ -	\$ -	\$ 18,118,190	\$ 88,477	\$ 18,206,667	\$	-	\$ 18,118,190
45	May-12	\$ 18,206,667	\$ -	\$ -	\$ -	\$ 18,206,667	\$ 88,909	\$ 18,295,576	\$	-	\$ 18,206,667
46	Jun-12	\$ 18,295,576	\$ -	\$ -	\$ -	\$ 18,295,576	\$ 89,343	\$ 18,384,920	\$	-	\$ 18,295,576
47	Jul-12	\$ 18,384,920	\$ -	\$ -	\$ -	\$ 18,384,920	\$ 89,780	\$ 18,474,699	\$	-	\$ 18,384,920
48	Aug-12	\$ 18,474,699	\$ -	\$ -	\$ -	\$ 18,474,699	\$ 90,218	\$ 18,564,917	\$	-	\$ 18,474,699
49	Sep-12	\$ 18,564,917	\$ -	\$ -	\$ -	\$ 18,564,917	\$ 90,659	\$ 18,655,576	\$	-	\$ 18,564,917
50	Oct-12	\$ 18,655,576	\$ -	\$ -	\$ -	\$ 18,655,576	\$ 91,101	\$ 18,746,677	\$	-	\$ 18,655,576
51	Nov-12	\$ 18,746,677	\$ -	\$ -	\$ -	\$ 18,746,677	\$ 91,546	\$ 18,838,224	\$	-	\$ 18,746,677
52											
53		Total Charges	\$ 14,896,537			Total Carrying Cost	\$ 3,941,686				

The Dayton Power and Light Company
Case No. 12-3062-EL-RDR
Storm Cost Recovery Rider
Calculation of Carrying Charges
Non-O&M Revenue Requirements
March 2009 - February 2013

Data: Actual and Forecasted
Type of Filing: Original
Work Paper Reference No(s): None

WPC-2
Page 1 of 2
Witness Responsible: Dona Seger-Lawson

		MONTHLY ACTIVITY								CARRYING COST CALCULATION	
Line	Period	First of Month Balance	2008-2012 Revenue Requirement	Amount Collected	NET AMOUNT	End of Month before Carrying Cost	Carrying Cost @ 5.86%	End of Month Balance	Less: One-half Monthly Amount	Total Applicable to Carrying Cost	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	
			Schedule B-5, Line 17		(F) = (D) + (E)	(G) = (C) + (F)	(H) = (K) * (5.38% / 12)	(I) = (G) + (H)	(J) = - (F) * 0.5	(K) = (G) + (J)	
1	Mar-09	\$ -	\$ 1,519,992	\$ -	\$ 1,519,992	\$ 1,519,992	\$ 3,711	\$ 1,523,703	\$ (759,996)	\$ 759,996	
2	Apr-09	\$ 1,523,703	\$ -	\$ -	\$ -	\$ 1,523,703	\$ 7,441	\$ 1,531,144	\$ -	\$ 1,523,703	
3	May-09	\$ 1,531,144	\$ -	\$ -	\$ -	\$ 1,531,144	\$ 7,477	\$ 1,538,621	\$ -	\$ 1,531,144	
4	Jun-09	\$ 1,538,621	\$ -	\$ -	\$ -	\$ 1,538,621	\$ 7,514	\$ 1,546,134	\$ -	\$ 1,538,621	
5	Jul-09	\$ 1,546,134	\$ -	\$ -	\$ -	\$ 1,546,134	\$ 7,550	\$ 1,553,685	\$ -	\$ 1,546,134	
6	Aug-09	\$ 1,553,685	\$ -	\$ -	\$ -	\$ 1,553,685	\$ 7,587	\$ 1,561,272	\$ -	\$ 1,553,685	
7	Sep-09	\$ 1,561,272	\$ -	\$ -	\$ -	\$ 1,561,272	\$ 7,624	\$ 1,568,896	\$ -	\$ 1,561,272	
8	Oct-09	\$ 1,568,896	\$ -	\$ -	\$ -	\$ 1,568,896	\$ 7,661	\$ 1,576,558	\$ -	\$ 1,568,896	
9	Nov-09	\$ 1,576,558	\$ -	\$ -	\$ -	\$ 1,576,558	\$ 7,699	\$ 1,584,256	\$ -	\$ 1,576,558	
10	Dec-09	\$ 1,584,256	\$ -	\$ -	\$ -	\$ 1,584,256	\$ 7,736	\$ 1,591,993	\$ -	\$ 1,584,256	
11	Jan-10	\$ 1,591,993	\$ -	\$ -	\$ -	\$ 1,591,993	\$ 7,774	\$ 1,599,767	\$ -	\$ 1,591,993	
12	Feb-10	\$ 1,599,767	\$ -	\$ -	\$ -	\$ 1,599,767	\$ 7,812	\$ 1,607,579	\$ -	\$ 1,599,767	
13	Mar-10	\$ 1,607,579	2,368,649	\$ -	2,368,649	\$ 3,976,228	\$ 13,634	\$ 3,989,862	\$ (1,184,324)	\$ 2,791,904	
14	Apr-10	\$ 3,989,862	\$ -	\$ -	\$ -	\$ 3,989,862	\$ 19,484	\$ 4,009,346	\$ -	\$ 3,989,862	
15	May-10	\$ 4,009,346	\$ -	\$ -	\$ -	\$ 4,009,346	\$ 19,579	\$ 4,028,925	\$ -	\$ 4,009,346	
16	Jun-10	\$ 4,028,925	\$ -	\$ -	\$ -	\$ 4,028,925	\$ 19,675	\$ 4,048,599	\$ -	\$ 4,028,925	
17	Jul-10	\$ 4,048,599	\$ -	\$ -	\$ -	\$ 4,048,599	\$ 19,771	\$ 4,068,370	\$ -	\$ 4,048,599	
18	Aug-10	\$ 4,068,370	\$ -	\$ -	\$ -	\$ 4,068,370	\$ 19,867	\$ 4,088,237	\$ -	\$ 4,068,370	
19	Sep-10	\$ 4,088,237	\$ -	\$ -	\$ -	\$ 4,088,237	\$ 19,964	\$ 4,108,201	\$ -	\$ 4,088,237	
20	Oct-10	\$ 4,108,201	\$ -	\$ -	\$ -	\$ 4,108,201	\$ 20,062	\$ 4,128,263	\$ -	\$ 4,108,201	
21	Nov-10	\$ 4,128,263	\$ -	\$ -	\$ -	\$ 4,128,263	\$ 20,160	\$ 4,148,423	\$ -	\$ 4,128,263	
22	Dec-10	\$ 4,148,423	\$ -	\$ -	\$ -	\$ 4,148,423	\$ 20,258	\$ 4,168,681	\$ -	\$ 4,148,423	
23	Jan-11	\$ 4,168,681	\$ -	\$ -	\$ -	\$ 4,168,681	\$ 20,357	\$ 4,189,038	\$ -	\$ 4,168,681	
24	Feb-11	\$ 4,189,038	\$ -	\$ -	\$ -	\$ 4,189,038	\$ 20,456	\$ 4,209,494	\$ -	\$ 4,189,038	
25	Mar-11	\$ 4,209,494	2,962,750	\$ -	2,962,750	\$ 7,172,245	\$ 27,790	\$ 7,200,035	\$ (1,481,375)	\$ 5,690,870	
26	Apr-11	\$ 7,200,035	\$ -	\$ -	\$ -	\$ 7,200,035	\$ 35,160	\$ 7,235,195	\$ -	\$ 7,200,035	
27	May-11	\$ 7,235,195	\$ -	\$ -	\$ -	\$ 7,235,195	\$ 35,332	\$ 7,270,527	\$ -	\$ 7,235,195	
28	Jun-11	\$ 7,270,527	\$ -	\$ -	\$ -	\$ 7,270,527	\$ 35,504	\$ 7,306,032	\$ -	\$ 7,270,527	
29	Jul-11	\$ 7,306,032	\$ -	\$ -	\$ -	\$ 7,306,032	\$ 35,678	\$ 7,341,709	\$ -	\$ 7,306,032	
30	Aug-11	\$ 7,341,709	\$ -	\$ -	\$ -	\$ 7,341,709	\$ 35,852	\$ 7,377,561	\$ -	\$ 7,341,709	
31	Sep-11	\$ 7,377,561	\$ -	\$ -	\$ -	\$ 7,377,561	\$ 36,027	\$ 7,413,589	\$ -	\$ 7,377,561	
32	Oct-11	\$ 7,413,589	\$ -	\$ -	\$ -	\$ 7,413,589	\$ 36,203	\$ 7,449,792	\$ -	\$ 7,413,589	
33	Nov-11	\$ 7,449,792	\$ -	\$ -	\$ -	\$ 7,449,792	\$ 36,380	\$ 7,486,171	\$ -	\$ 7,449,792	
34	Dec-11	\$ 7,486,171	\$ -	\$ -	\$ -	\$ 7,486,171	\$ 36,557	\$ 7,522,729	\$ -	\$ 7,486,171	
35	Jan-12	\$ 7,522,729	\$ -	\$ -	\$ -	\$ 7,522,729	\$ 36,736	\$ 7,559,465	\$ -	\$ 7,522,729	
36	Feb-12	\$ 7,559,465	\$ -	\$ -	\$ -	\$ 7,559,465	\$ 36,915	\$ 7,596,380	\$ -	\$ 7,559,465	
37	Mar-12	\$ 7,596,380	3,722,934	\$ -	3,722,934	\$ 11,319,314	\$ 46,186	\$ 11,365,500	\$ (1,861,467)	\$ 9,457,847	
38	Apr-12	\$ 11,365,500	\$ -	\$ -	\$ -	\$ 11,365,500	\$ 55,502	\$ 11,421,001	\$ -	\$ 11,365,500	
39	May-12	\$ 11,421,001	\$ -	\$ -	\$ -	\$ 11,421,001	\$ 55,773	\$ 11,476,774	\$ -	\$ 11,421,001	
40	Jun-12	\$ 11,476,774	\$ -	\$ -	\$ -	\$ 11,476,774	\$ 56,045	\$ 11,532,819	\$ -	\$ 11,476,774	
41	Jul-12	\$ 11,532,819	\$ -	\$ -	\$ -	\$ 11,532,819	\$ 56,319	\$ 11,589,138	\$ -	\$ 11,532,819	
42	Aug-12	\$ 11,589,138	\$ -	\$ -	\$ -	\$ 11,589,138	\$ 56,594	\$ 11,645,731	\$ -	\$ 11,589,138	
43	Sep-12	\$ 11,645,731	\$ -	\$ -	\$ -	\$ 11,645,731	\$ 56,870	\$ 11,702,601	\$ -	\$ 11,645,731	
44	Oct-12	\$ 11,702,601	\$ -	\$ -	\$ -	\$ 11,702,601	\$ 57,148	\$ 11,759,749	\$ -	\$ 11,702,601	
45	Nov-12	\$ 11,759,749	\$ -	\$ -	\$ -	\$ 11,759,749	\$ 57,427	\$ 11,817,176	\$ -	\$ 11,759,749	
46	Dec-12	\$ 11,817,176	\$ -	\$ -	\$ -	\$ 11,817,176	\$ 57,707	\$ 11,874,883	\$ -	\$ 11,817,176	
47	Jan-13	\$ 11,874,883	\$ -	\$ -	\$ -	\$ 11,874,883	\$ 57,989	\$ 11,932,872	\$ -	\$ 11,874,883	
48	Feb-13	\$ 11,932,872	\$ -	\$ -	\$ -	\$ 11,932,872	\$ 58,272	\$ 11,991,144	\$ -	\$ 11,932,872	
49											
50		Total Cost	\$ 10,574,325			Total Carrying Cost	\$ 1,416,819				

The Dayton Power and Light Company
Case No. 12-3062-EL-RDR
Storm Cost Recovery Rider
Calculation of Carrying Charges
Non-O&M Revenue Requirements
March 2013 - February 2016

Data: Forecasted
Type of Filing: Original
Work Paper Reference No(s): None

WPC-2
Page 2 of 2
Witness Responsible: Dona Seger-Lawson

Line (A)	Period (B)	MONTHLY ACTIVITY								CARRYING COST CALCULATION	
		First of Month Balance (C)	2008-2012 Revenue Requirement (D) Schedule B-1, Line 17	Amount Collected (CR) (E)	NET AMOUNT (F) (F) = (D) + (E)	End of Month before Carrying Cost (G) (G) = (C) + (F)	Carrying Cost @ 5.86% (H) (H) = (G) * (5.38% / 12)	End of Month Balance (I) (I) = (G) + (H)		Less: One-half Monthly Amount (J) (J) = - (F) * 0.5	Total Applicable to Carrying Cost (K) (K) = (G) + (J)
1	Mar-13	\$ 11,991,144	\$ 4,691,862	\$ (767,361)	\$ 3,924,501	\$ 15,915,645	\$ 68,139	\$ 15,983,784	\$	(1,962,251)	\$ 13,953,395
2	Apr-13	\$ 15,983,784	\$ -	\$ (767,361)	\$ (767,361)	\$ 15,216,424	\$ 76,181	\$ 15,292,604	\$	383,680	\$ 15,600,104
3	May-13	\$ 15,292,604	\$ -	\$ (767,361)	\$ (767,361)	\$ 14,525,243	\$ 72,805	\$ 14,598,048	\$	383,680	\$ 14,908,924
4	Jun-13	\$ 14,598,048	\$ -	\$ (767,361)	\$ (767,361)	\$ 13,830,688	\$ 69,413	\$ 13,900,101	\$	383,680	\$ 14,214,368
5	Jul-13	\$ 13,900,101	\$ -	\$ (767,361)	\$ (767,361)	\$ 13,132,740	\$ 66,005	\$ 13,198,746	\$	383,680	\$ 13,516,421
6	Aug-13	\$ 13,198,746	\$ -	\$ (767,361)	\$ (767,361)	\$ 12,431,385	\$ 62,580	\$ 12,493,965	\$	383,680	\$ 12,815,065
7	Sep-13	\$ 12,493,965	\$ -	\$ (767,361)	\$ (767,361)	\$ 11,726,604	\$ 59,139	\$ 11,785,743	\$	383,680	\$ 12,110,285
8	Oct-13	\$ 11,785,743	\$ -	\$ (767,361)	\$ (767,361)	\$ 11,018,382	\$ 55,680	\$ 11,074,062	\$	383,680	\$ 11,402,062
9	Nov-13	\$ 11,074,062	\$ -	\$ (767,361)	\$ (767,361)	\$ 10,306,701	\$ 52,205	\$ 10,358,906	\$	383,680	\$ 10,690,381
10	Dec-13	\$ 10,358,906	\$ -	\$ (767,361)	\$ (767,361)	\$ 9,591,545	\$ 48,712	\$ 9,640,257	\$	383,680	\$ 9,975,225
11	Jan-14	\$ 9,640,257	\$ -	\$ (767,361)	\$ (767,361)	\$ 8,872,896	\$ 45,203	\$ 8,918,099	\$	383,680	\$ 9,256,577
12	Feb-14	\$ 8,918,099	\$ -	\$ (767,361)	\$ (767,361)	\$ 8,150,739	\$ 41,676	\$ 8,192,415	\$	383,680	\$ 8,534,419
13	Mar-14	\$ 8,192,415	\$ 4,818,915	\$ (767,361)	\$ 4,051,555	\$ 12,243,970	\$ 49,899	\$ 12,293,868	\$	(2,025,777)	\$ 10,218,192
14	Apr-14	\$ 12,293,868	\$ -	\$ (767,361)	\$ (767,361)	\$ 11,526,508	\$ 58,161	\$ 11,584,669	\$	383,680	\$ 11,910,188
15	May-14	\$ 11,584,669	\$ -	\$ (767,361)	\$ (767,361)	\$ 10,817,308	\$ 54,698	\$ 10,872,006	\$	383,680	\$ 11,200,989
16	Jun-14	\$ 10,872,006	\$ -	\$ (767,361)	\$ (767,361)	\$ 10,104,645	\$ 51,218	\$ 10,155,863	\$	383,680	\$ 10,488,326
17	Jul-14	\$ 10,155,863	\$ -	\$ (767,361)	\$ (767,361)	\$ 9,388,503	\$ 47,721	\$ 9,436,223	\$	383,680	\$ 9,772,183
18	Aug-14	\$ 9,436,223	\$ -	\$ (767,361)	\$ (767,361)	\$ 8,668,863	\$ 44,207	\$ 8,713,069	\$	383,680	\$ 9,052,543
19	Sep-14	\$ 8,713,069	\$ -	\$ (767,361)	\$ (767,361)	\$ 7,945,708	\$ 40,675	\$ 7,986,384	\$	383,680	\$ 8,329,389
20	Oct-14	\$ 7,986,384	\$ -	\$ (767,361)	\$ (767,361)	\$ 7,219,023	\$ 37,127	\$ 7,256,149	\$	383,680	\$ 7,602,703
21	Nov-14	\$ 7,256,149	\$ -	\$ (767,361)	\$ (767,361)	\$ 6,488,788	\$ 33,561	\$ 6,522,349	\$	383,680	\$ 6,872,469
22	Dec-14	\$ 6,522,349	\$ -	\$ (767,361)	\$ (767,361)	\$ 5,754,988	\$ 29,977	\$ 5,784,965	\$	383,680	\$ 6,138,669
23	Jan-15	\$ 5,784,965	\$ -	\$ (767,361)	\$ (767,361)	\$ 5,017,605	\$ 26,376	\$ 5,043,981	\$	383,680	\$ 5,401,285
24	Feb-15	\$ 5,043,981	\$ -	\$ (767,361)	\$ (767,361)	\$ 4,276,620	\$ 22,758	\$ 4,299,378	\$	383,680	\$ 4,660,300
25	Mar-15	\$ 4,299,378	\$ 4,656,305	\$ (767,361)	\$ 3,888,944	\$ 8,188,322	\$ 30,491	\$ 8,218,813	\$	(1,944,472)	\$ 6,243,850
26	Apr-15	\$ 8,218,813	\$ -	\$ (767,361)	\$ (767,361)	\$ 7,451,452	\$ 38,262	\$ 7,489,714	\$	383,680	\$ 7,835,132
27	May-15	\$ 7,489,714	\$ -	\$ (767,361)	\$ (767,361)	\$ 6,722,353	\$ 34,701	\$ 6,757,054	\$	383,680	\$ 7,106,033
28	Jun-15	\$ 6,757,054	\$ -	\$ (767,361)	\$ (767,361)	\$ 5,989,693	\$ 31,123	\$ 6,020,816	\$	383,680	\$ 6,373,373
29	Jul-15	\$ 6,020,816	\$ -	\$ (767,361)	\$ (767,361)	\$ 5,253,456	\$ 27,528	\$ 5,280,984	\$	383,680	\$ 5,637,136
30	Aug-15	\$ 5,280,984	\$ -	\$ (767,361)	\$ (767,361)	\$ 4,513,623	\$ 23,915	\$ 4,537,538	\$	383,680	\$ 4,897,303
31	Sep-15	\$ 4,537,538	\$ -	\$ (767,361)	\$ (767,361)	\$ 3,770,177	\$ 20,285	\$ 3,790,462	\$	383,680	\$ 4,153,857
32	Oct-15	\$ 3,790,462	\$ -	\$ (767,361)	\$ (767,361)	\$ 3,023,101	\$ 16,636	\$ 3,039,737	\$	383,680	\$ 3,406,781
33	Nov-15	\$ 3,039,737	\$ -	\$ (767,361)	\$ (767,361)	\$ 2,272,377	\$ 12,970	\$ 2,285,347	\$	383,680	\$ 2,656,057
34	Dec-15	\$ 2,285,347	\$ -	\$ (767,361)	\$ (767,361)	\$ 1,517,986	\$ 9,286	\$ 1,527,273	\$	383,680	\$ 1,901,667
35	Jan-16	\$ 1,527,273	\$ -	\$ (767,361)	\$ (767,361)	\$ 759,912	\$ 5,585	\$ 765,496	\$	383,680	\$ 1,143,592
36	Feb-16	\$ 765,496	\$ -	\$ (767,361)	\$ (767,361)	\$ (1,865)	\$ 1,865	\$ (0)	\$	383,680	\$ 381,816
37											
38		Total Cost	\$ 14,167,082			Total Carrying Cost	\$ 1,466,763				

