

**BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of The)
Dayton Power and Light Company to) Case No. 12-426-EL-SSO
Establish a Standard Service Offer in the)
Form of an Electric Security Plan)

In the Matter of the Application of The)
Dayton Power and Light Company for) Case No. 12-427-EL-ATA
Approval of Revised Tariffs)

In the Matter of the Application of The)
Dayton Power and Light Company for) Case No. 12-428-EL-AAM
Approval of Certain Accounting Authority)

In the Matter of the Application of The)
Dayton Power and Light Company for) Case No. 12-429-EL-WVR
Waiver of Certain Commission Rules)

In the Matter of the Application of The)
Dayton Power and Light Company to) Case No. 12-672-EL-UNC
Establish Tariff Riders)

(PUBLIC VERSION)

**DIRECT TESTIMONY
OF
SCOTT J. RUBIN**

On Behalf of
The Office of the Ohio Consumers' Counsel
10 West Broad Street, Suite 1800
Columbus, Ohio 43215

March 1, 2013

TABLE OF CONTENTS

	Page
I. INTRODUCTION	1
II. SUMMARY	3
III. DP&L’S PROPOSED ESP RATE DESIGN AND ALLOCATION AMONG CUSTOMER CLASSES.....	5
A. Introduction.....	5
B. Service Stability Rider Rate Design and Allocation Among Customer Classes.....	7
C. Switching Tracker Rate Design	18
IV. CONCLUSION.....	19

ATTACHMENTS

SJR-1 Curriculum vitae for Scott J. Rubin

SJR-2 Comparison of Electricity Consumption (KWh) and SSR Revenues by Customer Class

SJR-3 Allocation of SSR Among Customer Classes Based on Energy Consumption

SJR-4 Residential Bill Impacts Under DP&L’s Proposed SSR Rate Design

1 **I. INTRODUCTION**

2

3 ***Q1. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.***

4 ***A1.*** My name is Scott J. Rubin. My business address is 333 Oak Lane, Bloomsburg,
5 PA.

6

7 ***Q2. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?***

8 ***A2.*** I am an independent consultant and an attorney. My practice is limited to matters
9 affecting the public utility industry.

10

11 ***Q3. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS CASE?***

12 ***A3.*** I have been retained by the Office of the Ohio Consumers' Counsel ("OCC") to
13 review the proposed rate design for Dayton Power and Light Company's
14 ("DP&L" or "Utility") proposed Electric Security Plan ("ESP").

15

16 ***Q4. WHAT ARE YOUR QUALIFICATIONS TO PROVIDE THIS***
17 ***TESTIMONY?***

18 ***A4.*** I have testified as an expert witness before utility commissions or courts in the
19 District of Columbia, the province of Nova Scotia, and in the states of Alaska,
20 Arizona, California, Delaware, Illinois, Kentucky, Maine, Maryland, New
21 Hampshire, New Jersey, New York, Ohio, Pennsylvania, and West Virginia. I
22 also have testified as an expert witness before two committees of the U.S. House

PUBLIC VERSION
Testimony of Scott J. Rubin
On Behalf of the Office of the Ohio Consumers' Counsel
PUCO Case Nos. 12-426-EL-SSO, et al.

1 of Representatives and one committee of the Pennsylvania House of
2 Representatives. I also served as a consultant to the staffs of two state utility
3 commissions as well as to several national utility trade associations, and state and
4 local governments throughout the country. Prior to establishing my own
5 consulting and law practice, I was employed by the Pennsylvania Office of
6 Consumer Advocate (POCA) from 1983 through January 1994 in successive
7 positions of increasing responsibility. From 1990 until I left state government, I
8 was one of two senior attorneys in the POCA. Among my other responsibilities
9 in that position, I played a major role in setting the policy positions on water and
10 electric matters for the POCA. In addition, I was responsible for supervising the
11 technical staff of the POCA. I also testified as an expert witness for the POCA on
12 rate design and cost of service issues.

13
14 Throughout my career, I have developed substantial expertise in matters relating
15 to the economic regulation of public utilities. I have published articles,
16 contributed to books, written speeches, and delivered numerous presentations, on
17 both the national and state levels, relating to regulatory issues. I have attended
18 numerous continuing education courses involving the utility industry. I also have
19 served as a faculty member in utility-related educational programs for the Institute
20 for Public Utilities at Michigan State University, the American Water Works
21 Association, and the Pennsylvania Bar Institute. Attachment SJR-1 to this
22 testimony is my curriculum vitae.

1 **Q5. WHAT IS YOUR EXPERIENCE THAT IS PARTICULARLY RELEVANT**
2 **TO THE ISSUES IN THIS CASE?**

3 **A5.** I have testified on numerous occasions as a rate design, tariff, and cost of service
4 expert. I have also worked as a consultant to local government entities on rate
5 design issues -- both to assist government-owned utilities in designing rates and to
6 help government agencies obtain reasonable rates from their utility. I also served
7 on the editorial committee for the preparation of the major rate design manual for
8 the water utility industry, the American Water Works Association's Manual M1:
9 *Principles of Water Rates, Fees, and Charges.*

10
11 In the electricity sector during the past five years, I testified on rate design, tariff,
12 and/or cost of service issues in cases involving the Ameren utilities in Illinois,
13 Commonwealth Edison Co. (Illinois), and Duke Energy Ohio.

14
15 **II. SUMMARY**

16
17 **Q6. WHAT IS THE FOCUS OF YOUR DIRECT TESTIMONY?**

18 **A6.** My testimony identifies and discusses my concerns with DP&L's proposed rate
19 design and allocation among customer classes of certain proposed charges to be
20 included in any ESP that the Commission may authorize.

21

1 **Q7. ARE THERE ANY ASSUMPTIONS THAT ARE THE BASIS FOR YOUR**
2 **TESTIMONY?**

3 **A7.** Yes. My testimony addresses the rate design and allocation among customer
4 classes for two elements of DP&L's proposed ESP, the proposed Service Stability
5 Rider ("SSR") and the proposed Switching Tracker. To facilitate the discussion
6 of these issues, my testimony assumes that the Commission authorizes DP&L to
7 implement these rate mechanisms. This should not be taken as an endorsement by
8 me or OCC of these rate mechanisms. I understand that other OCC witnesses,
9 and OCC's counsel, will be addressing whether these proposed rate mechanisms
10 are lawful and consistent with the public interest.

11
12 **Q8. PLEASE SUMMARIZE YOUR CONCLUSIONS AND**
13 **RECOMMENDATIONS.**

14 **A8.** My conclusions and recommendations are summarized as follows:

15

- 16 • If the Commission approves the SSR, any revenues
17 authorized should be allocated to the customer classes in
18 proportion to each class's consumption of electricity.
- 19 • If the Commission approves the Switching Tracker, any
20 revenues collected under that tracker should be allocated to
21 each customer class in proportion to SSR revenues. This
22 assumes that the SSR is collected as a per-KWh charge, as I

1 recommend above. The Switching Tracker, like the SSR, is
2 based solely on costs allegedly incurred by DP&L as a
3 result of changes in the generation market. As such, those
4 costs should be allocated to customer classes, and collected
5 from customers, solely in proportion to the level of energy
6 consumption.