The Dayton Power and Light Company
Case No. 12-3062-EL-RDR
Storm Cost Recovery Rider
Calculation of Forecasted Carrying Charges
Storm Operation & Maintenance Costs
December 2012 - February 2016

Data: Forecasted
Type of Filing: Original
Work Paper Reference No(s): WPC-1

WPC-3
Page 1 of 1
Witness Responsible: Dona Seger-Lawson

		MONTHLY ACTIVITY										CARRYING COST CALCULATION	
Line	Period	First of Month Balance	Storm Costs	Amount Collected	NET AMOUNT	End of Month before Carrying Cost	Carrying Cost @ 5.38% or 5.86% ^4	End of Month Balance	Less: One-half Monthly Amount	Total Applicable to Carrying Cost			
(A)	(B)	(C)	(D)	(E)	(F) = (D) + (E)	(G) = (C) + (F)	(H) = (K) * (5.38% / 12)	(I) = (G) + (H)	(J) = - (F) * 0.5	(K) = (G) + (J)			
1	Dec-12	\$ 18,838,224	^1 \$ 4,763,244	^2 \$ -	\$ 4,763,244	\$ 23,601,468	\$ 103,624	\$ 23,705,091	\$ (2,381,622)	\$ 21,219,846			
2	Jan-13	\$ 23,705,091	\$ -	\$ -	\$ -	\$ 23,705,091	\$ 115,760	\$ 23,820,851	\$ -	\$ 23,705,091			
3	Feb-13	\$ 23,820,851	\$ -	\$ -	\$ -	\$ 23,820,851	\$ 116,325	\$ 23,937,176	\$ -	\$ 23,820,851			
4	Mar-13	\$ 23,937,176	\$ 10,035,297	^3 \$ (1,021,028)	\$ 9,014,269	\$ 32,951,445	\$ 127,525	\$ 33,078,970	\$ (4,507,134)	\$ 28,444,311			
5	Apr-13	\$ 33,078,970	\$ -	\$ (1,021,028)	\$ (1,021,028)	\$ 32,057,943	\$ 146,015	\$ 32,203,958	\$ 510,514	\$ 32,568,456			
6	May-13	\$ 32,203,958	\$ -	\$ (1,021,028)	\$ (1,021,028)	\$ 31,182,930	\$ 142,092	\$ 31,325,022	\$ 510,514	\$ 31,693,444			
7	Jun-13	\$ 31,325,022	\$ -	\$ (1,021,028)	\$ (1,021,028)	\$ 30,303,994	\$ 138,152	\$ 30,442,146	\$ 510,514	\$ 30,814,508			
8	Jul-13	\$ 30,442,146	\$ -	\$ (1,021,028)	\$ (1,021,028)	\$ 29,421,118	\$ 134,193	\$ 29,555,312	\$ 510,514	\$ 29,931,632			
9	Aug-13	\$ 29,555,312	\$ -	\$ (1,021,028)	\$ (1,021,028)	\$ 28,534,284	\$ 130,218	\$ 28,664,501	\$ 510,514	\$ 29,044,798			
10	Sep-13	\$ 28,664,501	\$ -	\$ (1,021,028)	\$ (1,021,028)	\$ 27,643,473	\$ 126,224	\$ 27,769,697	\$ 510,514	\$ 28,153,987			
11	Oct-13	\$ 27,769,697	\$ -	\$ (1,021,028)	\$ (1,021,028)	\$ 26,748,669	\$ 122,212	\$ 26,870,881	\$ 510,514	\$ 27,259,183			
12	Nov-13	\$ 26,870,881	\$ -	\$ (1,021,028)	\$ (1,021,028)	\$ 25,849,853	\$ 118,182	\$ 25,968,036	\$ 510,514	\$ 26,360,367			
13	Dec-13	\$ 25,968,036	\$ -	\$ (1,021,028)	\$ (1,021,028)	\$ 24,947,008	\$ 114,135	\$ 25,061,142	\$ 510,514	\$ 25,457,522			
14	Jan-14	\$ 25,061,142	\$ -	\$ (1,021,028)	\$ (1,021,028)	\$ 24,040,115	\$ 110,069	\$ 24,150,183	\$ 510,514	\$ 24,550,628			
15	Feb-14	\$ 24,150,183	\$ -	\$ (1,021,028)	\$ (1,021,028)	\$ 23,129,155	\$ 105,985	\$ 23,235,140	\$ 510,514	\$ 23,639,669			
16	Mar-14	\$ 23,235,140	\$ -	\$ (1,021,028)	\$ (1,021,028)	\$ 22,214,112	\$ 101,882	\$ 22,315,994	\$ 510,514	\$ 22,724,626			
17	Apr-14	\$ 22,315,994	\$ -	\$ (1,021,028)	\$ (1,021,028)	\$ 21,294,966	\$ 97,761	\$ 21,392,727	\$ 510,514	\$ 21,805,480			
18	May-14	\$ 21,392,727	\$ -	\$ (1,021,028)	\$ (1,021,028)	\$ 20,371,700	\$ 93,622	\$ 20,465,321	\$ 510,514	\$ 20,882,213			
19	Jun-14	\$ 20,465,321	\$ -	\$ (1,021,028)	\$ (1,021,028)	\$ 19,444,294	\$ 89,464	\$ 19,533,758	\$ 510,514	\$ 19,954,808			
20	Jul-14	\$ 19,533,758	\$ -	\$ (1,021,028)	\$ (1,021,028)	\$ 18,512,730	\$ 85,288	\$ 18,598,017	\$ 510,514	\$ 19,023,244			
21	Aug-14	\$ 18,598,017	\$ -	\$ (1,021,028)	\$ (1,021,028)	\$ 17,576,989	\$ 81,092	\$ 17,658,082	\$ 510,514	\$ 18,087,503			
22	Sep-14	\$ 17,658,082	\$ -	\$ (1,021,028)	\$ (1,021,028)	\$ 16,637,054	\$ 76,878	\$ 16,713,932	\$ 510,514	\$ 17,147,568			
23	Oct-14	\$ 16,713,932	\$ -	\$ (1,021,028)	\$ (1,021,028)	\$ 15,692,904	\$ 72,645	\$ 15,765,550	\$ 510,514	\$ 16,203,418			
24	Nov-14	\$ 15,765,550	\$ -	\$ (1,021,028)	\$ (1,021,028)	\$ 14,744,522	\$ 68,393	\$ 14,812,915	\$ 510,514	\$ 15,255,036			
25	Dec-14	\$ 14,812,915	\$ -	\$ (1,021,028)	\$ (1,021,028)	\$ 13,791,887	\$ 64,122	\$ 13,856,010	\$ 510,514	\$ 14,302,401			
26	Jan-15	\$ 13,856,010	\$ -	\$ (1,021,028)	\$ (1,021,028)	\$ 12,834,982	\$ 59,832	\$ 12,894,814	\$ 510,514	\$ 13,345,496			
27	Feb-15	\$ 12,894,814	\$ -	\$ (1,021,028)	\$ (1,021,028)	\$ 11,873,786	\$ 55,523	\$ 11,929,309	\$ 510,514	\$ 12,384,300			
28	Mar-15	\$ 11,929,309	\$ -	\$ (1,021,028)	\$ (1,021,028)	\$ 10,908,281	\$ 51,194	\$ 10,959,476	\$ 510,514	\$ 11,418,795			
29	Apr-15	\$ 10,959,476	\$ -	\$ (1,021,028)	\$ (1,021,028)	\$ 9,938,448	\$ 46,846	\$ 9,985,294	\$ 510,514	\$ 10,448,962			
30	May-15	\$ 9,985,294	\$ -	\$ (1,021,028)	\$ (1,021,028)	\$ 8,964,266	\$ 42,479	\$ 9,006,745	\$ 510,514	\$ 9,474,780			
31	Jun-15	\$ 9,006,745	\$ -	\$ (1,021,028)	\$ (1,021,028)	\$ 7,985,717	\$ 38,091	\$ 8,023,808	\$ 510,514	\$ 8,496,231			
32	Jul-15	\$ 8,023,808	\$ -	\$ (1,021,028)	\$ (1,021,028)	\$ 7,002,780	\$ 33,685	\$ 7,036,465	\$ 510,514	\$ 7,513,294			
33	Aug-15	\$ 7,036,465	\$ -	\$ (1,021,028)	\$ (1,021,028)	\$ 6,015,437	\$ 29,258	\$ 6,044,695	\$ 510,514	\$ 6,525,951			
34	Sep-15	\$ 6,044,695	\$ -	\$ (1,021,028)	\$ (1,021,028)	\$ 5,023,667	\$ 24,812	\$ 5,048,479	\$ 510,514	\$ 5,534,181			
35	Oct-15	\$ 5,048,479	\$ -	\$ (1,021,028)	\$ (1,021,028)	\$ 4,027,451	\$ 20,345	\$ 4,047,796	\$ 510,514	\$ 4,537,965			
36	Nov-15	\$ 4,047,796	\$ -	\$ (1,021,028)	\$ (1,021,028)	\$ 3,026,768	\$ 15,859	\$ 3,042,627	\$ 510,514	\$ 3,537,282			
37	Dec-15	\$ 3,042,627	\$ -	\$ (1,021,028)	\$ (1,021,028)	\$ 2,021,599	\$ 11,352	\$ 2,032,952	\$ 510,514	\$ 2,532,113			
38	Jan-16	\$ 2,032,952	\$ -	\$ (1,021,028)	\$ (1,021,028)	\$ 1,011,924	\$ 6,826	\$ 1,018,749	\$ 510,514	\$ 1,522,438			
39	Feb-16	\$ 1,018,749	\$ -	\$ (1,021,028)	\$ (1,021,028)	\$ (2,279)	\$ 2,279	\$ 0	\$ 510,514	\$ 508,235			
40													
41													
Total Carrying Cost							\$ 3,120,239						

^1 - End of month balance (November 2012) from WPC-1, Col (I), Line 51.
^2 - Total 2012 Deferred Derecho O&M from Schedule C-1, Col (C), Line 9.
^3 - Total 2011 Major Event Storm O&M from Schedule C-1, Col (C), Line 7.
^4 - The carrying costs for December 2012 - February 2013 are 5.86% and the carrying costs for March 2013 - February 2016 are 5.38%.

The Dayton Power and Light Company
Case No. 12-3062-EL-RDR
Storm Cost Recovery Rider
Monthly Personal Property Tax

Data: Actual and Forecasted
Type of Filing: Original
Work Paper Reference No(s): WPC-5

WPC-4
Page 1 of 1
Witness Responsible: Greg S. Campbell

Line	Description	Balance at March	Balance at April	Balance at May	Balance at June	Balance at July	Balance at August	Balance at September	Balance at October	Balance at November	Balance at December	Balance at January	Balance at February	Total	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1	3/1/2009 - 2/28/2010														
2	2008 Hurricane Ike	\$ 18,542	\$ 18,542	\$ 18,542	\$ 18,542	\$ 18,542	\$ 18,542	\$ 18,542	\$ 18,542	\$ 18,542	\$ 18,542	\$ 88,661	\$ 88,661	\$ 362,738	WPC-5, pg 1, Line 16 / 12
3	2011 Storms	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	WPC-5, pg 1, Line 27 / 12
4	2012 Derecho	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	WPC-5, pg 1, Line 38 / 12
5															
6	Total	\$ 18,542	\$ 18,542	\$ 18,542	\$ 18,542	\$ 18,542	\$ 18,542	\$ 18,542	\$ 18,542	\$ 18,542	\$ 18,542	\$ 88,661	\$ 88,661	\$ 362,738	Sum Lines 2 through 4
7															
8	3/1/2010 - 2/28/2011														
9	2008 Hurricane Ike	\$ 88,661	\$ 88,661	\$ 88,661	\$ 88,661	\$ 88,661	\$ 88,661	\$ 88,661	\$ 88,661	\$ 88,661	\$ 88,661	\$ 86,106	\$ 86,106	\$ 1,058,818	WPC-5, pg 1, Line 16 / 12
10	2011 Storms	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	WPC-5, pg 1, Line 27 / 12
11	2012 Derecho	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	WPC-5, pg 1, Line 38 / 12
12															
13	Total	\$ 88,661	\$ 88,661	\$ 88,661	\$ 88,661	\$ 88,661	\$ 88,661	\$ 88,661	\$ 88,661	\$ 88,661	\$ 88,661	\$ 86,106	\$ 86,106	\$ 1,058,818	Sum Lines 9 through 11
14															
15	3/1/2011 - 2/29/2012														
16	2008 Hurricane Ike	\$ 86,106	\$ 86,106	\$ 86,106	\$ 86,106	\$ 86,106	\$ 86,106	\$ 86,106	\$ 86,106	\$ 86,106	\$ 86,106	\$ 82,400	\$ 82,400	\$ 1,025,857	WPC-5, pg 1, Line 16 / 12
17	2011 Storms	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,865	\$ 35,865	\$ 71,729	WPC-5, pg 1, Line 27 / 12
18	2012 Derecho	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	WPC-5, pg 1, Line 38 / 12
19															
20	Total	\$ 86,106	\$ 86,106	\$ 86,106	\$ 86,106	\$ 86,106	\$ 86,106	\$ 86,106	\$ 86,106	\$ 86,106	\$ 86,106	\$ 118,264	\$ 118,264	\$ 1,097,586	Sum Lines 16 through 18
21															
22	3/1/2012 - 2/28/2013														
23	2008 Hurricane Ike	\$ 82,400	\$ 82,400	\$ 82,400	\$ 82,400	\$ 82,400	\$ 82,400	\$ 82,400	\$ 82,400	\$ 82,400	\$ 82,400	\$ 78,693	\$ 78,693	\$ 981,382	WPC-5, pg 1, Line 16 / 12
24	2011 Storms	\$ 35,865	\$ 35,865	\$ 35,865	\$ 35,865	\$ 35,865	\$ 35,865	\$ 35,865	\$ 35,865	\$ 35,865	\$ 35,865	\$ 34,401	\$ 34,401	\$ 427,448	WPC-5, pg 1, Line 27 / 12
25	2012 Derecho	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,348	\$ 30,348	\$ 60,697	WPC-5, pg 1, Line 38 / 12
26															
27	Total	\$ 118,264	\$ 118,264	\$ 118,264	\$ 118,264	\$ 118,264	\$ 118,264	\$ 118,264	\$ 118,264	\$ 118,264	\$ 118,264	\$ 143,442	\$ 143,442	\$ 1,469,526	Sum Lines 23 through 25
28															
29	3/1/2013 - 2/28/2014														
30	2008 Hurricane Ike	\$ 78,693	\$ 78,693	\$ 78,693	\$ 78,693	\$ 78,693	\$ 78,693	\$ 78,693	\$ 78,693	\$ 78,693	\$ 78,693	\$ 74,987	\$ 74,987	\$ 936,904	WPC-5, pg 1, Line 16 / 12
31	2011 Storms	\$ 34,401	\$ 34,401	\$ 34,401	\$ 34,401	\$ 34,401	\$ 34,401	\$ 34,401	\$ 34,401	\$ 34,401	\$ 34,401	\$ 32,937	\$ 32,937	\$ 409,882	WPC-5, pg 1, Line 27 / 12
32	2012 Derecho	\$ 30,348	\$ 30,348	\$ 30,348	\$ 30,348	\$ 30,348	\$ 30,348	\$ 30,348	\$ 30,348	\$ 30,348	\$ 30,348	\$ 29,110	\$ 29,110	\$ 361,703	WPC-5, pg 1, Line 38 / 12
33															
34	Total	\$ 143,442	\$ 143,442	\$ 143,442	\$ 143,442	\$ 143,442	\$ 143,442	\$ 143,442	\$ 143,442	\$ 143,442	\$ 143,442	\$ 137,033	\$ 137,033	\$ 1,708,488	Sum Lines 30 through 32
35															
36	3/1/2014 - 2/28/2015														
37	2008 Hurricane Ike	\$ 74,987	\$ 74,987	\$ 74,987	\$ 74,987	\$ 74,987	\$ 74,987	\$ 74,987	\$ 74,987	\$ 74,987	\$ 74,987	\$ 71,280	\$ 71,280	\$ 892,427	WPC-5, pg 1, Line 16 / 12
38	2011 Storms	\$ 32,937	\$ 32,937	\$ 32,937	\$ 32,937	\$ 32,937	\$ 32,937	\$ 32,937	\$ 32,937	\$ 32,937	\$ 32,937	\$ 31,473	\$ 31,473	\$ 392,315	WPC-5, pg 1, Line 27 / 12
39	2012 Derecho	\$ 29,110	\$ 29,110	\$ 29,110	\$ 29,110	\$ 29,110	\$ 29,110	\$ 29,110	\$ 29,110	\$ 29,110	\$ 29,110	\$ 27,871	\$ 27,871	\$ 346,838	WPC-5, pg 1, Line 38 / 12
40															
41	Total	\$ 137,033	\$ 137,033	\$ 137,033	\$ 137,033	\$ 137,033	\$ 137,033	\$ 137,033	\$ 137,033	\$ 137,033	\$ 137,033	\$ 130,624	\$ 130,624	\$ 1,631,580	Sum Lines 37 through 39
42															
43	3/1/2015 - 2/29/2016														
44	2008 Hurricane Ike	\$ 71,280	\$ 71,280	\$ 71,280	\$ 71,280	\$ 71,280	\$ 71,280	\$ 71,280	\$ 71,280	\$ 71,280	\$ 71,280	\$ 67,574	\$ 67,574	\$ 847,949	WPC-5, pg 1, Line 16 / 12
45	2011 Storms	\$ 31,473	\$ 31,473	\$ 31,473	\$ 31,473	\$ 31,473	\$ 31,473	\$ 31,473	\$ 31,473	\$ 31,473	\$ 31,473	\$ 30,009	\$ 30,009	\$ 374,749	WPC-5, pg 1, Line 27 / 12
46	2012 Derecho	\$ 27,871	\$ 27,871	\$ 27,871	\$ 27,871	\$ 27,871	\$ 27,871	\$ 27,871	\$ 27,871	\$ 27,871	\$ 27,871	\$ 26,632	\$ 26,632	\$ 331,974	WPC-5, pg 1, Line 38 / 12
47															
48	Total	\$ 130,624	\$ 130,624	\$ 130,624	\$ 130,624	\$ 130,624	\$ 130,624	\$ 130,624	\$ 130,624	\$ 130,624	\$ 130,624	\$ 124,215	\$ 124,215	\$ 1,554,672	Sum Lines 44 through 46

The Dayton Power and Light Company
Case No. 12-3062-EL-RDR
Storm Cost Recovery Rider
Annual Personal Property Tax Costs

Data: Actual and Forecasted
Type of Filing: Original
Work Paper Reference No(s): None

WPC-5
Page 1 of 2
Witness Responsible: Greg S. Campbell

Line	Description	Taxable Property Cost	2009	2010	2011	2012	2013	2014	2015	2016	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1		Accounting Records									
2	<u>2008 Hurricane Ike</u>										
3	2008 Additions	\$ 3,514,557	\$ 3,444,266	\$ 3,303,684	\$ 3,163,101	\$ 3,022,519	\$ 2,881,937	\$ 2,741,354	\$ 2,600,772	\$ 2,460,190	Line 3, Col (C) * Page 2, Col (C)
4	2009 Additions	\$ 13,257,738		\$ 12,992,583	\$ 12,462,274	\$ 11,931,964	\$ 11,401,655	\$ 10,871,345	\$ 10,341,036	\$ 9,810,726	Line 4, Col (C) * Page 2, Col (C)
5	Retirements - 1990	\$ (1,874)		\$ (493)	\$ (452)	\$ (409)	\$ (365)	\$ (324)	\$ (281)	\$ (281)	Line 5, Col (C) * Page 2, Col (C)
6	Retirements - 1987	\$ (1,459)		\$ (285)	\$ (252)	\$ (219)	\$ (219)	\$ (219)	\$ (219)	\$ (219)	Line 6, Col (C) * Page 2, Col (C)
7	Retirements - 1980 & older	\$ (266,067)		\$ (39,910)	\$ (39,910)	\$ (39,910)	\$ (39,910)	\$ (39,910)	\$ (39,910)	\$ (39,910)	Line 7, Col (C) * Page 2, Col (C)
8	Sub-total	\$ 16,502,895	\$ 3,444,266	\$ 16,255,579	\$ 15,584,761	\$ 14,913,946	\$ 14,243,097	\$ 13,572,247	\$ 12,901,398	\$ 12,230,506	Sum Lines 3 through 7
9											
10	List %		85.00%	85.00%	85.00%	85.00%	85.00%	85.00%	85.00%	85.00%	Accounting Records
11											
12	Taxable Value		\$ 2,927,626	\$ 13,817,242	\$ 13,247,047	\$ 12,676,854	\$ 12,106,633	\$ 11,536,410	\$ 10,966,188	\$ 10,395,930	Line 8 * Line 10
13											
14	Estimated Tax Rate		\$ 76.00	\$ 77.00	\$ 78.00	\$ 78.00	\$ 78.00	\$ 78.00	\$ 78.00	\$ 78.00	Accounting Records
15											
16	Tax Liability		\$ 222,500	\$ 1,063,928	\$ 1,033,270	\$ 988,795	\$ 944,317	\$ 899,840	\$ 855,363	\$ 810,883	Line 12 / 1000 * Line 14
17											
18											
19	<u>2011 Major Event Storms</u>	\$ 6,623,813				\$ 6,491,337	\$ 6,226,384	\$ 5,961,432	\$ 5,696,479	\$ 5,431,527	Line 19, Col (C) * Page 2, Col (C)
20											
21	List %		85.00%	85.00%	85.00%	85.00%	85.00%	85.00%	85.00%	85.00%	Accounting Records
22											
23	Taxable Value	\$ -	\$ -	\$ -	\$ -	\$ 5,517,636	\$ 5,292,427	\$ 5,067,217	\$ 4,842,007	\$ 4,616,798	Line 19 * Line 21
24											
25	Estimated Tax Rate	\$ 76.00	\$ 77.00	\$ 78.00	\$ 78.00	\$ 78.00	\$ 78.00	\$ 78.00	\$ 78.00	\$ 78.00	Accounting Records
26											
27	Tax Liability	\$ -	\$ -	\$ -	\$ -	\$ 430,376	\$ 412,809	\$ 395,243	\$ 377,677	\$ 360,110	Line 23 / 1000 * Line 25
28											
29											
30	<u>2012 Derecho</u>	\$ 5,605,010					\$ 5,492,910	\$ 5,268,709	\$ 5,044,509	\$ 4,820,309	Line 30, Col (C) * Page 2, Col (C)
31											
32	List %		85.00%	85.00%	85.00%	85.00%	85.00%	85.00%	85.00%	85.00%	Accounting Records
33											
34	Taxable Value	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,668,973	\$ 4,478,403	\$ 4,287,833	\$ 4,097,262	Line 30 * Line 32
35											
36	Estimated Tax Rate	\$ 76.00	\$ 77.00	\$ 78.00	\$ 78.00	\$ 78.00	\$ 78.00	\$ 78.00	\$ 78.00	\$ 78.00	Accounting Records
37											
38	Tax Liability	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 364,180	\$ 349,315	\$ 334,451	\$ 319,586	Line 34 / 1000 * Line 36

The Dayton Power and Light Company
Case No. 12-3062-EL-RDR
Storm Cost Recovery Rider
Annual Personal Property Tax Costs

Data: Actual and Forecasted WPC-5
Type of Filing: Original Page 2 of 2
Work Paper Reference No(s): None Witness Responsible: Greg S. Campbell

Line (A)	Distribution State Depreciation Rate for Personal Property	
	(B)	(C)
	Year	True Value %
1	1	98.00%
2	2	94.00%
3	3	90.00%
4	4	86.00%
5	5	82.00%
6	6	78.00%
7	7	74.00%
8	8	70.00%
9	9	66.00%
10	10	62.00%
11	11	58.00%
12	12	54.00%
13	13	50.00%
14	14	46.00%
15	15	42.00%
16	16	38.00%
17	17	34.00%
18	18	30.90%
19	19	28.60%
20	20	26.30%
21	21	24.10%
22	22	21.80%
23	23	19.50%
24	24	17.30%
25	25 & Older	15.00%

The Dayton Power and Light Company
Case No. 12-3062-EL-RDR
Storm Cost Recovery Rider
2008 Hurricane Ike
Monthly Deferred Income Taxes

Data: Actual and Forecasted
Type of Filing: Original
Work Paper Reference No(s): WPB-1

WPC-6
Page 1 of 1
Witness Responsible: Greg S. Campbell

Line	Description	Balance at March	Balance at April	Balance at May	Balance at June	Balance at July	Balance at August	Balance at September	Balance at October	Balance at November	Balance at December	Balance at January	Balance at February	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
1	3/1/2008 - 2/28/2009													
2	Book Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,388	\$ 7,351	\$ 50,125	WPB-1, Pg. 1, Line 49
3	Tax Repairs Deduction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,110,368	\$ 5,549,824	\$ 3,868,235	\$ 3,896,724	\$ 1,949,736	\$ 128,700	Accounting Records
4	Basis Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,110,368)	\$ (5,549,824)	\$ (3,868,235)	\$ (3,895,336)	\$ (1,942,385)	\$ (78,575)	Line 2 - Line 3
5	Deferred Tax @ 35.87%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (398,289)	\$ (1,990,722)	\$ (1,387,536)	\$ (1,397,257)	\$ (696,733)	\$ (28,185)	Line 4 x 35.87%
6														
7	Accumulated Deferred Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (398,289)	\$ (2,389,011)	\$ (3,776,547)	\$ (5,173,804)	\$ (5,870,537)	\$ (5,898,722)	See note below
8														
9	3/1/2009 - 2/28/2010													
10	Book Depreciation	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	WPB-1, Pg. 2, Line 49
11	Tax Repairs Deduction	\$ 23,451	\$ 36,271	\$ 182,774	\$ 21,535	\$ -	\$ 3,163	\$ 1,514	\$ -	\$ -	\$ -	\$ -	\$ -	Accounting Records
12	Basis Difference	\$ 26,845	\$ 14,025	\$ (132,478)	\$ 28,761	\$ 50,296	\$ 47,133	\$ 48,782	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	Line 10 - Line 11
13	Deferred Tax @ 35.87%	\$ 9,629	\$ 5,031	\$ (47,520)	\$ 10,317	\$ 18,041	\$ 16,907	\$ 17,498	\$ 18,041	\$ 18,041	\$ 18,041	\$ 18,041	\$ 18,041	Line 12 x 35.87%
14														
15	Accumulated Deferred Tax	\$ (5,889,093)	\$ (5,884,062)	\$ (5,931,582)	\$ (5,921,265)	\$ (5,903,224)	\$ (5,886,318)	\$ (5,868,819)	\$ (5,850,778)	\$ (5,832,737)	\$ (5,814,696)	\$ (5,796,655)	\$ (5,778,614)	See note below
16														
17	3/1/2010 - 2/29/2011													
18	Book Depreciation	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	WPB-1, Pg. 3, Line 49
19	Tax Repairs Deduction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Accounting Records
20	Basis Difference	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	Line 18 - Line 19
21	Deferred Tax @ 35.87%	\$ 18,041	\$ 18,041	\$ 18,041	\$ 18,041	\$ 18,041	\$ 18,041	\$ 18,041	\$ 18,041	\$ 18,041	\$ 18,041	\$ 18,041	\$ 18,041	Line 20 x 35.87%
22														
23	Accumulated Deferred Tax	\$ (5,760,572)	\$ (5,742,531)	\$ (5,724,490)	\$ (5,706,449)	\$ (5,688,408)	\$ (5,670,367)	\$ (5,652,325)	\$ (5,634,284)	\$ (5,616,243)	\$ (5,598,202)	\$ (5,580,161)	\$ (5,562,119)	See note below
24														
25	3/1/2011 - 2/28/2012													
26	Book Depreciation	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	WPB-1, Pg. 4, Line 49
27	Tax Repairs Deduction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Accounting Records
28	Basis Difference	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	Line 26 - Line 27
29	Deferred Tax @ 35.87%	\$ 18,041	\$ 18,041	\$ 18,041	\$ 18,041	\$ 18,041	\$ 18,041	\$ 18,041	\$ 18,041	\$ 18,041	\$ 18,041	\$ 18,041	\$ 18,041	Line 28 x 35.87%
30														
31	Accumulated Deferred Tax	\$ (5,544,078)	\$ (5,526,037)	\$ (5,507,996)	\$ (5,489,955)	\$ (5,471,914)	\$ (5,453,872)	\$ (5,435,831)	\$ (5,417,790)	\$ (5,399,749)	\$ (5,381,708)	\$ (5,363,667)	\$ (5,345,625)	See note below
32														
33	3/1/2012 - 2/28/2013 *													
34	Book Depreciation	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	WPB-1, Pg. 5, Line 49
35	Tax Repairs Deduction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Accounting Records
36	Basis Difference	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	Line 34 - Line 35
37	Deferred Tax @ 35.87%	\$ 18,041	\$ 18,041	\$ 18,041	\$ 18,041	\$ 18,041	\$ 18,041	\$ 18,041	\$ 18,041	\$ 18,041	\$ 18,041	\$ 18,041	\$ 18,041	Line 36 x 35.87%
38														
39	Accumulated Deferred Tax	\$ (5,327,584)	\$ (5,309,543)	\$ (5,291,502)	\$ (5,273,461)	\$ (5,255,420)	\$ (5,237,378)	\$ (5,219,337)	\$ (5,201,296)	\$ (5,183,255)	\$ (5,165,214)	\$ (5,147,172)	\$ (5,129,131)	See note below
40														
41	3/1/2013 - 2/28/2014 **													
42	Book Depreciation	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	WPB-1, Pg. 6, Line 49
43	Tax Repairs Deduction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Accounting Records
44	Basis Difference	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	Line 42 - Line 43
45	Deferred Tax @ 35.87%	\$ 18,041	\$ 18,041	\$ 18,041	\$ 18,041	\$ 18,041	\$ 18,041	\$ 18,041	\$ 18,041	\$ 18,041	\$ 18,041	\$ 18,041	\$ 18,041	Line 44 x 35.87%
46														
47	Accumulated Deferred Tax	\$ (5,111,090)	\$ (5,093,049)	\$ (5,075,008)	\$ (5,056,967)	\$ (5,038,925)	\$ (5,020,884)	\$ (5,002,843)	\$ (4,984,802)	\$ (4,966,761)	\$ (4,948,720)	\$ (4,930,678)	\$ (4,912,637)	See note below
48														
49	3/1/2014 - 2/29/2015 **													
50	Book Depreciation	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	WPB-1, Pg. 7, Line 49
51	Tax Repairs Deduction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Accounting Records
52	Basis Difference	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	Line 50 - Line 51
53	Deferred Tax @ 35.87%	\$ 18,041	\$ 18,041	\$ 18,041	\$ 18,041	\$ 18,041	\$ 18,041	\$ 18,041	\$ 18,041	\$ 18,041	\$ 18,041	\$ 18,041	\$ 18,041	Line 52 x 35.87%
54														
55	Accumulated Deferred Tax	\$ (4,894,596)	\$ (4,876,555)	\$ (4,858,514)	\$ (4,840,472)	\$ (4,822,431)	\$ (4,804,390)	\$ (4,786,349)	\$ (4,768,308)	\$ (4,750,267)	\$ (4,732,225)	\$ (4,714,184)	\$ (4,696,143)	See note below
56														
57	3/1/2015 - 2/29/2016 **													
58	Book Depreciation	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	WPB-1, Pg. 8, Line 49
59	Tax Repairs Deduction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Accounting Records
60	Basis Difference	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	\$ 50,296	Line 58 - Line 59
61	Deferred Tax @ 35.87%	\$ 18,041	\$ 18,041	\$ 18,041	\$ 18,041	\$ 18,041	\$ 18,041	\$ 18,041	\$ 18,041	\$ 18,041	\$ 18,041	\$ 18,041	\$ 18,041	Line 60 x 35.87%
62														
63	Accumulated Deferred Tax	\$ (4,678,102)	\$ (4,660,061)	\$ (4,642,020)	\$ (4,623,978)	\$ (4,605,937)	\$ (4,587,896)	\$ (4,569,855)	\$ (4,551,814)	\$ (4,533,773)	\$ (4,515,731)	\$ (4,497,690)	\$ (4,479,649)	See note below