7

8 **III. DP&L'S PROPOSED ELECTRIC SECURITY PLAN RATE DESIGN AND**
9 **ALLOCATION AMONG CUSTOMER CLASSES**

10

11 **A. Introduction**

12

13 ***Q9. PLEASE DESCRIBE YOUR UNDERSTANDING OF DP&L'S PROPOSED***
14 ***SERVICE STABILITY CHARGE AND SWITCHING TRACKER.***

15 **A9.** From my review of DP&L's second revised filing, it appears that the Utility is
16 proposing to create two mandatory charges that would affect the rates paid by all
17 electric distribution customers, without regard to the customer's supplier of
18 electricity generation. The proposed Service Stability Rider (SSR) would collect
19 approximately \$137.5 million annually from customers for the term of the
20 proposed ESP. DP&L witness Herrington states that the SSR would enable
21 DP&L "to provide stable electric service."¹ DP&L witness Jackson explains that

¹ Second Revised Testimony of Herrington, p 3.

PUBLIC VERSION
Testimony of Scott J. Rubin
On Behalf of the Office of the Ohio Consumers' Counsel
PUCO Case Nos. 12-426-EL-SSO, et al.

1 the threat to DP&L's financial stability is the result of "low forward commodity
2 prices, customer shopping realized as of August 30, 2012, and the Company's
3 transition to 100% auction."² That is, the alleged need for SSR is the result of
4 changes occurring in the commodity (or electricity supply) portion of DP&L's
5 business.

6
7 DP&L witness Seger-Lawson explains the Switching Tracker in her second
8 revised testimony, pages 16-17. It is my understanding that the Switching
9 Tracker is an accounting and recovery mechanism that would defer, for later
10 collection from customers, the revenue margin that DP&L alleges it would lose as
11 additional customers switch to alternate suppliers of electricity generation. That
12 is, the Switching Tracker also is related solely to changes that may occur in the
13 electricity supply portion of DP&L's business. Initially, the Switching Tracker is
14 set at zero, based on the existing level of load that has switched to another
15 supplier as of August 30, 2012 (62% of retail load). The Switching Tracker
16 would calculate the difference between the percentage of load (measured in
17 megawatt-hours ("MWh")) using an alternate supplier in each month and the
18 baseline level of 62%. The additional switched load (in MWh) would then be
19 multiplied by the difference between DP&L's Blended Standard Service Offer
20 (SSO) rate and the competitive bid (CB) rate in effect (that is, the difference
21 between the revenues DP&L receives from a customer purchasing generation

² Second Revised Testimony of Jackson, p. 2.

1 from DP&L through the SSO rate and the lower level of revenues DP&L receives
2 from selling its generation into the wholesale market). DP&L proposes to begin
3 collecting those deferred amounts under the Switching Tracker through all
4 customers' rates in January 2014.

5
6 **B. Service Stability Rider Rate Design and Allocation Among Customer**
7 **Classes**

8
9 ***Q10. HOW DOES DP&L PROPOSE TO COLLECT THE SERVICE***
10 ***STABILITY RIDER FROM CUSTOMERS?***

11 ***A10.*** DP&L proposes to collect the SSR from all customers through a combination of
12 increases in customer charges, charges for consumption in kilowatt-hours
13 ("KWh"), and charges for billing demand in kilowatts ("KW"). Specifically, the
14 Utility proposes to set the customer charge component of the SSR equal to the
15 existing customer charge. That is, DP&L would effectively double the customer
16 charge that is currently in effect. It then increases the KWh and KW charges by
17 approximately equal percentages to recover the remaining SSR revenues.

18
19 ***Q11. DOES DP&L'S PROPOSED RATE DESIGN FOR THE SERVICE***
20 ***STABILITY RIDER RESULT IN ALL CUSTOMERS PAYING***
21 ***APPROXIMATELY EQUAL PERCENTAGE INCREASES?***

22 ***A11.*** No.

1 **Q12. WHAT IS THE RESULT OF DP&L'S PROPOSED RATE DESIGN FOR**
2 **THE SERVICE STABILITY RIDER?**

3 **A12.** The Utility's proposal would result in a disproportionate burden on residential
4 customers, particularly low-use residential customers. On Attachment SJR-2, I
5 calculate the percentage of energy (KWh) used by each customer class and
6 compare it to DP&L's proposed collection of revenues from the SSR. It can be
7 seen that the Residential (non-heating) class is being asked to pay a substantially
8 greater percentage of SSR revenues than the proportion of electricity consumed
9 by that class. Specifically, DP&L is asking the Residential (non-heating) class to
10 pay 35.4% of SSR revenues, but the class is responsible for using only 25.5% of
11 the electricity on DP&L's system.

12
13 **Q13. WHAT CUSTOMER CLASSES WILL RECEIVE LOWER THAN**
14 **AVERAGE SSR INCREASES UNDER DP&L'S PROPOSAL?**

15 **A13.** Under DP&L's proposal, the large commercial and industrial classes (GS
16 Primary, GS Primary-Substation, and GS High Voltage) would receive much
17 lower than average increases under SSR. Collectively, these classes use 32.4% of
18 the electricity on DP&L's system, but DP&L is asking them to pay only 21.7% of
19 the revenues under SSR.

20

1 ***Q14. IS THERE A COST JUSTIFICATION FOR DP&L'S PROPOSED***
2 ***ALLOCATION OF THE SERVICE STABILITY RIDER REVENUES***
3 ***AMONG THE CUSTOMER CLASSES?***

4 ***A14.*** No. DP&L has not prepared a cost-of-service study for this case and has not
5 provided any cost-based analysis to support its proposal.

6

7 ***Q15. IS THERE A REASONABLE POLICY JUSTIFICATION FOR DP&L'S***
8 ***PROPOSED ALLOCATION OF SERVICE STABILITY RIDER***
9 ***REVENUES AMONG THE CUSTOMER CLASSES?***

10 ***A15.*** No. The purpose of the SSR is to compensate DP&L for the impact on its
11 financial integrity of its allegedly "lost" margin on electricity sales that it would
12 have made if customers had not switched to another supplier to purchase
13 electricity, coupled with the market price for generation being lower than DP&L's
14 embedded generation-related cost of service. That is, the proposed SSR is solely
15 related to costs associated with electricity sold to customers. Consequently, it is
16 properly allocated to each customer class on a KWh basis. In my opinion, there is
17 no policy justification for allocating any SSR revenues based on the number of
18 customers in a class. Similarly there is no justification for collecting any SSR
19 revenues through increased customer charges. All of the reasons identified by
20 DP&L to allegedly justify the SSR are related to the generation (electricity
21 supply) portion of DP&L's business; there are no customer-related factors driving
22 the alleged need for the SSR.

1 **Q16. DO YOU AGREE WITH DP&L WITNESS PARKE'S ALLEGATION**
2 **THAT THE SERVICE STABILITY RIDER RATE DESIGN RESULTS IN**
3 **A "FAIR DISTRIBUTION AMONG CUSTOMER CLASSES?"³**

4 **A16.** No.