Note: Balance is previous month's accumulated deferred tax plus current month's deferred tax.
* Partially Projected (November 2012 - February 2013)
** Projected

The Dayton Power and Light Company
Case No. 12-3062-EL-RDR
Storm Cost Recovery Rider
2011 Storms
Monthly Deferred Income Taxes

Data: Actual and Forecasted
Type of Filing: Original
Work Paper Reference No(s): WPB-2

WPC-7
Page 1 of 1
Witness Responsible: Greg S. Campbell

Line	Description	Balance at March	Balance at April	Balance at May	Balance at June	Balance at July	Balance at August	Balance at September	Balance at October	Balance at November	Balance at December	Balance at January	Balance at February	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
1	3/1/2010 - 2/28/2011													
2	Book Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3	Tax Repairs Deduction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,129,300	Accounting Records
4	Basis Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,129,300)	Line 2 - Line 3
5	Deferred Tax @ 35.87%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (405,080)	Line 4 x 35.87%
6														
7	Accumulated Deferred Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (405,080)	See note below
8														
9	3/1/2011 - 2/28/2012													
10	Book Depreciation	\$ -	\$ 7,920	\$ 7,920	\$ 7,920	\$ 11,684	\$ 11,684	\$ 17,477	\$ 17,440	\$ 18,838	\$ 18,838	\$ 18,871	\$ 18,871	WPB-2, Pg. 1, Line 22
11	Tax Repairs Deduction	\$ 1,507,570	\$ 86,158	\$ 530,629	\$ 594,393	\$ 1,093,260	\$ 1,112,991	\$ 562,199	\$ 7,313	\$ -	\$ -	\$ -	\$ -	Accounting Records
12	Basis Difference	\$ (1,507,570)	\$ (78,238)	\$ (522,709)	\$ (586,473)	\$ (1,081,576)	\$ (1,101,307)	\$ (544,722)	\$ 10,127	\$ 18,838	\$ 18,838	\$ 18,871	\$ 18,871	Line 10 - Line 11
13	Deferred Tax @ 35.87%	\$ (540,765)	\$ (28,064)	\$ (187,496)	\$ (210,368)	\$ (387,961)	\$ (395,039)	\$ (195,392)	\$ 3,632	\$ 6,757	\$ 6,757	\$ 6,769	\$ 6,769	Line 12 x 35.87%
14														
15	Accumulated Deferred Tax	\$ (945,845)	\$ (973,909)	\$ (1,161,405)	\$ (1,371,773)	\$ (1,759,734)	\$ (2,154,773)	\$ (2,350,165)	\$ (2,346,532)	\$ (2,339,775)	\$ (2,333,018)	\$ (2,326,249)	\$ (2,319,480)	See note below
16														
17	3/1/2012 - 2/28/2013 *													
18	Book Depreciation	\$ 18,871	\$ 19,306	\$ 19,306	\$ 19,306	\$ 19,322	\$ 19,322	\$ 19,322	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	WPB-2, Pg. 2, Line 22
19	Tax Repairs Deduction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Accounting Records
20	Basis Difference	\$ 18,871	\$ 19,306	\$ 19,306	\$ 19,306	\$ 19,322	\$ 19,322	\$ 19,322	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	Line 18 - Line 19
21	Deferred Tax @ 35.87%	\$ 6,769	\$ 6,925	\$ 6,925	\$ 6,925	\$ 6,931	\$ 6,931	\$ 6,931	\$ 6,987	\$ 6,987	\$ 6,987	\$ 6,987	\$ 6,987	Line 20 x 35.87%
22														
23	Accumulated Deferred Tax	\$ (2,312,711)	\$ (2,305,786)	\$ (2,298,861)	\$ (2,291,936)	\$ (2,285,005)	\$ (2,278,074)	\$ (2,271,143)	\$ (2,264,156)	\$ (2,257,168)	\$ (2,250,181)	\$ (2,243,193)	\$ (2,236,206)	See note below
24														
25	3/1/2013 - 2/28/2014 **													
26	Book Depreciation	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	WPB-2, Pg. 3, Line 22
27	Tax Repairs Deduction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Accounting Records
28	Basis Difference	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	Line 26 - Line 27
29	Deferred Tax @ 35.87%	\$ 6,987	\$ 6,987	\$ 6,987	\$ 6,987	\$ 6,987	\$ 6,987	\$ 6,987	\$ 6,987	\$ 6,987	\$ 6,987	\$ 6,987	\$ 6,987	Line 28 x 35.87%
30														
31	Accumulated Deferred Tax	\$ (2,229,218)	\$ (2,222,231)	\$ (2,215,243)	\$ (2,208,256)	\$ (2,201,268)	\$ (2,194,281)	\$ (2,187,293)	\$ (2,180,306)	\$ (2,173,319)	\$ (2,166,331)	\$ (2,159,344)	\$ (2,152,356)	See note below
32														
33	3/1/2014 - 2/29/2015 **													
34	Book Depreciation	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	WPB-2, Pg. 4, Line 22
35	Tax Repairs Deduction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Accounting Records
36	Basis Difference	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	Line 34 - Line 35
37	Deferred Tax @ 35.87%	\$ 6,987	\$ 6,987	\$ 6,987	\$ 6,987	\$ 6,987	\$ 6,987	\$ 6,987	\$ 6,987	\$ 6,987	\$ 6,987	\$ 6,987	\$ 6,987	Line 36 x 35.87%
38														
39	Accumulated Deferred Tax	\$ (2,145,369)	\$ (2,138,381)	\$ (2,131,394)	\$ (2,124,406)	\$ (2,117,419)	\$ (2,110,431)	\$ (2,103,444)	\$ (2,096,456)	\$ (2,089,469)	\$ (2,082,481)	\$ (2,075,494)	\$ (2,068,506)	See note below
40														
41	3/1/2015 - 2/29/2016 **													
42	Book Depreciation	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	WPB-2, Pg. 5, Line 22
43	Tax Repairs Deduction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Accounting Records
44	Basis Difference	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	\$ 19,480	Line 42 - Line 43
45	Deferred Tax @ 35.87%	\$ 6,987	\$ 6,987	\$ 6,987	\$ 6,987	\$ 6,987	\$ 6,987	\$ 6,987	\$ 6,987	\$ 6,987	\$ 6,987	\$ 6,987	\$ 6,987	Line 44 x 35.87%
46														
47	Accumulated Deferred Tax	\$ (2,061,519)	\$ (2,054,531)	\$ (2,047,544)	\$ (2,040,556)	\$ (2,033,569)	\$ (2,026,582)	\$ (2,019,594)	\$ (2,012,607)	\$ (2,005,619)	\$ (1,998,632)	\$ (1,991,644)	\$ (1,984,657)	See note below

Note: Balance is previous month's accumulated deferred tax plus current month's deferred tax.

* Partially Projected (November 2012 - February 2013)

** Projected

The Dayton Power and Light Company
Case No. 12-3062-EL-RDR
Storm Cost Recovery Rider
2012 Derecho
Monthly Deferred Income Taxes

Data: Actual and Forecasted
Type of Filing: Original
Work Paper Reference No(s): WPB-2

WPC-8
Page 1 of 1
Witness Responsible: Greg S. Campbell

Line	Description	Balance at March	Balance at April	Balance at May	Balance at June	Balance at July	Balance at August	Balance at September	Balance at October	Balance at November	Balance at December	Balance at January	Balance at February	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
1	3/1/2012 - 2/28/2013 *													
2	Book Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,350	\$ 16,350	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	WPB-2, Pg. 2, Line 23
3	Tax Repairs Deduction	\$ -	\$ -	\$ -	\$ 514	\$ 2,471,519	\$ 869,643	\$ 2,069,278	\$ 142,594	\$ 51,462	\$ -	\$ -	\$ -	Accounting Records
4	Basis Difference	\$ -	\$ -	\$ -	\$ (514)	\$ (2,471,519)	\$ (853,293)	\$ (2,052,928)	\$ (126,110)	\$ (34,978)	\$ 16,484	\$ 16,484	\$ 16,484	Line 2 - Line 3
5	Deferred Tax @ 35.87%	\$ -	\$ -	\$ -	\$ (184)	\$ (886,534)	\$ (306,076)	\$ (736,385)	\$ (45,236)	\$ (12,547)	\$ 5,913	\$ 5,913	\$ 5,913	Line 4 x 35.87%
6														
7	Accumulated Deferred Tax	\$ -	\$ -	\$ -	\$ (184)	\$ (886,718)	\$ (1,192,794)	\$ (1,929,180)	\$ (1,974,415)	\$ (1,986,962)	\$ (1,981,049)	\$ (1,975,136)	\$ (1,969,224)	See note below
8														
9	3/1/2013 - 2/28/2014 **													
10	Book Depreciation	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	WPB-2, Pg. 3, Line 23
11	Tax Repairs Deduction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Accounting Records
12	Basis Difference	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	Line 10 - Line 11
13	Deferred Tax @ 35.87%	\$ 5,913	\$ 5,913	\$ 5,913	\$ 5,913	\$ 5,913	\$ 5,913	\$ 5,913	\$ 5,913	\$ 5,913	\$ 5,913	\$ 5,913	\$ 5,913	Line 12 x 35.87%
14														
15	Accumulated Deferred Tax	\$ (1,963,311)	\$ (1,957,398)	\$ (1,951,485)	\$ (1,945,572)	\$ (1,939,659)	\$ (1,933,747)	\$ (1,927,834)	\$ (1,921,921)	\$ (1,916,008)	\$ (1,910,095)	\$ (1,904,183)	\$ (1,898,270)	See note below
16														
17	3/1/2014 - 2/29/2015 **													
18	Book Depreciation	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	WPB-2, Pg. 4, Line 23
19	Tax Repairs Deduction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Accounting Records
20	Basis Difference	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	Line 18 - Line 19
21	Deferred Tax @ 35.87%	\$ 5,913	\$ 5,913	\$ 5,913	\$ 5,913	\$ 5,913	\$ 5,913	\$ 5,913	\$ 5,913	\$ 5,913	\$ 5,913	\$ 5,913	\$ 5,913	Line 20 x 35.87%
22														
23	Accumulated Deferred Tax	\$ (1,892,357)	\$ (1,886,444)	\$ (1,880,531)	\$ (1,874,619)	\$ (1,868,706)	\$ (1,862,793)	\$ (1,856,880)	\$ (1,850,967)	\$ (1,845,055)	\$ (1,839,142)	\$ (1,833,229)	\$ (1,827,316)	See note below
24														
25	3/1/2015 - 2/29/2016 **													
26	Book Depreciation	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	WPB-2, Pg. 5, Line 23
27	Tax Repairs Deduction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Accounting Records
28	Basis Difference	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	\$ 16,484	Line 26 - Line 27
29	Deferred Tax @ 35.87%	\$ 5,913	\$ 5,913	\$ 5,913	\$ 5,913	\$ 5,913	\$ 5,913	\$ 5,913	\$ 5,913	\$ 5,913	\$ 5,913	\$ 5,913	\$ 5,913	Line 28 x 35.87%
30														
31	Accumulated Deferred Tax	\$ (1,821,403)	\$ (1,815,490)	\$ (1,809,578)	\$ (1,803,665)	\$ (1,797,752)	\$ (1,791,839)	\$ (1,785,926)	\$ (1,780,014)	\$ (1,774,101)	\$ (1,768,188)	\$ (1,762,275)	\$ (1,756,362)	See note below

Note: Balance is previous month's accumulated deferred tax plus current month's deferred tax.

* Partially Projected (November 2012 - February 2013)

** Projected

**BEFORE THE
PUBLIC UTILITIES COMMISSION OF OHIO**

THE DAYTON POWER AND LIGHT COMPANY

CASE NO. 12-3062-EL-RDR

CASE NO. 12-3266-EL-AAM

STORM DAMAGE RECOVERY REQUEST

Testimony

**BEFORE THE
PUBLIC UTILITIES COMMISSION OF OHIO**

THE DAYTON POWER AND LIGHT COMPANY

CASE NO. 12-3062-EL-RDR

CASE NO. 12-3266-EL-AAM

STORM DAMAGE RECOVERY REQUEST

**DIRECT TESTIMONY
OF GREGORY S. CAMPBELL, CPA**

- ☐ **MANAGEMENT POLICIES, PRACTICES, AND ORGANIZATION**
- ☒ **OPERATING INCOME**
- ☒ **RATE BASE**
- ☐ **ALLOCATIONS**
- ☒ **RATE OF RETURN**
- ☐ **RATES AND TARIFFS**
- ☐ **OTHER**

BEFORE THE
PUBLIC UTILITIES COMMISSION OF OHIO
DIRECT TESTIMONY OF
GREGORY S. CAMPBELL, CPA
ON BEHALF OF
THE DAYTON POWER AND LIGHT COMPANY

TABLE OF CONTENTS

I.	INTRODUCTION	1
II.	METHODOLOGY	3
III.	SCHEDULES	3
IV.	CONCLUSION.....	10

I. INTRODUCTION

Q. Please state your name and business address.

A. My name is Gregory S. Campbell. My business address is 1065 Woodman Drive,
Dayton, Ohio.

Q. By whom and in what capacity are you employed?

A. I am employed by The Dayton Power and Light Company ("DP&L" or "Company") as
Vice President and Controller.

Q. How long have you been in your present position?

A. I assumed my present position in July 2012. Prior to that time, I was the DP&L Director
of Accounting Policy and Reporting from June 2008 forward. I was also employed from
1981 through 2008 by American Electric Power, serving in a number of accounting and
financial positions with that company.

Q. What are your responsibilities in your current position and to whom do you report?

A. In my current position, I am responsible for the accounting and financial reporting of
DP&L and its parent company, DPL Inc. I report to the Senior Vice President and Chief
Financial Officer of DP&L.

Q. Will you describe briefly your educational and business background?

A. I received a Bachelor of Business Administration degree in Accounting from the College
of William and Mary in 1977, and am a Certified Public Accountant. From 1977 to
1981, I worked for two large public accounting firms: Coopers and Lybrand, and Peat,

1 Marwick and Mitchell. During the years 1981 through 1984, I worked in the Accounting
2 Department of one of American Electric Power's electric operating subsidiaries,
3 Appalachian Power Company. From 1984 until 2008, I worked for the American
4 Electric Power Service Corporation in a variety of jobs, including Accounting Policy and
5 Research for fourteen years, accounting for fiber optic operations, and accounting and
6 financial analysis for regulated and non-regulated operations. In June 2008, I began
7 working at DP&L.

8 **Q. Have you previously provided testimony before the Public Utilities Commission of**
9 **Ohio ("PUCO" or the "Commission")?**

10 A. Yes. I have sponsored testimony before the PUCO on behalf of DP&L in Case No. 08-
11 1094-EL-SSO et alia, Case No. 09-256-EL-UNC and Case No. 11-5730-EL-FAC. I have
12 previously sponsored testimony before the PUCO in a number of cases on behalf of
13 Columbus Southern Power and Ohio Power Company, two subsidiaries of American
14 Electric Power. My prior testimony included both base rate and fuel cases.

15 **Q. What is the purpose of this testimony?**

16 A. The purpose of this testimony is to support the costs to be included in the Company's
17 proposed Storm Cost Recovery Rider.

18 **Q. What Schedules are you supporting?**

19 A. I am supporting Schedule A-4, Schedules B-2 through B-4, Schedules C-3 through C-5,
20 and Schedules D-1 through D-3. I am also sponsoring Work Papers WPB-1, WPB-2,
21 WPC-1, WPC-4, WPC-5, WPC-6, WPC-7 and WPC-8.

II. METHODOLOGY

Q. What is the information included on the Schedules that you are sponsoring?

A. My responsibility was to consolidate the capital, depreciation and taxes other than income taxes related to these storms and to identify costs by the appropriate accounts. I also discuss the gross revenue conversion factor, the overall rate of return on rate base and the carrying cost on deferred Operations and Maintenance (O&M) expenses related to Hurricane Ike and other 2008 storms.

Q. Did you ensure that all amounts were reported in a consistent manner and in accordance with PUCO guidelines?

A. Yes. I reviewed the standard PUCO accounting schedules and identified the schedules relevant to the recovery of damages associated with these storms. I then collected data for each part of these storm costs that would feed into those schedules.

III. SCHEDULES

Q. Please list the schedules for which you are responsible.

A. I am responsible for the following schedules:

Schedule A-4: Gross Revenue Conversion Factor shows the increase in revenue collected from customers to cover the expected costs of uncollectible accounts and taxes.

Schedule B-2: Rate Base Summary. This Schedule shows the balances in Account 101, Electric Plant In-Service, associated with the new capital additions required as a result of the storms. It also shows the recap of FERC Account 108, Provision for Accumulated

1 Depreciation of Electric Utility Plant, associated with the same property and the
2 accumulated deferred income taxes. These amounts net to the rate base associated with
3 the storms.

4 Schedule B-3: Plant in Service - Property. This Schedule shows the detailed balances in
5 Account 101, Electric Plant In-Service, associated with the new capital additions required
6 as a result of the storms.

7 Schedule B-4: Reserve for Accumulated Depreciation. This Schedule shows the
8 accumulated depreciation for the capital property associated with these storms.

9 Schedule C-3: Summary of Total Depreciation Expense associated with the new capital
10 additions required as a result of the storms.

11 Schedule C-4: Total Accumulated Deferred Income Taxes associated with the storms.

12 Schedule C-5: Summary of Total Personal Property Tax Expense shows the property
13 taxes associated with the capital additions related to the storms.

14 Schedule D-1: Cost of Capital illustrates the calculation of the overall rate of return to be
15 applied to the rate base associated with the storms.

16 Schedule D-2: Embedded Cost of Preferred Stock shows the cost of preferred stock at
17 June 30, 2012 which is applied to the overall rate of return.

18 Schedule D-3: Embedded Cost of Long-Term Debt shows the regulated embedded cost of
19 long-term debt at June 30, 2012 which is applied to the overall rate of return.

20 **Q. Please explain Schedule A-4.**

1 A. Schedule A-4 shows the computation of the gross revenue conversion factor. We need to
2 apply a gross revenue conversion factor to calculate the amount that needs to be charged
3 to customers to reflect that an incremental revenue dollar is subject to uncollectible
4 accounts, Commercial Activities Tax (CAT), Kentucky Income Tax, Ohio Municipal
5 Income Tax and Federal Income Tax. The Company must charge a higher amount to
6 customers to end up with recovery of a dollar of expense or a dollar of return on equity.

7 **Q. How did you categorize the storm costs that were submitted to you?**

8 A. I received figures from the general ledger books of account. From that, I identified and
9 appropriately accounted for capital costs versus O&M expenses based on the
10 requirements contained within the FERC Uniform System of Accounts.

11 **Q. Please explain Schedule B-2.**

12 A. Schedule B-2 shows the rate base calculation for the property associated with the storms.
13 It starts with the total plant in service and subtracts the accumulated provision for
14 depreciation. This figure constitutes the property component of the storm related rate
15 base. In addition, the accumulated deferred income taxes are subtracted to arrive at the
16 net rate base for each of the periods shown.

17 **Q. Please explain how you treated new capital investments required to replace capital**
18 **property as a result of the storms as summarized in Schedules B-3 and C-3.**

19 A. In Schedules B-3 and C-3, I reviewed all new capital line items to determine if all of the
20 property was "in service" or "in construction." All of the capital expenditures were "in
21 service," meaning that they were used and useful in utility service. Schedule B-3 shows
22 the dollar amount of the plant in service as of the dates shown on Schedule B-3.

1 I identified the appropriate property account to which the cost items relate based on
2 FERC guidelines and DP&L practices. To develop Schedule C-3, I used an actual or
3 estimated depreciation rate to forecast depreciation expense on an annual basis, based
4 upon the original property account.

5 **Q. Did you calculate an Allowance for Funds Used During Construction (AFUDC) for**
6 **new capital associated with the storm?**

7 A. No, we only capitalize AFUDC for new capital with a construction period longer than 30
8 days. We did not add any AFUDC to the storm-related capital additions.

9 **Q. Please explain Schedule B-4.**

10 A. Schedule B-4 is the summary that shows the total of accumulated depreciation for all of
11 the capital additions related to the storms. The total accumulated depreciation on this
12 schedule is calculated from Schedule C-3.

13 **Q. Please explain the depreciation expense amounts included in Schedule C-3.**

14 A. This schedule contains the summary of the depreciation expense of the individual
15 property accounts of capital property that were newly installed to replace the assets
16 destroyed by the storms. The property accounts are established in the FERC Uniform
17 System of Accounts as 300-level property. For some of the more recent capital additions,
18 the amounts are allocated on an estimated basis to property accounts until they are fully
19 functionalized. After that functionalization review is completed, adjustments will be
20 recorded to reflect the proper depreciation rates. Any adjustments will be accounted for
21 in future rider true-up filings.

1 **Q. Please explain the accumulated deferred income taxes related to the capital**
2 **additions associated with the storm as summarized on Schedule C-4.**

3 A. In Schedule C-4, I am showing the accumulated deferred income taxes associated with
4 the capital additions associated with the storms. For these storms, Internal Revenue Code
5 Sections 162 and 263A permit DP&L to fully deduct for determination of its current
6 income tax liability the amounts that are capitalized for book accounting purposes. This
7 schedule shows the summarized accumulated deferred income taxes that arise from the
8 temporary differences between the immediate deduction as a tax repair and the book
9 depreciation over the lives of the capital assets.

10 **Q. Please explain Schedule C-5.**

11 A. Schedule C-5 contains the property taxes associated with the new capital additions
12 required as a result of the storms. In Ohio, the property is subject to property tax in the
13 calendar year after it is placed into service. The Ohio Tax Commissioner has a table,
14 similar to a depreciation table, which determines the true value of the utility distribution
15 property, depending on how long the property has been in service. The Ohio Tax
16 Commissioner also publishes a listing percentage. The multiplication of the original
17 capital cost times the true value percentage and times the listing percentage arrives at the
18 taxable value subject to property tax. The local government has a tax rate per each
19 \$1,000 of taxable value that is used to arrive at the tax owed to the locality. For the
20 schedule, I have estimated a blended property tax rate per \$1,000 for distribution
21 property.

22 **Q. How was the overall rate of return on rate base on Schedule D-1 calculated?**

1 A. The amounts on this schedule were based upon the book values of DP&L's long-term
2 debt, preferred stock and common equity at June 30, 2012. The costs of the preferred
3 stock are based on the costs actually incurred. The return on common equity of 11.30%
4 is based upon the rate recommended by witness Jeff D. Mackholm in Case No. 08-1094-
5 EL-SSO et alia approved by the PUCO on June 24, 2009, which is DP&L's most recently
6 approved return.

7 **Q. Please explain Schedule D-2.**

8 A. This Schedule shows the overall cost of the DP&L preferred stock at June 30, 2012,
9 which is included in the calculation of the overall rate of return in Schedule D-1.

10 **Q. Please explain Schedule D-3.**

11 A. This Schedule shows the overall cost of the DP&L regulated long-term debt at June 30,
12 2012, which is included in the calculation of the overall rate of return in Schedule D-1.

13 **Q. Please explain Work Paper WPB-1.**

14 A. This Work Paper calculates the monthly depreciation expense for Hurricane Ike's capital
15 costs from the plant in service using the actual depreciation rates.

16 **Q. What amounts are on Work Paper WPB-2?**

17 A. This Work Paper calculates the monthly depreciation expense for the 2011 storms' and
18 2012 Derecho storm's capital costs from the plant in service using estimated depreciation
19 rates. As previously discussed, for these more recent capital additions, the amounts are
20 allocated to property accounts on an estimated basis until they are fully functionalized.
21 After that functionalization review is completed, adjustments will be recorded to reflect

the proper depreciation rates and any adjustments will be accounted for in future rider true-up filings.

Q. What are the carrying cost returns on the deferred balances included in Work Paper WPC-1?

A. In the January 14, 2009 Order in Case No. 08-1332-EL-AAM, the PUCO permitted the deferral of costs associated with the Hurricane Ike-related service restoration and other storms experienced in 2008 which exceeded the three-year average service restoration O&M expenses for storms and allowed a carrying cost of 5.86% on the costs deferred until the costs are recovered. This schedule shows the calculation of these costs for Hurricane Ike and other 2008 storms in excess of the three-year baseline.

Q. What are the property tax calculations included in Work Papers WPC-4 and WPC-5?

A. Work Paper WPC-4 calculates the monthly property tax based on the capital assets in service, the listing percentage and the estimated tax rate per \$1,000 of property. Work Paper WPC-5 is the tax depreciation valuation schedule for distribution property that is developed by the Ohio Tax Commissioner to determine the property's true value.

Q. Please explain Work Paper WPC-6, WPC-7 and WPC-8?

A. These Work Papers summarize the monthly deferred income taxes associated with the storm capital additions by storm. WPC-6 contains deferred income taxes associated with Hurricane Ike, WPC-7 contains deferred income taxes associated with 2011 storms and WPC-8 contains deferred income taxes associated with the 2012 Derecho.

1 **IV. CONCLUSION**

2 **Q. Please summarize your testimony.**

3 A. In summary, the capital additions, depreciation and property taxes associated with the
4 storms have been segregated from the accounting records of the Company to summarize
5 the cost of the storms to DP&L. The Company is requesting recovery of these costs, and
6 the Operations and Maintenance costs sponsored by Company Witness Seger-Lawson,
7 from customers due to the magnitude of the dollar impact and the severity of the storms.

8 **Q. Does this conclude your direct testimony?**

9 A. Yes, it does.

**BEFORE THE
PUBLIC UTILITIES COMMISSION OF OHIO**

THE DAYTON POWER AND LIGHT COMPANY

CASE NO. 12-3062-EL-RDR

CASE NO. 12-3266-EL-AAM

STORM DAMAGE RECOVERY REQUEST

**DIRECT TESTIMONY
OF BRYCE NICKEL**

- **MANAGEMENT POLICIES, PRACTICES, AND ORGANIZATION**
- ☐ **OPERATING INCOME**
- ☐ **RATE BASE**
- ☐ **ALLOCATIONS**
- ☐ **RATE OF RETURN**
- ☐ **RATES AND TARIFFS**
- **OTHER**

BEFORE THE
PUBLIC UTILITIES COMMISSION OF OHIO
DIRECT TESTIMONY OF
BRYCE NICKEL
ON BEHALF OF
THE DAYTON POWER AND LIGHT COMPANY

TABLE OF CONTENTS

I.	INTRODUCTION.....	1
II.	IMPACT AND SCOPE OF STORMS.....	2
III.	DP&L’S O&M AND CAPTIAL RESTORATION COSTS	4
IV.	RELIABILITY STANDARDS	11
V.	RESPONSE TO STORMS.....	14
VI.	CONCLUSION	15

I. INTRODUCTION

Q. Please state your name and business address.

A. My name is Bryce W. Nickel. My business address is 1900 Dryden Rd., Dayton, Ohio.

Q. By whom and in what capacity are you employed?

A. I am employed by The Dayton Power and Light Company ("DP&L" or "Company") as Senior Vice President.

Q. How long have you been in your present position?

A. I have been in my current position since February 2010.

Q. What are your responsibilities in your current position and to whom do you report?

A. I am responsible for DP&L's Transmission, Distribution and Customer Service Operations. I report to Phil Herrington, President and CEO of DPL.

Q. Will you describe briefly your educational and business background?

A. I have a Bachelor of Arts Degree in Economics from Southern Illinois University and a Master of Business Administration from Bowling Green State University.

I have held various positions in my 31 year career with DP&L including financial analyst, Manager of Corporate Model, Manager of Customer Energy Centers, Director, Assistant Vice President, and Vice President of Service Operations.

1 **Q. What is the purpose of this testimony?**

2 A. The purpose of my testimony is to discuss the impact Hurricane Ike, the 2011 Ice Storm,
3 and the 2012 Derecho had on DP&L's service territory in terms of outages, the costs
4 DP&L prudently incurred restoring service to its customers and DP&L response to each
5 of the storms. I will also discuss DP&L's system performance and reliability standards.

6 **II. IMPACT AND SCOPE OF STORMS**

7 **Q. What storms are you discussing in your testimony?**

8 A. I am discussing the following major event storms: 2008 Hurricane Ike, 2011 Ice Storm
9 and other major 2011 storms, and 2012 Derecho. I will also discuss other storms in
10 calendar year 2008.

11 **Q. How do you define Major Event Storms?**

12 A. DP&L uses the definition in O.A.C §4901:1-10-01 for a Major Event. A Major Event is
13 an incident that causes an electric utility's daily system average interruption duration
14 index (SAIDI) to exceed the threshold outlined in section 4.5 of standard 1366-2003 as
15 adopted in the "IEEE Guide for Electric Power Distribution Reliability Indices."

16 **Q. Can you describe each of these major storms and the other storms in calendar year**
17 **2008, as well as the extent of damage to DP&L's distribution system?**

18 A. **Hurricane Ike and other calendar year 2008 storms**

19 Hurricane Ike's damaging winds hit DP&L's service territory on Sunday, September 14,
20 2008. DP&L's service territory experienced sustained winds in excess of 80 MPH for
21 over 10 hours that took down trees, poles and power lines causing unprecedented damage

to DP&L's system. In order to restore power to over 300,000 customers DP&L replaced 860 poles, 1291 cutouts, and 133,762 feet of conductor over a 14 day period.