5

6 **Q17. WHY DO YOU DISAGREE WITH MR. PARKE REGARDING THE**
7 **RESULTS OF THE SERVICE STABILITY RIDER RATE DESIGN?**

8 **A17.** I disagree with Mr. Parke because he has failed to provide any objective measure
9 of fairness. His only support for the proposed SSR cost allocation is that he began
10 with the existing Rate Stabilization Charge ("RSC") allocation and then "a
11 customer charge was added to balance the overall impact across tariff classes."
12 Second Revised Testimony of Parke, p. 7. Mr. Parke does not explain why the
13 RSC allocation is not appropriately "balanced" among customer classes, why
14 there should be any customer-related component to the SSR, or what rate impacts
15 would result.

³ Second Revised Direct Testimony of Nathan C. Parke at p. 7.

PUBLIC VERSION
Testimony of Scott J. Rubin
On Behalf of the Office of the Ohio Consumers' Counsel
PUCO Case Nos. 12-426-EL-SSO, et al.

1 Moreover, Mr. Parke does not explain why, in order to “balance” the SSR among
2 customer classes, it is necessary to collect a far greater percentage of revenues
3 from the Residential classes than the percentage that they pay under the current
4 RSC allocation. Specifically, the Residential classes pay approximately 41% of
5 the revenues under the RSC, but Mr. Parke and DP&L propose to recover 48% of
6 SSR revenues from the Residential classes. Mr. Parke does not – and cannot –
7 explain why this approach is more “balanced,” particularly when the Residential
8 classes use only 37% of the electricity on DP&L’s system, as shown on
9 Attachment SJR-2.

10

11 ***Q18. DO YOU AGREE WITH MR. PARKE THAT HIS PROPOSAL PROVIDES***
12 ***“A PREDICTABLE REVENUE RECOVERY FOR THE COMPANY” AND***
13 ***THAT IT HELPS ENSURE “THE COMPANY WILL RECOVER THE***
14 ***APPROPRIATE LEVEL OF REVENUE?”⁴***

15 ***A18.*** No, I do not agree.

16

⁴ Id..

1 **Q19. WHY DO YOU DISAGREE WITH MR. PARKE THAT HIS PROPOSAL**
2 **PROVIDES “A PREDICTABLE REVENUE RECOVERY FOR THE**
3 **COMPANY” AND THAT IT HELPS ENSURE “THE COMPANY WILL**
4 **RECOVER THE APPROPRIATE LEVEL OF REVENUE?”⁵**

5 **A19.** Again, Mr. Parke did not provide any analysis to support his assertion. He does
6 not show that collecting the SSR in the same manner as the RSC (through a
7 combination of demand and energy charges) would be any more or less stable
8 than his proposal which collects a portion of the revenues on a per-customer basis.
9 He also fails to address the traditional regulatory principle of cost causation.⁶ As
10 I discussed above, there is absolutely no basis for concluding that any of the costs
11 associated with the proposed SSR are incurred by DP&L on a per-customer basis.

12
13 **Q19. HOW DO THE REASONS THAT DP&L ALLEGES SUPPORT THE**
14 **NEED FOR THE SERVICE STABILITY RIDER COMPARE TO THE**
15 **MANNER IN WHICH DP&L PROPOSES TO COLLECT THE COSTS?**

16 **A19.** As I stated, DP&L’s stated reasons for needing the SSR are solely related to
17 electricity consumption. DP&L claims that its need for enhanced revenue
18 stability stems from the movement toward market-based pricing and the purchase
19 of electricity by customers from non-DP&L sources. Yet DP&L proposes to
20 allocate costs to customer classes in a manner that greatly over-collects costs from

⁵ Id.

⁶ Cost causation is generally defined as “an attempt to determine what, or who, is causing costs to be incurred by the utility.” NARUC, *Electric Utility Cost Allocation Manual* (Jan. 1992), p. 38.

1 the Residential class. Such an over-collection of costs from the Residential class
2 through the SSR is not just and is not reasonable.

3

4 ***Q20. IF THE COMMISSION APPROVES A SERVICE STABILITY RIDER,***
5 ***THEN HOW SHOULD THOSE COSTS BE ALLOCATED AMONG THE***
6 ***CUSTOMER CLASSES?***

7 ***A20.*** I recommend that, if the Commission approves the SSR, any revenues authorized
8 should be allocated to the customer classes – both shopping and non-shopping –
9 in proportion to each class’s consumption of electricity. This is consistent with
10 the regulatory principle of cost causation because the claimed need for the SSR is
11 driven by customer consumption. I show this allocation on Attachment SJR-3.
12 All of the benefits from DP&L’s movement toward market-based pricing of
13 generation flow to customers in proportion to their usage of electricity. Similarly,
14 all of DP&L’s alleged “costs” associated with that changing market (including its
15 proposed SSR) should be borne by customers in proportion to their energy
16 consumption. In this way, the benefits of market changes would be matched with
17 the alleged costs associated with such changes.

18

1 **Q21. YOU MENTIONED EARLIER IN YOUR TESTIMONY THAT DP&L'S**
2 **PROPOSED SERVICE STABILITY RIDER RATE DESIGN ALSO**
3 **WOULD HAVE A DISPROPORTIONATELY LARGE IMPACT ON**
4 **LOW-USE RESIDENTIAL CUSTOMERS. CAN YOU BE MORE**
5 **SPECIFIC?**

6 **A21.** DP&L's proposed SSR rate design for Residential customers would collect more
7 than one-third of Residential SSR revenues (approximately \$23 million of the \$66
8 million in SSR Residential revenues under DP&L's proposed allocation and rate
9 design) through an increased customer charge. As a consequence of this proposed
10 rate design, low-use residential customers would see excessively large percentage
11 increases in their bills. On Second Revised Schedule 10, DP&L calculated the
12 total bill impact of all of its proposals. The schedule shows that, in the first period
13 of DP&L's ESP, a residential customer who uses 200 KWh per month would face
14 a 12% increase in its total bill. In contrast, higher-use customers, including many
15 commercial and industrial customers, would receive decreases in their total bills.
16 In fact, all residential customers using less than 2,000 KWh per month would see
17 their overall bills increase. There is absolutely no justification for such a result.
18 The "costs" that DP&L is allegedly trying to collect through the SSR are costs
19 allegedly caused by changes related to DP&L's recovery of generation-related
20 costs. There is no justification – either under traditional cost-of-service principles
21 or under long-standing public and regulatory policy principles – to impose such

1 large increases on customers who use such small amounts of electricity and who,
2 therefore, have little to do with causing the alleged cost to be incurred.

3

4 **Q22. HOW MANY RESIDENTIAL CUSTOMERS WOULD RECEIVE**
5 **OVERALL BILL INCREASES UNDER DP&L'S PROPOSAL?**

6 **A22.** In response to Staff DR #12, DP&L provided a version of its second revised
7 Schedule 10 that includes the average number of customers billed at each
8 consumption level. I have prepared Attachment SJR-4 to show the information
9 from DP&L's second revised Schedule 10 coupled with the number of customers
10 at each consumption level, as provided by DP&L in Staff DR #12. I then
11 calculated the cumulative number and percentage of Residential customers at each
12 consumption level. Page 1 of that attachment shows that in Period 1,
13 approximately {**BEGIN CONFIDENTIAL** █████ **END CONFIDENTIAL**} of
14 DP&L's Residential (non-heating) customers would receive overall increases
15 under DP&L's proposed SSR rate design. Moreover, at least
16 {**BEGINCONFIDENTIAL** █████ **END CONFIDENTIAL**} of Residential non-
17 heating customers (those with consumption of 200 KWh per month or less) would
18 receive increases of 12% to 37%.

1 A significant percentage of Residential Heating customers would be affected in a
2 similar manner. Approximately {BEGIN CONFIDENTIAL ██████END
3 CONFIDENTIAL} of Residential Heating customers in the winter would receive
4 overall increases, with {BEGIN CONFIDENTIAL ██████END CONFIDENTIAL}
5 of such customers' bills increasing by 10% or more. In the summer billing
6 season, BEGIN CONFIDENTIAL ██████END CONFIDENTIAL} of these
7 customers' bills would receive overall increases, with {BEGIN
8 CONFIDENTIAL ██████END CONFIDENTIAL} of customers' bills increasing
9 by 12% to 37%. The data for Residential Heating customers are shown on pages
10 2 (winter) and 3 (summer) of Attachment SJR-4.

11

12 ***Q23. PLEASE EXPLAIN THE SPECIFIC BENEFITS AND DETRIMENTS TO***
13 ***RESIDENTIAL CUSTOMERS THAT WILL RESULT FROM DP&L'S***
14 ***PROPOSAL?***

15 **A23.** At the bottom of each page of Attachment SJR-4, I calculate the average change
16 in each customer's bill in the customer class, as well as the average change for
17 customers using less than 2,000 KWh per month, and the average for customers
18 using more than 2,000 KWh per month. For Residential non-heating customers,
19 the average bill increases by approximately \$2.36 per month. For customers
20 using less than 2,000 KWh per month, however, the average bill increases by
21 \$2.59 per month. In contrast, for Residential non-heating customers using more
22 than 2,000 KWh per month, the average bill **decreases** by \$1.65 per month. In

PUBLIC VERSION
Testimony of Scott J. Rubin
On Behalf of the Office of the Ohio Consumers' Counsel
PUCO Case Nos. 12-426-EL-SSO, et al.

1 other words, the entire burden of DP&L's proposed rate changes falls on
2 customers using less than 2,000 KWh per month. Customers who use more than
3 that amount actually would receive a net benefit from DP&L's proposals.

4
5 The same is true for Residential Heating customers. In the winter, the average
6 Residential Heating bill would increase by \$1.05 per month. Customers using
7 less than 2,000 KWh per month, however, would face average bill increases of
8 \$2.01 per month, while those using more than 2,000 KWh would see average bills
9 **decrease** by \$2.05 per month. The pattern is the same for Residential Heating
10 customers in the summer. The average summer bill for Residential Heating
11 customers would increase by \$1.99 per month. Customers using less than 2,000
12 KWh per month, however, would face average bill increases of \$2.29 per month,
13 while those using more than 2,000 KWh would see average bills **decrease** by
14 \$1.45 per month.

15
16 ***Q24. WHAT DO YOU CONCLUDE FROM THIS ANALYSIS?***

17 ***A24.*** This analysis confirms my opinion that DP&L's rate design proposal is unfair to
18 Residential customers, especially lower-use Residential customers. By collecting
19 so much SSR revenue through the customer charge, DP&L is placing a
20 disproportionate burden of its proposed SSR on Residential customers. Lower-
21 use Residential customers receive an even greater burden, while higher-use
22 Residential customers receive at least a net benefit from DP&L moving toward

1 market-based rates. Such a result is unreasonable and inconsistent with
2 established ratemaking principles. The only way to fairly allocate the benefits
3 and burdens associated with the move toward market-based pricing is to collect
4 the SSR from all customers on a per-KWh basis.

5
6 **C. Switching Tracker Rate Design**

7
8 ***Q25. HOW DOES DP&L PROPOSE TO COLLECT FROM CUSTOMERS ANY***
9 ***DEFERRALS UNDER THE SWITCHING TRACKER?***

10 ***A25.*** DP&L proposes to collect Switching Tracker deferrals in proportion to SSR
11 revenues. In other words, much of the deferral would be collected through
12 residential customer charges, once again placing an inordinately large burden on
13 low-use customers who had nothing to do with causing the alleged cost to be
14 incurred.

15
16 ***Q26. DO YOU AGREE WITH DP&L'S PROPOSAL TO HAVE SWITCHING***
17 ***TRACKER REVENUES RECOVERED IN PROPORTION TO SERVICE***
18 ***STABILITY RIDER REVENUES?***

19 ***A26.*** Yes.

20

1 **Q27. WHY DO YOU AGREE WITH DP&L'S PROPOSAL TO HAVE**
2 **SWITCHING TRACKER REVENUES RECOVERED IN PROPORTION**
3 **TO SERVICE STABILITY RIDER REVENUES?**

4 I agree with having any revenues collected under the Switching Tracker (if it is
5 authorized) be allocated to each customer class in proportion to SSR revenues.

6 My agreement, however, is based on the adoption of my proposal to allocate and
7 collect SSR revenues on a per-KWh basis. The Switching Tracker, like the SSR,
8 is based solely on costs allegedly incurred by DP&L as a result of changes in the
9 generation market. As such, those costs should be allocated to customer classes,
10 and collected from customers, solely in proportion to the level of energy
11 consumption.

12

13 **IV. CONCLUSION**

14

15 **Q27. WHAT IS YOUR OVERALL RECOMMENDATION?**

16 **A27.** I would reiterate that my testimony does not constitute an endorsement of any
17 charge to be paid by customers that is designed to provide DP&L with financial
18 stability as a result of changes occurring in the generation portion of DP&L's
19 business. If, however, the Commission finds such charges reasonable, then I
20 recommend that any such charges should be collected solely from customers on a
21 per-KWh basis. For both the SSR and the Switching Tracker, any charges

PUBLIC VERSION
Testimony of Scott J. Rubin
On Behalf of the Office of the Ohio Consumers' Counsel
PUCO Case Nos. 12-426-EL-SSO, et al.

1 approved by the Commission should be collected from all customers on a per
2 KWh basis.

3

4 ***Q28. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?***

5 ***A28.*** Yes. However, I reserve the right to incorporate new information that may
6 subsequently become available. I also reserve the right to supplement my
7 testimony in the event that DP&L, the PUCO Staff or other parties submit new or
8 corrected information and if additional information is provided through discovery.

CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing *Direct Testimony of Scott J. Rubin (Public Version)* was served via electronic transmission to the persons listed below on this 1st day of March, 2013.