In addition to Hurricane Ike, the Company had 13 other storms in calendar year 2008. These storms also required much work, but not as much as the Hurricane Ike restoration.

2011 Major Event Storms

In 2011, DP&L experienced an unusual number of Major Event Storms with the most damaging storm hitting DP&L's service territory on Tuesday, February 1, 2011. Significant ice accumulation on DP&L's system caused over 156,000 customers to lose power. DP&L replaced 174 poles, 393 cutouts and 43,519 feet of conductor. While this Ice Storm was 2011's most destructive storm, DP&L experienced 4 other Major Event Storms in 2011 due to wind and severe thunderstorms. The details of the other 2011 storms are in the table below. In total, the 2011 Major Event Storms left more than 370,000 customers without power.

Storm Date	Customers Impacted
May 22, 2011	59,652
July 11, 2011	93,979
July 24, 2011	21,332
September 3, 2011	40,596

2012 Derecho

The 2012 Derecho entered DP&L's service territory on June 28 with sustained wind speeds of 58 mph and gusting to 82 mph. This storm impacted over 185,000 customers and took 5 days to restore. The Derecho, like Hurricane Ike, took down trees, power lines

and poles causing significant damage to DP&L's infrastructure. While restoring power to customers impacted by the Derecho, severe thunderstorms hit DP&L's service territory on July 1st impacting 40,000 additional customers. DP&L replaced 281 poles, 627 cutouts and 43,774 feet of conductor over those 5 days to restore power to our customers.

Q. Has DP&L ever experienced the damage from storms of these magnitudes in the past?

A. Not in our recent history. Hurricane Ike, 2012 Derecho and the 2011 Ice Storm were the three largest storms in DP&L recorded history in terms of number of customers impacted and the first, second and fourth largest storms in terms of cost.

III. DP&L'S O&M AND CAPITAL RESTORATION COSTS

Q. How does DP&L prepare for storms and ultimately restore service to its Customers?

A. DP&L monitors the weather forecasts and weather alerts from different sources on a continuous basis. If a forecast indicates that it is likely that weather may impact DP&L service territory, then DP&L will begin storm preparation 1-3 days in advance, if possible. If the predicted weather remains imminent then notifications are sent to internal and external resources including:

- System Operating – monitors DP&L's transmission and substation infrastructure;
- Central Dispatch Operations – dispatches crews to impacted customers and communicates with local police and fire departments;
- Field Operations – develops appropriate staffing, equipment and facilities plans;

- 1 ▪ Customers and communities – DP&L sends bulletins outlining expected
2 weather and DP&L's storm preparation plans;
- 3 ▪ Logistics and Support – ensures hotel availability for our contractor network
4 and/or mutual assistance crews if needed;
- 5 ▪ Transportation Center – ensures fleet and equipment readiness;
- 6 ▪ Material Distribution Center – plans for increased material requests to restore
7 service and adjusts staffing plans and procures additional material as
8 necessary;
- 9 ▪ Damage assessment teams and scouts – fulfill the role of assessing damage
10 and scouting reported outages to determine restoration needs;
- 11 ▪ Senior management and communication staff.

12 DP&L's goal is to restore service to its customers as safely and quickly as possible. In
13 order to do so, the first step is to stabilize the transmission infrastructure and then re-
14 energize transmission circuits. Once transmission circuits are re-energized, we ensure the
15 stability of area substations. After the transmission system and substations are stable, our
16 restoration efforts focus on mainline distribution and our critical customers such as
17 hospitals, emergency response customers and facilities critical to national defense. Once
18 the mainline is energized, restoration efforts turn to areas where large numbers of
19 customers can be restored and then ultimately to individual services. This procedure is
20 followed for every storm including the Major Event Storms described below.

21 **Q. Please describe how DP&L mobilized to respond to the damage caused by**
22 **Hurricane Ike, 2011 Ice Storm, and 2012 Derecho.**

23 **A. Hurricane Ike**

24 Hurricane Ike hit DP&L's service territory on Sunday, September 14th with a weather
25 forecast of showers and thunderstorms and a high of 78 degrees. With this forecast,
26 DP&L had normal weekend staffing which included employees in System Operating,

1 Central Dispatch, Call Center and Field Operations. However, as sustained winds began
2 impacting DP&L customers, Senior Management Team and the Storm Team on call were
3 activated and in place at noon on September 14th. We also activated the Call Center and
4 Communications Team, along with Field Scouts. An “All Call” was completed for all
5 DP&L lineman. DP&L activated our strategic contractor network and contacted Great
6 Lakes Mutual Assistance group (GLMA) for additional resources. Electric line and tree
7 crews from 13 states joined the restoration effort from September 15 through September
8 27. In total, DP&L utilized over 1,700 people to restore service to its customers. I have
9 attached Exhibit BWN-1 that details the restoration curve for Hurricane Ike.

10 **2011 Ice Storm**

11 DP&L started high level planning on January 28th for weather that was forecasted to
12 impact DP&L’s service territory on February 1. On January 30th, DP&L requested
13 mutual assistance crews from GLMA and Southeastern Electric Exchange (SEE) via a
14 conference call. Light ice accumulation started in the morning of February 1 with heavy
15 ice accumulation starting around 7 p.m. DP&L’s storm teams were in place and started
16 around-the-clock restoration working 12-16 hour shifts. I have attached BWN-2 that
17 details of the restoration curve for the 2011 Ice Storm.

18 19 **2012 Derecho**

20 The forecast for the period of June 28 through the first week of July was for temperatures
21 above 90 degrees and a chance of thunderstorms. DP&L had conducted planning for heat
22 and normal summer storm-related outages beginning on June 26. We were prepared for
23 heat but no reason to expect the Derecho and its 80 MPH winds. In response to the
24 damaging winds, storm teams were activated the afternoon of June 29th with around-the-

1 clock staffing. DP&L began requesting resources of the GLMA and SEE through a
2 conference call the evening of June 29th and secured crews from Indiana, Wisconsin,
3 Oklahoma, Virginia, Tennessee, Kentucky and Georgia to assist with the restoration
4 event. DP&L utilized line and line clearance crews from our strategic contractor
5 network. I have attached BWN-3 that details the restoration curve for 2012 Derecho.

6 **Q. Is service restoration during Major Event Storms different from the day-to-day**
7 **restoration and if so, how?**

8 A. Yes. DP&L utilizes a Storm Team approach for storms. DP&L Storm Teams rotate on-
9 call week every month and respond to all events during their week on call. The Storm
10 Teams are comprised of management employees that each have critical roles in the
11 restoration process. If the restoration event is anticipated to last longer than 24 hours,
12 then the storm teams rotate between being on-call and being back-up until the restoration
13 effort is complete.

14 DP&L utilizes an all hands-on-deck approach when responding to storms that cause
15 widespread damage like Hurricane Ike, the 2011 Ice Storm or the 2012 Derecho. We
16 expand the restoration team effort from the on-call and back-up teams to all 4 storm
17 teams and everyone has a role. Restoration activity occurs around the clock, with
18 rotating 12-hour and 16-hour shifts until all customers are restored. It is important for
19 our customers to know that nearly every DP&L service operations employee is actively
20 engaged in service restoration during these types of events and many of our corporate
21 staff personnel are also involved. DP&L employees immediately change their focus from
22 day-to-day operations to service restoration and demonstrate an unwavering commitment
23 to restoring service to DP&L's customers and communities.

1 During a typical day, DP&L has 550 employees and contractors performing maintenance
2 and construction, trimming trees, answering calls, designing, planning and engineering in
3 addition to field crews responding to trouble calls. During the restoration process for the
4 storms discussed above, DP&L had 1,500 plus employees working 24 hours every day
5 for consecutive days or weeks to complete the restoration process.

6 **Q. Was DP&L able to build on its experience during Hurricane Ike to enhance**
7 **operations during 2011 Major Storms and the 2012 Derecho storm? If so, how?**

8 A. Yes. DP&L's process is to debrief every restoration event and look for ways to improve
9 operations and service. More specifically, after Hurricane Ike, DP&L expanded its
10 mutual aid relationship to include Southeastern Electric Exchange (SEE) in order to have
11 access to additional field resources from a different geographic region. DP&L has been a
12 member of the Great Lakes Mutual Assistance group since 2005 which allowed DP&L to
13 request resources from the Midwest region. However, if a storm broadly impacts the
14 region, then it can be more challenging to secure additional crews in an expeditious
15 fashion.

16 DP&L has always communicated with its local communities and Emergency
17 Management Agencies during restoration events. However, Hurricane Ike demonstrated
18 that DP&L needed to re-evaluate the form and frequency of communication and
19 information these communities needed. Therefore, DP&L met with numerous
20 community leaders and Emergency Management Agencies to further incorporate them in
21 the restoration process. These discussions focused on restoring service to critical
22 facilities and public assistance coordination.

1 In order to effectively reach out to more impacted customers, DP&L looked at various
2 available communication mediums. After Ike, DP&L started sending outage updates
3 through both public and social media. During the Derecho, DP&L effectively utilized
4 social media such as Twitter and 17,483 customers reported outages via the internet.
5 DP&L created an outage map that is available on the internet and that allows for quick
6 public access to outage information by county. We also increased the incoming call
7 capacity by 50% by adding phone lines so more customers can connect with our call
8 center representatives. These changes combined with a customer advocate position
9 added to the Storm Team have allowed us to more effectively communicate with our
10 customers.

11 As discussed, Hurricane Ike caused significant damage including numerous downed
12 power lines that can be dangerous and require response from Company personnel.
13 DP&L has always provided safety communication bulletins that notify community
14 members to treat downed power lines as energized and dangerous. After Ike, DP&L
15 created a Public Safety e-mail inbox for local community officials to report downed wires
16 and hazardous conditions. The Public Safety e-mail is activated during storms when a
17 Storm Team is called and downed power lines are likely.

18 **Q. Please describe the kind of expenses that DP&L incurred in its restoration efforts.**

19 A. DP&L incurred expenses to restore service to its customers for each of the storms
20 discussed which include internal labor, fleet and equipment charges, contractor and
21 supplier invoices, and materials and supplies. Each category is discussed below.

- 22 ▪ Internal Labor includes DP&L employees directly working on storm
23 restoration.
- 24 ▪ Fleet and Equipment charges associated with the storm.

- 1 ▪ Contractor and Supplier Invoices include line and line clearance contractors,
2 support functions from DP&L's strategic contractor alliances, and mutual aid
3 relationships. Expenses include labor, equipment charges, hotels and meals.
- 4 ▪ Material and supplies includes stores cost and equipment that is installed in
5 the field in order to restore service to impacted customers.

6 **Q. Why is it appropriate to include internal labor as part of storm costs? Wouldn't**
7 **those employees be working their normal jobs if it wasn't for the storms?**

8 A. Yes. Employees would be performing their regularly assigned jobs if it was not for the
9 storm, most of which is not related to restoration work. The work that is not completed
10 because of restoration efforts still needs to be completed once the storm restoration is
11 over; therefore it is appropriate to include internal labor in the storm restoration category
12 that is recovered on an incremental basis.

13 **Q. How does DP&L ensure the prudence and accuracy of charges incurred during a**
14 **storm?**

15 A. DP&L tracks the costs it incurs to restore service to our customers through three separate
16 charge numbers. A charge number is established at the beginning of the storm for O&M
17 expense, capital installations, and removal costs associated with capital retirements.
18 These charge numbers are communicated to employees and contractors working on
19 restoration efforts so that they can charge the appropriate accounts for work performed.
20 Employee timesheets and contractor invoices are reviewed and approved by supervisors
21 and/or managers to be sure that they have accurately charged expenses to the correct
22 accounts.
23

24 **Q. How does DP&L ensure that the contractor invoices are directly related to the**
25 **storm and not related to other work that they may have performed during the same**
26 **month that the storm took place?**

1 A. Contractor invoices detail the date of work, job location, project number, and description
2 of work. After the supervisor and/or manager approves the invoice, an employee
3 responsible for closing out the storm provides a second check for appropriateness of
4 invoices submitted to verify the work was related to the storm.

5 **Q. How does DP&L ensure that the materials and supplies charged to the storm**
6 **account were related to the storm and not used on other construction projects**
7 **during the month?**

8 A. The employee responsible for closing out the storm reviews all materials and supplies
9 charged to the storm accounts for their accuracy and appropriateness.

10 **Q. Were the costs the Company incurred to respond to these emergencies reasonable**
11 **and prudent?**

12 A. All costs were reasonably and prudently incurred. The work for which the expenses were
13 incurred was necessary, as it was required to repair the storm damage and to restore the
14 system to the level required for customer service. The level of expense was reasonable;
15 the company is familiar with the charges for such equipment and work and does not
16 overpay for invoices for the equipment and work. Invoices are reviewed for
17 reasonableness before they are paid.

18 **IV. RELIABILITY STANDARDS**

19 **Q. Please discuss DP&L's reliability standards and describe how DP&L has met or**
20 **exceeded such standards.**

21 A. DP&L's system level reliability performance is measured by the following industry
22 standard indicators.

- 1 ▪ System Average Interruption Frequency Index (SAIFI) is the system average
2 frequency index and represents the average number of interruptions per
3 customer. SAIFI equals the total number of customer interruptions divided by
4 total number of customers served.
- 5 ▪ Customer Average Interruption Duration Index (CAIDI) is the average
6 interruption duration index and represents the average interruption duration or
7 average time to restore service per interrupted customer. CAIDI equals the
8 sum of customer interruption durations divided by the total number of
9 customer interruptions.
- 10 ▪ System Average Interruption Duration Index (SAIDI) is the average time each
11 customer is interrupted and is expressed as the sum of customer interruption
12 durations divided by the total number of customers served.

13 In conjunction with Commission's Staff, DP&L instituted the use of the IEEE 2.5 Beta
14 methodology to identify Major Event Days and to calculate the minimum performance
15 reliability standards in accordance with O.A.C. 4901:1-10-10(B)(2). DP&L's system has
16 performed well and has routinely met its annual reliability standards, as shown in BWN -
17 4.

18 DP&L has adopted a results-based approach to the development and evaluation of
19 maintenance and inspection programs. All maintenance, inspection and capital planning
20 practices contribute to overall system performance. Reliability performance is regularly
21 reviewed and integrated into these programs. DP&L's Inspection, Maintenance, Repair
22 and Replacement of Transmission and Distribution Facilities Program are on file with the
23 Commission. DP&L Maintenance Programs consist of performing maintenance on each
24 of the following:

- Poles & Towers
- Circuit and Line Inspections
- Primary enclosures and secondary enclosures
- Line Reclosers
- Line Capacitors
- Distribution Right of Way (Vegetation Management)
- Substations
- Air Break Switches
- Voltage Regulators
- Transmission

Q. Has DP&L modified any of its Reliability Programs to improve system reliability?

A. Yes. DP&L continuously monitors system reliability and evaluates modifications to its Maintenance programs. The two most significant changes to DP&L's Inspection, Maintenance, Repair and Replacement Program that have improved system performance are the Pole Replacement Program and Distribution Right-of-Way Program.

Q. Please describe the change to the Pole Replacement Program.

A. In conjunction with PUCO Staff, DP&L changed its Pole Replacement Program in 2006. DP&L's program calls for poles with an actual or estimated age greater than 25 years, or those that have visible defects, to be tested to determine suitability, structural soundness and need for maintenance, repair or replacement. Identified poles are sound tested, bored and ground line excavated. Poles that fail visual and physical screening will either be replaced or reinforced. DP&L will complete the first cycle (8 years) of this program in 2013. Thereafter, DP&L will move to a ten-year cycle.

Q. Please describe the changes to the Distribution Right-of-Way Program.

1 A. In 2009, DP&L modified its Distribution Right-of-Way Program to a five-year cycle so
2 that DP&L trims every circuit from the substation to the customer service drop during
3 that cycle. DP&L started the first year of the five-year trim cycle in 2010. In 2014
4 DP&L will complete its first five-year cycle.

5 **Q. Could any of the storm damage been avoided if DP&L were doing more**
6 **maintenance on its system?**

7 A. No. The damage caused by the storms was not due to lack of maintenance on our system.
8 In accordance with Commission Order in 99-1613-EL-ORD dated April 7, 2000, DP&L
9 has had approved maintenance programs in place and has complied with its maintenance
10 programs. PUCO Staff regularly performs field and office inspections to ensure DP&L's
11 compliance.

12 The storms DP&L is seeking recovery for had extreme weather conditions associated
13 with them. It is an unreasonable expectation for a utility to design a maintenance
14 program for such weather. For example, a typical utility easement is 20 feet wide (10
15 feet on each side of the property line). A medium-sized tree could and in the case of
16 these storms did fall from out of right of way and cause serious damage to DP&L's
17 facilities.