/s/ Edmund (Tad) Berger

Edmund (Tad) Berger
Assistant Consumers' Counsel

SERVICE LIST

Thomas.mcnamee@puc.state.oh.us
Devin.parram@puc.state.oh.us
Judi.sobecki@dplinc.com
sam@mwncmh.com
fdarr@mwncmh.com
mpritchard@mwncmh.com
joliker@mwncmh.com
Amy.spiller@duke-energy.com
Jeanne.kingery@duke-energy.com
BMcMahon@emh-law.com
Elizabeth.watts@duke-energy.com
Rocco.DAscenzo@duke-energy.com
dboehm@BKLawfirm.com
mkurtz@BKLawfirm.com
jk Tyler@BKLawfirm.com
myurick@taftlaw.com
zkra vitz@taftlaw.com
whitt@whitt-sturtevant.com
campbell@whitt-sturtevant.com
mhpetricoff@vorys.com
smhoward@vorys.com
ssherman@kdlegal.com
jhague@kdlegal.com
Stephanie.Chmiel@ThompsonHine.com
Philip.Sineneng@ThompsonHine.com
Michael.Dillard@ThompsonHine.com
matt@matthewcoxlaw.com
Bojko@carpenterlipps.com
Sechler@carpenterlipps.com
bill.wells@wpafb.af.mil
chris.thompson.2@tyndall.af.mil
gmeyer@consultbai.com
Bryce.mckenney@puc.state.oh.us

cfaruki@ficlaw.com
jsharkey@ficlaw.com
mwarnock@bricker.com
tsiwo@bricker.com
tony_long@ham.honda.com
asim_haque@ham.honda.com
haydenm@firstenergycorp.com
jlange@calfee.com
lmcbride@calfee.com
talexander@calfee.com
jejadwin@aep.com
gpoulos@enernoc.com
ricks@ohanet.org
cmooney2@columbus.rr.com
tobrien@bricker.com
vparisi@igsenergy.com
mwhite@igsenergy.com
Christopher.miller@icemiller.com
Gregory.dunn@icemiller.com
Chris.michael@icemiller.com
trent@theoec.org
cathy@theoec.org
joseph.clark@directenergy.com
dakutik@jonesday.com
aehaedt@jonesday.com
ejacobs@ablelaw.org
mjsatterwhite@aep.com
stnourse@aep.com
ssolberg@eimerstahl.com
stephen.bennett@exeloncorp.com
Cynthia.Brady@Constellation.com
mchristensen@columbuslaw.org
gregory.price@puc.state.oh.us

Scott J. Rubin
Attorney + Consultant
333 Oak Lane • Bloomsburg, PA 17815

Current Position

Public Utility Attorney and Consultant. 1994 to present. I provide legal, consulting, and expert witness services to various organizations interested in the regulation of public utilities.

Previous Positions

Lecturer in Computer Science, Susquehanna University, Selinsgrove, PA. 1993 to 2000.

Senior Assistant Consumer Advocate, Office of Consumer Advocate, Harrisburg, PA. 1990 to 1994.
I supervised the administrative and technical staff and shared with one other senior attorney the supervision of a legal staff of 14 attorneys.

Assistant Consumer Advocate, Office of Consumer Advocate, Harrisburg, PA. 1983 to 1990.

Associate, Laws and Staruch, Harrisburg, PA. 1981 to 1983.

Law Clerk, U.S. Environmental Protection Agency, Washington, DC. 1980 to 1981.

Research Assistant, Rockville Consulting Group, Washington, DC. 1979.

Current Professional Activities

Member, American Bar Association, Public Utility Law Section.

Member, American Water Works Association.

Admitted to practice law before the Supreme Court of Pennsylvania, the New York State Court of Appeals, the United States District Court for the Middle District of Pennsylvania, the United States Court of Appeals for the Third Circuit, and the Supreme Court of the United States.

Previous Professional Activities

Member, American Water Works Association, Rates and Charges Subcommittee, 1998-2001.

Member, Federal Advisory Committee on Disinfectants and Disinfection By-Products in Drinking Water, U.S. Environmental Protection Agency, Washington, DC. 1992 to 1994.

Chair, Water Committee, National Association of State Utility Consumer Advocates, Washington, DC. 1990 to 1994; member of committee from 1988 to 1990.

Member, Board of Directors, Pennsylvania Energy Development Authority, Harrisburg, PA. 1990 to 1994.

Member, Small Water Systems Advisory Committee, Pennsylvania Department of Environmental Resources, Harrisburg, PA. 1990 to 1992.

Member, Ad Hoc Committee on Emissions Control and Acid Rain Compliance, National Association of State Utility Consumer Advocates, 1991.

Member, Nitrogen Oxides Subcommittee of the Acid Rain Advisory Committee, U.S. Environmental Protection Agency, Washington DC. 1991.

Education

J.D. with Honors, George Washington University, Washington, DC. 1981.

B.A. with Distinction in Political Science, Pennsylvania State University, University Park, PA. 1978.

Publications and Presentations (* denotes peer-reviewed publications)

1. "Quality of Service Issues," a speech to the Pennsylvania Public Utility Commission Consumer Conference, State College, PA. 1988.
2. K.L. Pape and S.J. Rubin, "Current Developments in Water Utility Law," in *Pennsylvania Public Utility Law* (Pennsylvania Bar Institute). 1990.
3. Presentation on Water Utility Holding Companies to the Annual Meeting of the National Association of State Utility Consumer Advocates, Orlando, FL. 1990.
4. "How the OCA Approaches Quality of Service Issues," a speech to the Pennsylvania Chapter of the National Association of Water Companies. 1991.
5. Presentation on the Safe Drinking Water Act to the Mid-Year Meeting of the National Association of State Utility Consumer Advocates, Seattle, WA. 1991.
6. "A Consumer Advocate's View of Federal Pre-emption in Electric Utility Cases," a speech to the Pennsylvania Public Utility Commission Electricity Conference. 1991.
7. Workshop on Safe Drinking Water Act Compliance Issues at the Mid-Year Meeting of the National Association of State Utility Consumer Advocates, Washington, DC. 1992.
8. Formal Discussant, Regional Acid Rain Workshop, U.S. Environmental Protection Agency and National Regulatory Research Institute, Charlotte, NC. 1992.
9. S.J. Rubin and S.P. O'Neal, "A Quantitative Assessment of the Viability of Small Water Systems in Pennsylvania," *Proceedings of the Eighth NARUC Biennial Regulatory Information Conference*, National Regulatory Research Institute (Columbus, OH 1992), IV:79-97.
10. "The OCA's Concerns About Drinking Water," a speech to the Pennsylvania Public Utility Commission Water Conference. 1992.
11. Member, Technical Horizons Panel, Annual Meeting of the National Association of Water Companies, Hilton Head, SC. 1992.
12. M.D. Klein and S.J. Rubin, "Water and Sewer -- Update on Clean Streams, Safe Drinking Water, Waste Disposal and Pennvest," *Pennsylvania Public Utility Law Conference* (Pennsylvania Bar Institute). 1992.
13. Presentation on Small Water System Viability to the Technical Assistance Center for Small Water Companies, Pa. Department of Environmental Resources, Harrisburg, PA. 1993
14. "The Results Through a Public Service Commission Lens," speaker and participant in panel discussion at Symposium: "Impact of EPA's Allowance Auction," Washington, DC, sponsored by AER*X. 1993.