18 **V. RESPONSE TO STORMS**

19 **Q. Did DP&L receive any recognition for its restoration efforts in any of the discussed**
20 **storms?**

21 A. Yes. DP&L received national recognition with the 2008 Emergency Recovery Award
22 from The Edison Electric Institute for its restoration efforts during Hurricane Ike. While
23 DP&L appreciates this national recognition, DP&L believes the positive feedback it

1 received from local and state officials is just as important. DP&L strives to be
2 transparent during storm restoration and communicates with various levels of public
3 officials during and after each event. Numerous public officials and media outlets
4 expressed appreciation and thanks for DP&L's restoration efforts and the extraordinary
5 commitment of DP&L's employees and its contractors.

6 **VI. CONCLUSION**

7 **Q. Please summarize your testimony.**

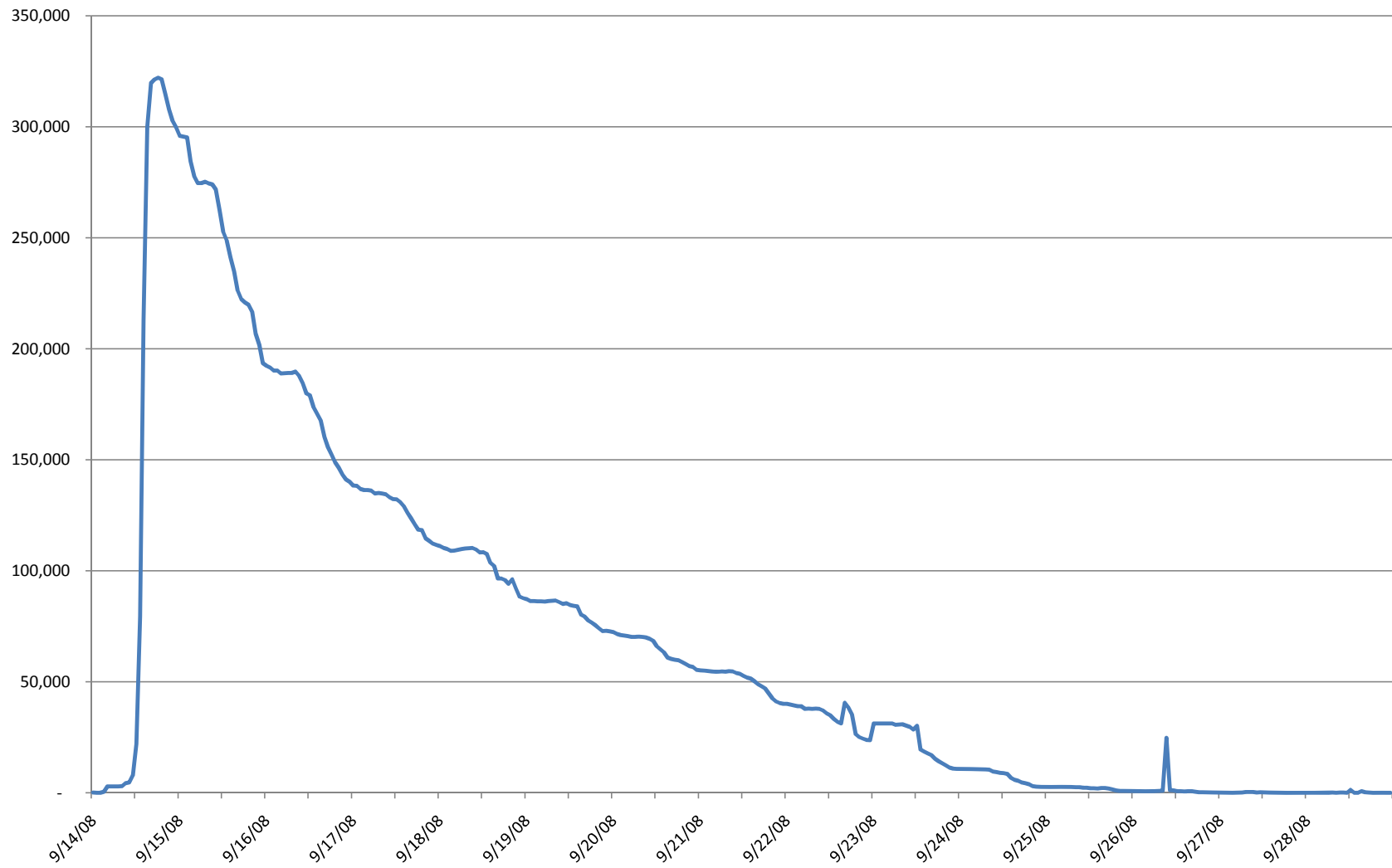
8 **A.** DP&L experienced the three of the four worst storms in the Company's history with
9 Hurricane Ike, the 2011 Ice Storm and the 2012 Derecho. The excessive damage these
10 storms caused to DP&L's infrastructure was unprecedented and the restoration costs were
11 not only necessary but also prudently incurred. DP&L employees and contractors
12 worked long hours until the last customer's service was restored. Major Event Storms
13 are volatile, unpredictable and can have a significant impact to the operation. In addition
14 to these three major event storms discussed at length in my testimony, DP&L also had a
15 number of storms in calendar years 2008 and 2011 that were challenging. These storms
16 also had great impacts upon our operations. In spite of all this, DP&L's system has
17 performed well which is demonstrated by DP&L consistently meeting its reliability
18 standards.

19 **Q. Does this conclude your direct testimony?**

20 **A.** Yes, it does.

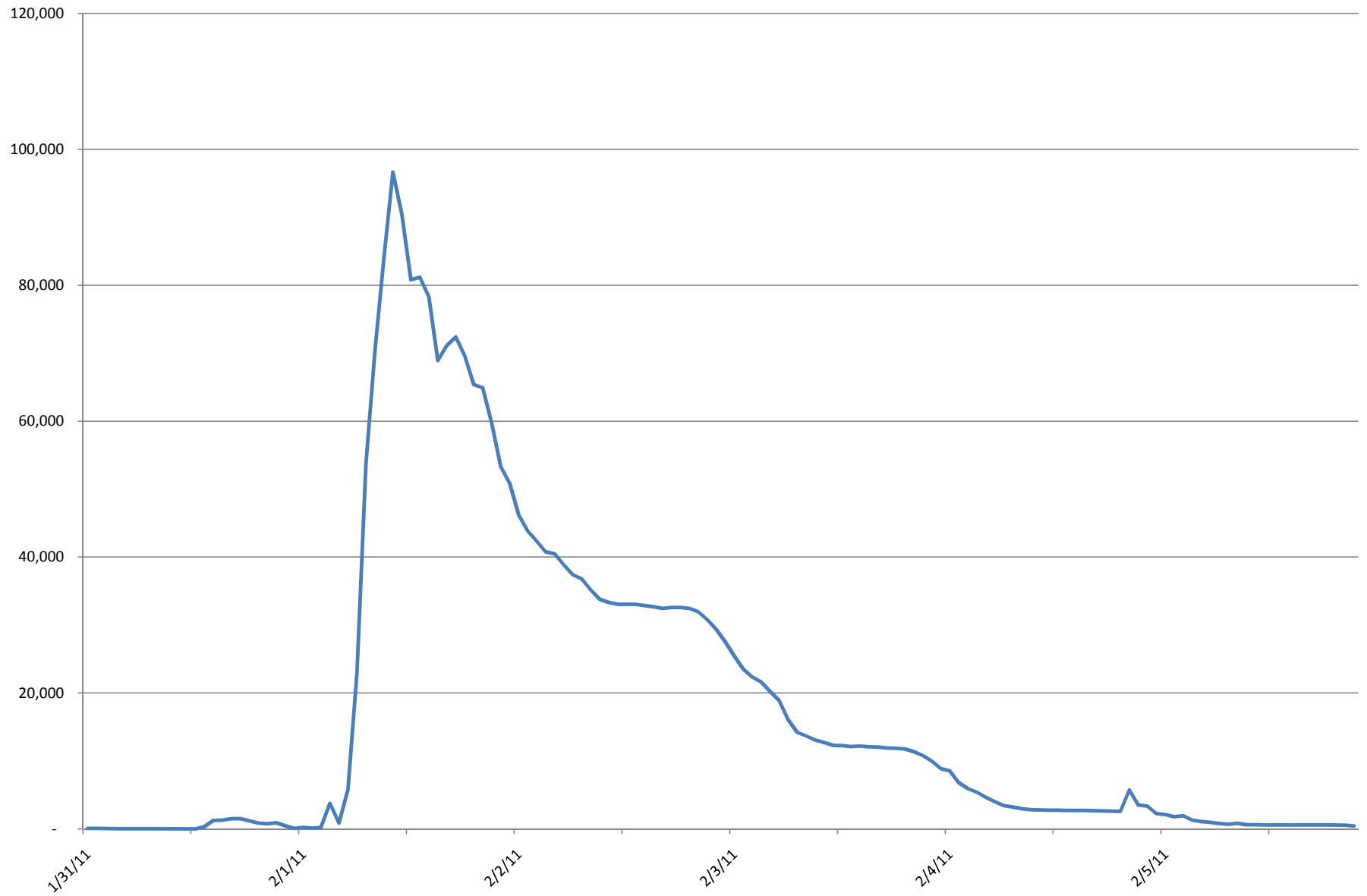
Hurricane Ike Restoration Curve

Attachment BWN-1



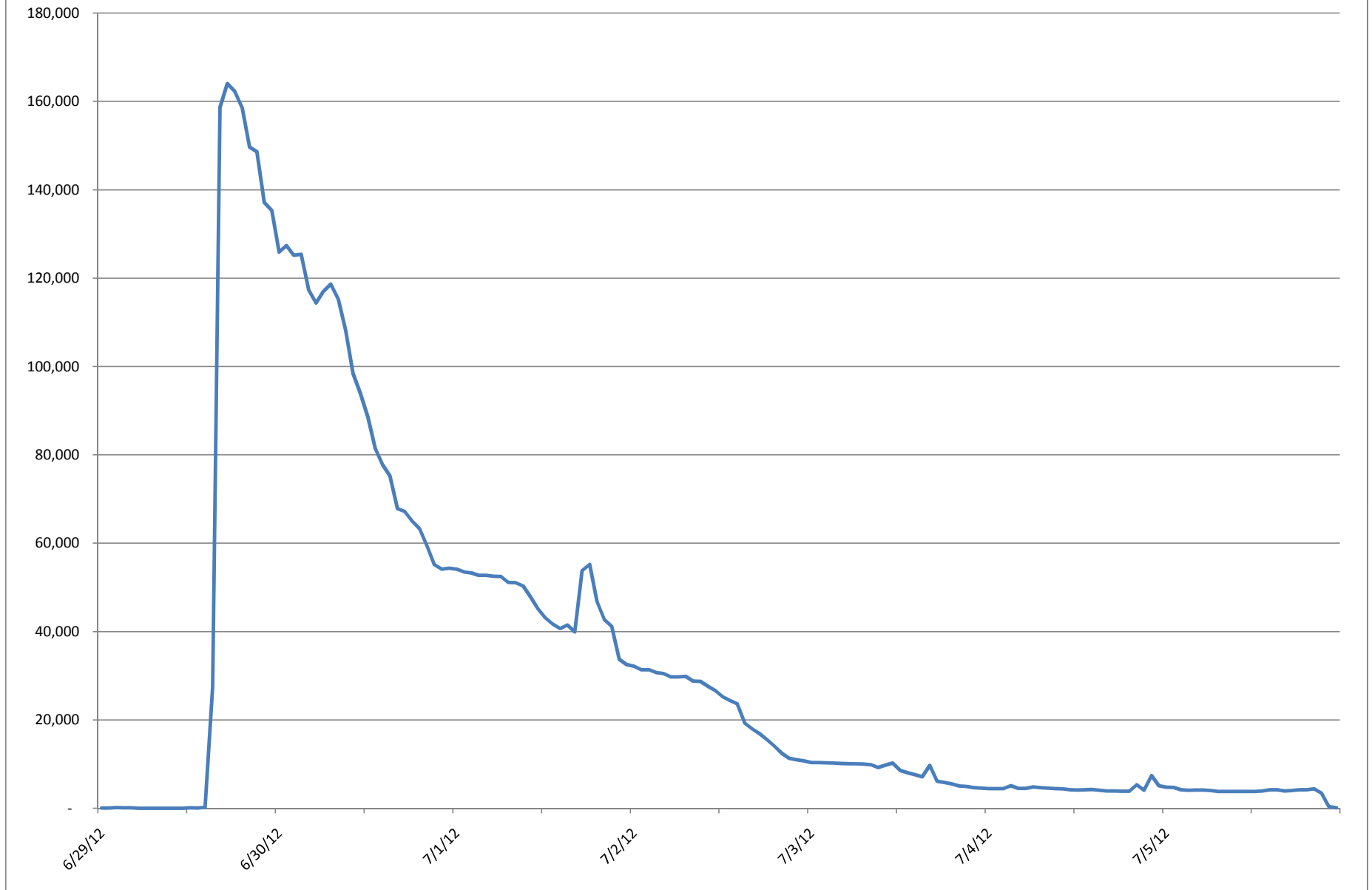
2011 Ice Storm Restoration Curve

Attachment BWN - 2



Derecho Restoration Curve

Attachment BWN - 3



DP&L Reliability Standards and Performance

CAIDI

Year	Standard	Performance
2009	98.38	91.63
2010	125.51	116.09
2011	125.51	120.61

SAIFI

Year	Standard	Performance
2009	0.99	0.70
2010	1.07	0.83
2011	1.07	0.81

**BEFORE THE
PUBLIC UTILITIES COMMISSION OF OHIO**

THE DAYTON POWER AND LIGHT COMPANY

CASE NO. 12-3062-EL-RDR

CASE NO. 12-3266-EL-AAM

STORM DAMAGE RECOVERY REQUEST

**DIRECT TESTIMONY
OF DONA R. SEGER-LAWSON**

- ☒ **MANAGEMENT POLICIES, PRACTICES, AND ORGANIZATION**
- ☐ **OPERATING INCOME**
- ☐ **RATE BASE**
- ☒ **ALLOCATIONS**
- ☐ **RATE OF RETURN**
- ☒ **RATES AND TARIFFS**
- ☐ **OTHER**

BEFORE THE
PUBLIC UTILITIES COMMISSION OF OHIO
DIRECT TESTIMONY OF
DONA R. SEGER-LAWSON
ON BEHALF OF
THE DAYTON POWER AND LIGHT COMPANY

TABLE OF CONTENTS

I.	INTRODUCTION	1
II.	PURPOSE OF TESTIMONY	2
III.	BACKGROUND	2
IV.	METHODOLOGY	5
V.	SCHEDULES	8
VI.	CONCLUSION	12

1 **I. INTRODUCTION**

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

3 A. My name is Dona R. Seger-Lawson. My business address is 1065 Woodman Drive,
4 Dayton, Ohio 45432.

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

6 A. I am employed by The Dayton Power and Light Company ("DP&L" or "Dayton" or the
7 "Company") as Director, Regulatory Operations.

8 **Q. Will you describe briefly your educational and business background?**

9 A. I received a Bachelor of Science degree in Business Administration with majors in
10 Finance and Management from Wright State University in Dayton, Ohio in 1992. I
11 earned a Masters in Business Administration with a Finance Administration
12 concentration also from Wright State University in August of 1997. I have been
13 employed by DP&L in the Regulatory Operations division since 1992.

14 **Q. How long have you been Director of Regulatory Operations?**

15 A. I assumed my present position on August 25, 2002. Prior to that time, I held various
16 positions in the Rates/Pricing Services/Regulatory Operations division, my most recent
17 prior position being that of Manager, Regulatory Operations, beginning in February 2001.

18 **Q. What are your responsibilities in your current position?**

19 A. I have overall responsibility for all base rate development, for both retail and wholesale
20 electric rates. I am responsible for evaluating regulatory and legislative initiatives, and

commission orders that impact the Company's retail and wholesale rates and overall regulatory operations.