15. "The Hottest Legislative Issue of Today -- Reauthorization of the Safe Drinking Water Act," speaker and participant in panel discussion at the Annual Conference of the American Water Works Association, San Antonio, TX. 1993.
16. "Water Service in the Year 2000," a speech to the Conference: "Utilities and Public Policy III: The Challenges of Change," sponsored by the Pennsylvania Public Utility Commission and the Pennsylvania State University, University Park, PA. 1993.
17. "Government Regulation of the Drinking Water Supply: Is it Properly Focused?," speaker and participant in panel discussion at the National Consumers League's Forum on Drinking Water Safety and Quality, Washington, DC. 1993. Reprinted in *Rural Water*, Vol. 15 No. 1 (Spring 1994), pages 13-16.
18. "Telephone Penetration Rates for Renters in Pennsylvania," a study prepared for the Pennsylvania Office of Consumer Advocate. 1993.
19. "Zealous Advocacy, Ethical Limitations and Considerations," participant in panel discussion at "Continuing Legal Education in Ethics for Pennsylvania Lawyers," sponsored by the Office of General Counsel, Commonwealth of Pennsylvania, State College, PA. 1993.
20. "Serving the Customer," participant in panel discussion at the Annual Conference of the National Association of Water Companies, Williamsburg, VA. 1993.
21. "A Simple, Inexpensive, Quantitative Method to Assess the Viability of Small Water Systems," a speech to the Water Supply Symposium, New York Section of the American Water Works Association, Syracuse, NY. 1993.
22. * S.J. Rubin, "Are Water Rates Becoming Unaffordable?," *Journal American Water Works Association*, Vol. 86, No. 2 (February 1994), pages 79-86.
23. "Why Water Rates Will Double (If We're Lucky): Federal Drinking Water Policy and Its Effect on New England," a briefing for the New England Conference of Public Utilities Commissioners, Andover, MA. 1994.
24. "Are Water Rates Becoming Unaffordable?," a speech to the Legislative and Regulatory Conference, Association of Metropolitan Water Agencies, Washington, DC. 1994.
25. "Relationships: Drinking Water, Health, Risk and Affordability," speaker and participant in panel discussion at the Annual Meeting of the Southeastern Association of Regulatory Commissioners, Charleston, SC. 1994.
26. "Small System Viability: Assessment Methods and Implementation Issues," speaker and participant in panel discussion at the Annual Conference of the American Water Works Association, New York, NY. 1994.
27. S.J. Rubin, "How much should we spend to save a life?," *Seattle Journal of Commerce*, August 18, 1994 (Protecting the Environment Supplement), pages B-4 to B-5.
28. S. Rubin, S. Bernow, M. Fulmer, J. Goldstein, and I. Peters, *An Evaluation of Kentucky-American Water Company's Long-Range Planning*, prepared for the Utility and Rate Intervention Division, Kentucky Office of the Attorney General (Tellus Institute 1994).
29. S.J. Rubin, "Small System Monitoring: What Does It Mean?," *Impacts of Monitoring for Phase II/V Drinking Water Regulations on Rural and Small Communities* (National Rural Water Association 1994), pages 6-12.

30. "Surviving the Safe Drinking Water Act," speaker at the Annual Meeting of the National Association of State Utility Consumer Advocates, Reno, NV. 1994.
31. "Safe Drinking Water Act Compliance -- Ratemaking Implications," speaker at the National Conference of Regulatory Attorneys, Scottsdale, AZ. 1995. Reprinted in *Water*, Vol. 36, No. 2 (Summer 1995), pages 28-29.
32. S.J. Rubin, "Water: Why Isn't it Free? The Case of Small Utilities in Pennsylvania," *Utilities, Consumers & Public Policy: Issues of Quality, Affordability, and Competition, Proceedings of the Fourth Utilities, Consumers and Public Policy Conference* (Pennsylvania State University 1995), pages 177-183.
33. S.J. Rubin, "Water Rates: An Affordable Housing Issue?," *Home Energy*, Vol. 12 No. 4 (July/August 1995), page 37.
34. Speaker and participant in the Water Policy Forum, sponsored by the National Association of Water Companies, Naples, FL. 1995.
35. Participant in panel discussion on "The Efficient and Effective Maintenance and Delivery of Potable Water at Affordable Rates to the People of New Jersey," at The New Advocacy: Protecting Consumers in the Emerging Era of Utility Competition, a conference sponsored by the New Jersey Division of the Ratepayer Advocate, Newark, NJ. 1995.
36. J.E. Cromwell III, and S.J. Rubin, *Development of Benchmark Measures for Viability Assessment* (Pa. Department of Environmental Protection 1995).
37. S. Rubin, "A Nationwide Practice from a Small Town in Pa.," *Lawyers & the Internet – a Supplement to the Legal Intelligencer and Pa. Law Weekly* (February 12, 1996), page S6.
38. "Changing Customers' Expectations in the Water Industry," speaker at the Mid-America Regulatory Commissioners Conference, Chicago, IL. 1996, reprinted in *Water* Vol. 37 No. 3 (Winter 1997), pages 12-14.
39. "Recent Federal Legislation Affecting Drinking Water Utilities," speaker at Pennsylvania Public Utility Law Conference, Pennsylvania Bar Institute, Hershey, PA. 1996.
40. "Clean Water at Affordable Rates: A Ratepayers Conference," moderator at symposium sponsored by the New Jersey Division of Ratepayer Advocate, Trenton, NJ. 1996.
41. "Water Workshop: How New Laws Will Affect the Economic Regulation of the Water Industry," speaker at the Annual Meeting of the National Association of State Utility Consumer Advocates, San Francisco, CA. 1996.
42. * E.T. Castillo, S.J. Rubin, S.K. Keefe, and R.S. Raucher, "Restructuring Small Systems," *Journal American Water Works Association*, Vol. 89, No. 1 (January 1997), pages 65-74.
43. * J.E. Cromwell III, S.J. Rubin, F.C. Marrocco, and M.E. Leevan, "Business Planning for Small System Capacity Development," *Journal American Water Works Association*, Vol. 89, No. 1 (January 1997), pages 47-57.
44. "Capacity Development – More than Viability Under a New Name," speaker at National Association of Regulatory Utility Commissioners Winter Meetings, Washington, DC. 1997.