Q. Have you previously provided testimony before the Public Utilities Commission of Ohio ("PUCO" or the "Commission")?

A. Yes. I have sponsored testimony in Case No. 99-220-GA-GCR; Case No. 00-220-GA-GCR; DP&L's Electric Transition Plan Case, No. 99-1687-EL-ETP; DP&L's Extension of the Market Development Period Case, No. 02-2779-EL-ATA; in Opposition to the Complaints in Case Nos. 03-2405-EL-CSS, and 04-85-EL-CSS; in the Company's Rate Stabilization Period Case, No. 05-276-EL-AIR, in the Company's 2008 Electric Security Plan Case, No. 08-1094-EL-SSO, and the Company's currently pending Electric Security Plan Case No. 12-426-EL-SSO.

II. PURPOSE OF TESTIMONY

Q. What is the purpose of this testimony?

A. The purpose of this testimony is to support the development of the revenue requirement and tariff rates for the storm cost recovery rider and the Company's methodology for establishing the rider on a going-forward basis.

Q. What Schedules are you supporting?

A. I am supporting Schedules A-1 through A-3, Schedules B-1 and B-5, Schedules C-1 and C-2, and Schedule E-1. I am also sponsoring Work Papers WPA-1, WPC-2 and WPC-3 and Tariff Sheet No. D30.

III. BACKGROUND

Q. Does the Company currently have a rate mechanism to recover storm costs?

1 A. No, it does not.

2 **Q. When were the Company's current distribution rates established?**

3 A. The Company's current distribution rates were established during the 99-1687-EL-ETP
4 case, when Ohio SB 3 required all electric utilities to unbundle their then-current rates
5 into transmission, distribution and generation rates. The base distribution rates resulting
6 from that case are in effect today.

7 **Q. What is the cost basis for the current base distribution rates?**

8 A. The 1999 rates that were unbundled were developed in the Company's last full rate case,
9 which was Case No. 91-414-EL-AIR based on a 1991 test year.

10 **Q. Has the Company had a storm rider in place since 1999?**

11 A. Yes. The Company had a storm rider in place from August 2006 through July 2008 to
12 recover storm costs associated with ice storms that occurred in the winter of 2004 - 2005.
13 This storm rider was established in Case No. 05-1090-EL-ATA. In that case, the
14 Company was permitted to recover O&M costs of approximately \$5.8 M and
15 approximately \$2.8 M of revenue requirement associated with capital costs from storms
16 for a total revenue requirement of approximately \$8.6 M. That amount was recovered
17 over a two-year period and was fully recovered by July 24, 2008.

18 **Q. What has been the status of DP&L's storm costs since that time?**

19 A. The Company filed on December 26, 2008 in Case No. 08-1332-EL-AAM a request to
20 defer costs associated with Hurricane Ike, which swept through the Company's service
21 territory on September 14, 2008. The Company was authorized to defer O&M costs,

1 with carrying costs, associated with Hurricane Ike and other 2008 storms that exceeded
2 the three year average by a Finding and Order dated January 14, 2009 in that case.

3 On August 10, 2012 the Company filed in Case No. 12-2281-EL-AAM a request to defer
4 storm costs associated with the Derecho storm that passed through the Company's service
5 territory during the last weekend in June 2012. The Company filed on October 19, 2012
6 an amendment to that request. The Company was authorized to defer O&M costs less the
7 three-year average of major events with carrying costs by a Finding and Order dated
8 December 19, 2012 in that case.

9 **Q. Does DP&L have Commission authority to seek recovery of storm costs?**

10 A. Yes. In Case No. 08-1094-EL-SSO, by Opinion and Order issued June 24, 2009 the
11 Commission approved a Stipulation dated February 24, 2009 that states at paragraph 18:

12 "DP&L's distribution base rates will be frozen through December 31, 2012. This
13 distribution rate freeze does not limit DP&L's right to seek emergency rate relief pursuant
14 to Section 4909.16, Revised Code, or to apply to the Commission for approval of
15 separate rate riders to recover the following costs:

16 a. The cost of complying with changes in tax or regulatory laws and
17 regulations effective after the date of this Stipulation; and

18 b. The cost of storm damage.

19 Although other parties may move to intervene, DP&L will not oppose OCC's intervention
20 in any of the above proceedings referenced in this Stipulation including with regard to
21 this paragraph."

22 By approving a Stipulation that authorized DP&L to freeze its distribution rates through
23 December 31, 2012 with the exceptions of changes in tax or regulatory laws and the cost
24 of storm damage, the Commission granted to DP&L the authority to seek incremental
25 recovery of storm costs.

1 **Q. Why is it appropriate for the Commission to grant DP&L's request for a deferral of**
2 **2011 O&M associated with major event storms?**

3 A. The Company is seeking deferral of 2011 O&M associated with major event storms in
4 this case because there will be a lag between when the Company seeks recovery of those
5 costs and when the Company can actually recover those costs. In order to properly
6 account for 2011 O&M associated with major event storms, the Company is seeking an
7 accounting order in this case.

8 **Q. Why has the Company asked for a ruling on that portion of the application by**
9 **February 8, 2013?**

10 A. The Company needs an accounting order on that portion of this case such that the deferral
11 of 2011 O&M can be included in the Company's filings with the Securities and Exchange
12 Commission.

13 **IV. METHODOLOGY**

14 **Q. Were storm costs included in the Company's current base distribution rates?**

15 A. Yes. While the Stipulation in DP&L's 1991 rate case did not identify a specific level of
16 storm cost recovery, there must have been some level of storm costs included in those
17 base rates. As discussed above, rates were established based on a 1991 test year, and
18 there would have been storms that had occurred or were assumed to occur during the test
19 year. However, since that case was settled via a black box settlement, is it unclear what
20 level of storm cost recovery would have been included in base distribution rates.

21 **Q. What is your analysis with respect to an assumed level of storm costs included in**
22 **base rates?**

1 A. Ohio Administrative Code §4901:1-10-01 defines a “major event” as an incident that
2 causes an electric utility’s daily system average interruption duration index (SAIDI) to
3 exceed the threshold outlined in section 4.5 of standard 1366-2003 as adopted in the
4 “IEEE Guide for Electric Power Distribution Reliability Indices.” DP&L’s distribution
5 system performance, as well as all other Ohio distribution utilities’ performance, is
6 measured based on these guidelines. The cost associated with restoring service under a
7 non-major event is fairly attributed to the revenue that DP&L earns through base
8 distribution rates. The Company therefore seeks Commission authority to recover storm
9 restoration costs associated with major events in a given twelve-month period. Major
10 events would be identified using the same definitions used for reliability reporting
11 requirements.

12 **Q. What kind of costs is the Company seeking to recover through the storm rider?**

13 A. The Company is seeking recovery of 1) the deferred O&M expenses associated with
14 2008 storms that exceeded the three-year average, including Hurricane Ike, consistent
15 with the Commission order in Case No. 08-1332-EL-AAM, 2) capital costs associated
16 with Hurricane Ike, 3) 2011 storm O&M costs associated with major events, 4) capital
17 costs associated with 2011 major event storms, 5) the deferred O&M expenses associated
18 with the 2012 Derecho storm, 6) capital costs associated with the 2012 Derecho storm,
19 and 7) future storm costs.

20 **Q. Through this filing, is the Company seeking a recovery mechanism for future storm**
21 **costs?**

22 A. Yes. Through this filing, the Company seeks Commission authority to recover O&M
23 costs associated with major event storm recovery, as well as capital costs from these
24 major storms during a given twelve-month period.

1 **Q. Why is it appropriate to recover capital costs through this rider?**

2 A. DP&L's distribution rates have been frozen since 1991. Part of the bargain to which the
3 parties agreed in the 2008 ESP Stipulation (Case No. 08-1094-EL-SSO) was that DP&L
4 would agree not to change its underlying base rates, and in return, would be permitted to
5 seek incremental recovery of storm restoration costs (along with a few other items). The
6 Company continued to invest capital in its system from 1991 and at the same time, the
7 Company upheld the commitment that it made to the Commission's Staff and other
8 intervening parties that it would not raise base distribution rates. The Company should
9 now be permitted to recover storm costs, as permitted in the 2008 Stipulation.

10 Further, major storms result in capital expenditures as well as O&M expenditures. To
11 permit recovery only of O&M costs associated with major storms would ignore a large
12 part of the real impact of the storms on DP&L's distribution system.

13 **Q. Did the Commission allow for capital cost recovery associated with storms for the**
14 **Company's 2005 storm rider?**

15 A. Yes, it did.

16 **Q. Are the base distribution rates in effect today the same base distribution rates that**
17 **were in effect in 2005?**

18 A. Yes. The base distribution rates that were in effect in 2005 when the Commission
19 approved O&M costs and capital recovery through the storm rider are the same base
20 distribution rates that are in place today.

21 **Q. Is the Company considering the depreciated value of the capital that was added as a**
22 **result of Hurricane Ike?**

A. Yes, the revenue requirement calculations that begin on page 1 of Schedule B-5 demonstrate how the Company is considering the depreciated value of the capital associated with Hurricane Ike, 2011 storms, and the Derecho storm.

Q. Is the Company seeking to recover all capital costs over a three-year period?

A. No. The revenue requirements from Mar 2008 – Feb 2012 that are calculated on pages 1 and 2 of Schedule B-5 are summed and spread over three years as shown on Schedule B-1. The Company is not seeking to recover the total capital costs associated with these storms over a three-year period, but rather seeks only to recover the revenue requirements associated with them.

V. SCHEDULES

Q. Please describe Schedule A-1.

A. Schedule A-1 shows the calculation of the proposed Storm Cost Recovery Rider rates for March 2013 through February 2014. The revenue requirement by tariff class from Schedule A-2 was divided by billing determinants to derive the rate. The Primary and Primary-Substation tariff classes have a rate that is on a \$/kW basis and all other tariff classes are on a \$/kWh basis. The High Voltage tariff class does not have any costs assigned to it because customers that take service at that voltage level do not use the distribution system except for the metering and billing functions; thus no distribution-related storm costs are assigned to that tariff class. To derive the rates, billing determinants from the most recently available 12-month period were used (October 2011 – September 2012).

1 **Q. Please describe Schedule A-2.**

2 A. Schedule A-2 demonstrates how the annual revenue requirement was assigned to tariff
3 classes for ratemaking purposes. The allocation developed on Schedule A-3 was used to
4 assign the March 2013 – February 2014 revenue requirement to the tariff classes.

5 **Q. Please describe Schedule A-3.**

6 A. Schedule A-3 demonstrates how the tariff allocation was made. First, total distribution
7 revenue billed during the twelve month period October 2011 – September 2012 was
8 retrieved from DP&L's datamart system. The customer charge revenues were separately
9 identified and removed from the total distribution revenues by tariff class. A ratio of
10 distribution revenues net of customer charge revenues by tariff class compared to total
11 distribution revenues net of customer charge revenues was calculated. This ratio is used
12 to assign storm costs to tariff classes on Schedule A-2.

13 **Q. Please describe Schedule B-1.**

14 A. Schedule B-1 contains the calculation of revenue requirements for the storm recovery
15 costs. The revenue requirement (excluding O&M) for the twelve-month period March
16 2013 through February 2014 was calculated in columns C and D on line 17. Carrying
17 costs on the Non-O&M revenue requirements were then added on line 19. One-third of
18 the O&M from the five previous years (including 2012) was added to the revenue
19 requirement on line 21. On line 23, one-third of the carrying cost incurred on the
20 deferred O&M from September 2008 through February 2013 was added to the revenue
21 requirement, and on line 25 the projected carrying costs for the period March 2013
22 through February 2014 were included. Line 29 shows the total amount of O&M and
23 carrying costs grossed up for uncollectible percentage and CAT. Finally on line 31 one-

1 third of the non-O&M revenue requirements for the previous periods March 2008
2 through February 2012 was added to the current annual amount for a total of \$22,338,250
3 to be recovered over the period March 2013 through February 2014.

4 **Q. Please describe Schedule B-5.**

5 A. Schedule B-5 calculates the revenue requirement excluding O&M for the twelve-month
6 periods beginning March 2008 and ending February 2012. Starting on page 1, the capital
7 from Hurricane Ike, net of accumulated depreciation and deferred taxes, is contained in
8 Column D. A revenue requirement for the twelve-month period March 2008 through
9 February 2009 is then developed by adding return on rate base plus depreciation expense,
10 taxes other than income tax, and gross revenue conversion factors to derive a revenue
11 requirement of \$1,519,992 for that year. Projected carrying costs for the period are then
12 added on line 19 to determine the total annual non-O&M revenue requirement for the
13 year. This process is repeated for each 12-month period through February 2012. Capital
14 from 2011 major storms, net of accumulated depreciation and deferred taxes, is included
15 in the rate base shown on page 2, Column F. Columns G and H on page 2 show the sum
16 of the four-year revenue requirement calculations.

17 **Q. Please describe Schedule C-1.**

18 A. Schedule C-1 contains the O&M calculations for the storm cost recovery rider. The total
19 O&M costs from 2008 storms less the three-year average resulted in approximately
20 \$14.9 M to be included in the rider. The total O&M costs associated with 2011 major
21 event storms resulted in approximately \$10 M included in the rider. Finally,
22 approximately \$4.8 M of O&M from the 2012 Derecho storm was included in the rider.

1 **Q. Were O&M costs from the three years of storms backed out of the 2008 total**
2 **number?**

3 A. Yes. When the Company asked for authority to defer the O&M costs associated with
4 Hurricane Ike, at that time it asked for any incremental amount over a three-year average
5 of O&M costs. Since then the Company's proposal has evolved and the Company now
6 believes that, as a result of their impact, the appropriate recovery is any amount
7 associated with major event storms. Thus, the Company used the new methodology for
8 2011 storm-related O&M.

9 **Q. Why did you not include all of 2012 O&M costs associated with major event storms?**

10 A. This filing is being made in December 2012; thus the calendar year is not yet complete
11 and the total O&M costs from major event storms in 2012 is not yet known. When the
12 Company files to reset the storm cost recovery rider in 2013, the total 2012 major event
13 storm costs will be known and included at that time.

14 **Q. Why were 2009 and 2010 storm-related O&M costs not included in this calculation?**

15 A. The Company sought and received accounting deferral for 2008 O&M costs, so it is
16 appropriate for the Company to seek recovery of these costs through this proceeding. No
17 such accounting deferral was sought for O&M costs from 2009 and 2010 storms; thus the
18 Company has not included that amount in this request. As this application is establishing
19 the storm cost recovery process under this rider, DP&L initiated this methodology with
20 its most recently completed calendar year, 2011. As stated above, going forward the
21 Company will file annually to recover calendar year O&M and capital costs associated
22 with storm cost recovery.

1 **Q. Please describe Schedule C-2.**

2 A. Schedule C-2 contains the calculation of the average three-year threshold for the 2008
3 storms.

4 **Q. Please describe Schedule E-1.**

5 A. Schedule E-1 contains the Company's demonstration of the impact that the storm cost
6 recovery rider will have on a customer's total bill. A residential customer using 750 kWh
7 per month will experience a total bill increase of \$2.08 or 1.9% as a result of the storm
8 cost recovery rider.

9 **Q. What does Workpaper WPA-1 contain?**

10 A. Workpaper WPA-1 demonstrates how the kWh charge for Private Outdoor Lighting is
11 converted into a per fixture charge. The Private Outdoor Lighting rates on Tariff Sheet
12 No. D30 are stated as a per fixture charge.

13 **Q. Please explain Workpaper WPC-2.**

14 A. Workpaper WPC-2 contains a calculation of the carrying costs associated with the non-
15 O&M revenue requirements from February 2009 through February 2013.

16 **Q. Please explain Workpaper WPC-3.**

17 A. Workpaper WPC-3 contains the calculations of the forecasted carrying charges associated
18 with the O&M costs for the periods December 2012 through February 2016.

19 **VI. CONCLUSION**

20 **Q. Please summarize your testimony.**

1 A. The Company is seeking approximately \$22 million for the 12-month period ending
2 February 2014 to recover one-third of storm costs associated with 2008 storms including
3 Hurricane Ike, 2011 major event storms, and the 2012 Derecho storm. The Company has
4 Commission authority to seek incremental recovery of these costs through the 2008 ESP
5 stipulation and has demonstrated the reasonable cost support methodology that will be
6 used for a storm recovery rider on a going-forward basis.

7 **Q. Does this conclude your direct testimony?**

8 A. Yes, it does.

This foregoing document was electronically filed with the Public Utilities

Commission of Ohio Docketing Information System on

12/21/2012 3:55:48 PM

in

Case No(s). 12-3062-EL-RDR, 12-3266-EL-AAM

Summary: Application for Authority to Recover Certain Storm-Related Restoration Costs
electronically filed by Mrs. Claire E Hale on behalf of The Dayton Power and Light Company