45. * E. Castillo, S.K. Keefe, R.S. Raucher, and S.J. Rubin, *Small System Restructuring to Facilitate SDWA Compliance: An Analysis of Potential Feasibility* (AWWA Research Foundation, 1997).
46. H. Himmelberger, *et al.*, *Capacity Development Strategy Report for the Texas Natural Resource Conservation Commission* (Aug. 1997).
47. Briefing on Issues Affecting the Water Utility Industry, Annual Meeting of the National Association of State Utility Consumer Advocates, Boston, MA. 1997.
48. "Capacity Development in the Water Industry," speaker at the Annual Meeting of the National Association of Regulatory Utility Commissioners, Boston, MA. 1997.
49. "The Ticking Bomb: Competitive Electric Metering, Billing, and Collection," speaker at the Annual Meeting of the National Association of State Utility Consumer Advocates, Boston, MA. 1997.
50. Scott J. Rubin, "A Nationwide Look at the Affordability of Water Service," *Proceedings of the 1998 Annual Conference of the American Water Works Association*, Water Research, Vol. C, No. 3, pages 113-129 (American Water Works Association, 1998).
51. Scott J. Rubin, "30 Technology Tips in 30 Minutes," *Pennsylvania Public Utility Law Conference*, Vol. I, pages 101-110 (Pa. Bar Institute, 1998).
52. Scott J. Rubin, "Effects of Electric and Gas Deregulation on the Water Industry," *Pennsylvania Public Utility Law Conference*, Vol. I, pages 139-146 (Pa. Bar Institute, 1998).
53. Scott J. Rubin, *The Challenges and Changing Mission of Utility Consumer Advocates* (American Association of Retired Persons, 1999).
54. "Consumer Advocacy for the Future," speaker at the Age of Awareness Conference, Changes and Choices: Utilities in the New Millennium, Carlisle, PA. 1999.
55. Keynote Address, \$1 Energy Fund, Inc., Annual Membership Meeting, Monroeville, PA. 1999.
56. Scott J. Rubin, "Assessing the Effect of the Proposed Radon Rule on the Affordability of Water Service," prepared for the American Water Works Association. 1999.
57. Scott J. Rubin and Janice A. Beecher, The Impacts of Electric Restructuring on the Water and Wastewater Industry, *Proceedings of the Small Drinking Water and Wastewater Systems International Symposium and Technology Expo* (Phoenix, AZ 2000), pp. 66-75.
58. American Water Works Association, *Principles of Water Rates, Fees, and Charges, Manual M1 – Fifth Edition* (AWWA 2000), Member, Editorial Committee.
59. Janice A. Beecher and Scott J. Rubin, presentation on "Special Topics in Rate Design: Affordability" at the Annual Conference and Exhibition of the American Water Works Association, Denver, CO. 2000.
60. Scott J. Rubin, "The Future of Drinking Water Regulation," a speech at the Annual Conference and Exhibition of the American Water Works Association, Denver, CO. 2000.
61. Janice A. Beecher and Scott J. Rubin, "Deregulation Impacts and Opportunities," a presentation at the Annual Conference and Exhibition of the American Water Works Association, Denver, CO. 2000.

62. Scott J. Rubin, "Estimating the Effect of Different Arsenic Maximum Contaminant Levels on the Affordability of Water Service," prepared for the American Water Works Association. 2000.
63. * Janice A. Beecher and Scott J. Rubin, *Deregulation! Impacts on the Water Industry*, American Water Works Association Research Foundation, Denver, CO. 2000.
64. Scott J. Rubin, Methods for Assessing, Evaluating, and Assisting Small Water Systems, NARUC Annual Regulatory Studies Program, East Lansing, MI. 2000.
65. Scott J. Rubin, Consumer Issues in the Water Industry, NARUC Annual Regulatory Studies Program, East Lansing, MI. 2000.
66. "Be Utility Wise in a Restructured Utility Industry," Keynote Address at Be UtilityWise Conference, Pittsburgh, PA. 2000.
67. Scott J. Rubin, Jason D. Sharp, and Todd S. Stewart, "The Wired Administrative Lawyer," *5th Annual Administrative Law Symposium*, Pennsylvania Bar Institute, Harrisburg, PA. 2000.
68. Scott J. Rubin, "Current Developments in the Water Industry," *Pennsylvania Public Utility Law Conference*, Pennsylvania Bar Institute, Harrisburg, PA. 2000.
69. Scott J. Rubin, "Viewpoint: Change Sickening Attitudes," *Engineering News-Record*, Dec. 18, 2000.
70. Janice A. Beecher and Scott J. Rubin, "Ten Practices of Highly Effective Water Utilities," *Opflow*, April 2001, pp. 1, 6-7, 16; reprinted in *Water and Wastes Digest*, December 2004, pp. 22-25.
71. Scott J. Rubin, "Pennsylvania Utilities: How Are Consumers, Workers, and Corporations Faring in the Deregulated Electricity, Gas, and Telephone Industries?" Keystone Research Center. 2001.
72. Scott J. Rubin, "Guest Perspective: A First Look at the Impact of Electric Deregulation on Pennsylvania," *LEAP Letter*, May-June 2001, pp. 2-3.
73. Scott J. Rubin, Consumer Protection in the Water Industry, NARUC Annual Regulatory Studies Program, East Lansing, MI. 2001.
74. Scott J. Rubin, Impacts of Deregulation on the Water Industry, NARUC Annual Regulatory Studies Program, East Lansing, MI. 2001.
75. Scott J. Rubin, "Economic Characteristics of Small Systems," *Critical Issues in Setting Regulatory Standards*, National Rural Water Association, 2001, pp. 7-22.
76. Scott J. Rubin, "Affordability of Water Service," *Critical Issues in Setting Regulatory Standards*, National Rural Water Association, 2001, pp. 23-42.
77. Scott J. Rubin, "Criteria to Assess the Affordability of Water Service," White Paper, National Rural Water Association, 2001.
78. Scott J. Rubin, Providing Affordable Water Service to Low-Income Families, presentation to Portland Water Bureau, Portland, OR. 2001.

79. Scott J. Rubin, Issues Relating to the Affordability and Sustainability of Rates for Water Service, presentation to the Water Utility Council of the American Water Works Association, New Orleans, LA. 2002.
80. Scott J. Rubin, The Utility Industries Compared – Water, NARUC Annual Regulatory Studies Program, East Lansing, MI. 2002.
81. Scott J. Rubin, Legal Perspective on Water Regulation, NARUC Annual Regulatory Studies Program, East Lansing, MI. 2002.
82. Scott J. Rubin, Regulatory Options for Water Utilities, NARUC Annual Regulatory Studies Program, East Lansing, MI. 2002.
83. Scott J. Rubin, Overview of Small Water System Consolidation, presentation to National Drinking Water Advisory Council Small Systems Affordability Working Group, Washington, DC. 2002.
84. Scott J. Rubin, Defining Affordability and Low-Income Household Tradeoffs, presentation to National Drinking Water Advisory Council Small Systems Affordability Working Group, Washington, DC. 2002.
85. Scott J. Rubin, “Thinking Outside the Hearing Room,” *Pennsylvania Public Utility Law Conference*, Pennsylvania Bar Institute, Harrisburg, PA. 2002.
86. Scott J. Rubin, “Update of Affordability Database,” White Paper, National Rural Water Association. 2003.
87. Scott J. Rubin, *Understanding Telephone Penetration in Pennsylvania*, Council on Utility Choice, Harrisburg, PA. 2003.
88. Scott J. Rubin, *The Cost of Water and Wastewater Service in the United States*, National Rural Water Association, 2003.
89. Scott J. Rubin, What Price Safer Water? Presentation at Annual Conference of National Association of Regulatory Utility Commissioners, Atlanta, GA. 2003.
90. George M. Aman, III, Jeffrey P. Garton, Eric Petersen, and Scott J. Rubin, Challenges and Opportunities for Improving Water Supply Institutional Arrangements, *Water Law Conference*, Pennsylvania Bar Institute, Mechanicsburg, PA. 2004.
91. Scott J. Rubin, Serving Low-Income Water Customers. Presentation at American Water Works Association Annual Conference, Orlando, FL. 2004.
92. Scott J. Rubin, Thinking Outside the Bill: Serving Low-Income Water Customers. Presentation at National League of Cities Annual Congress of Cities, Indianapolis, IN. 2004.
93. Scott J. Rubin, Buying and Selling a Water System – Ratemaking Implications, *Pennsylvania Public Utility Law Conference*, Pennsylvania Bar Institute, Harrisburg, PA. 2005.
94. *Thinking Outside the Bill: A Utility Manager’s Guide to Assisting Low-Income Water Customers*, American Water Works Association. 2005.
95. * Scott J. Rubin, “Census Data Shed Light on US Water and Wastewater Costs,” *Journal American Water Works Association*, Vol. 97, No. 4 (April 2005), pages 99-110, reprinted in Maxwell, *The Business of Water*:

A Concise Overview of Challenges and Opportunities in the Water Market., American Water Works Association, Denver, CO. 2008.

96. Scott J. Rubin, Review of U.S. Environmental Protection Agency Notice Concerning Revision of National-Level Affordability Methodology, National Rural Water Association. 2006.
97. * Robert S. Raucher, et al., *Regional Solutions to Water Supply Provision*, American Water Works Association Research Foundation, Denver, CO. 2007.
98. Scott J. Rubin, Robert Raucher, and Megan Harrod, *The Relationship Between Household Financial Distress and Health: Implications for Drinking Water Regulation*, National Rural Water Association. 2007.
99. * John Cromwell and Scott Rubin, *Estimating Benefits of Regional Solutions for Water and Wastewater Service*, American Water Works Association Research Foundation, Denver, CO. 2008.
100. Scott J. Rubin, "Current State of the Water Industry and Stimulus Bill Overview," in *Pennsylvania Public Utility Law* (Pennsylvania Bar Institute). 2009.
101. Scott J. Rubin, *Best Practice in Customer Payment Assistance Programs*, webcast presentation sponsored by Water Research Foundation. 2009.
102. * Scott J. Rubin, *How Should We Regulate Small Water Utilities?*, National Regulatory Research Institute. 2009.
103. * John Cromwell III, et al., *Best Practices in Customer Payment Assistance Programs*, Water Research Foundation, Denver, CO. 2010.
104. * Scott J. Rubin, *What Does Water Really Cost? Rate Design Principles for an Era of Supply Shortages, Infrastructure Upgrades, and Enhanced Water Conservation*, National Regulatory Research Institute. 2010.
105. Scott J. Rubin and Christopher P.N. Woodcock, *Teleseminar: Water Rate Design*, National Regulatory Research Institute. 2010.
106. David Monie and Scott J. Rubin, *Cost of Service Studies and Water Rate Design: A Debate on the Utility and Regulatory Perspectives*, Meeting of New England Chapter of National Association of Water Companies, Newport, RI. 2010.
107. * Scott J. Rubin, *A Call for Water Utility Reliability Standards: Regulating Water Utilities' Infrastructure Programs to Achieve a Balance of Safety, Risk, and Cost*, National Regulatory Research Institute. 2010.
108. * Raucher, Robert S.; Rubin, Scott J.; Crawford-Brown, Douglas; and Lawson, Megan M. "Benefit-Cost Analysis for Drinking Water Standards: Efficiency, Equity, and Affordability Considerations in Small Communities," *Journal of Benefit-Cost Analysis*: Vol. 2: Issue 1, Article 4. 2011.
109. Scott J. Rubin, *A Call for Reliability Standards*, *Journal American Water Works Association*, Vol. 103, No. 1 (Jan. 2011), pp. 22-24.
110. Scott J. Rubin, *Current Topics in Water: Rate Design and Reliability*. Presentation to the Water Committee of the National Association of Regulatory Utility Commissioners, Washington, DC. 2011.

111. Scott J. Rubin, Water Reliability and Resilience Standards, *Pennsylvania Public Utility Law Conference* (Pennsylvania Bar Institute). 2011.
112. Member of Expert Panel, Leadership Forum: Business Management for the Future, Annual Conference and Exposition of the American Water Works Association, Washington, DC. 2011.
113. Scott J. Rubin, Evaluating Community Affordability in Storm Water Control Plans, *Flowing into the Future: Evolving Water Issues* (Pennsylvania Bar Institute). 2011.
114. Invited Participant, Summit on Declining Water Demand and Revenues, sponsored by The Alliance for Water Efficiency, Racine, WI. 2012.
115. *Scott J. Rubin, Structural Changes in the Water Utility Industry During the 2000s, *Journal American Water Works Association*, accepted for publication (expected in March 2013).
116. *Scott J. Rubin, Evaluating Violations of Drinking Water Regulations, *Journal American Water Works Association*, accepted for publication (expected in March 2013).

Testimony as an Expert Witness

1. *Pa. Public Utility Commission v. Pennsylvania Gas and Water Co. - Water Division*, Pa. Public Utility Commission, Docket R-00922404. 1992. Concerning rate design, on behalf of the Pa. Office of Consumer Advocate.
2. *Pa. Public Utility Commission v. Shenango Valley Water Co.*, Pa. Public Utility Commission, Docket R-00922420. 1992. Concerning cost allocation, on behalf of the Pa. Office of Consumer Advocate
3. *Pa. Public Utility Commission v. Pennsylvania Gas and Water Co. - Water Division*, Pa. Public Utility Commission, Docket R-00922482. 1993. Concerning rate design, on behalf of the Pa. Office of Consumer Advocate
4. *Pa. Public Utility Commission v. Colony Water Co.*, Pa. Public Utility Commission, Docket R-00922375. 1993. Concerning rate design, on behalf of the Pa. Office of Consumer Advocate
5. *Pa. Public Utility Commission v. Dauphin Consolidated Water Supply Co. and General Waterworks of Pennsylvania, Inc.*, Pa. Public Utility Commission, Docket R-00932604. 1993. Concerning rate design and cost of service, on behalf of the Pa. Office of Consumer Advocate
6. *West Penn Power Co. v. State Tax Department of West Virginia*, Circuit Court of Kanawha County, West Virginia, Civil Action No. 89-C-3056. 1993. Concerning regulatory policy and the effects of a taxation statute on out-of-state utility ratepayers, on behalf of the Pa. Office of Consumer Advocate
7. *Pa. Public Utility Commission v. Pennsylvania Gas and Water Co. - Water Division*, Pa. Public Utility Commission, Docket R-00932667. 1993. Concerning rate design and affordability of service, on behalf of the Pa. Office of Consumer Advocate
8. *Pa. Public Utility Commission v. National Utilities, Inc.*, Pa. Public Utility Commission, Docket R-00932828. 1994. Concerning rate design, on behalf of the Pa. Office of Consumer Advocate
9. *An Investigation of the Sources of Supply and Future Demand of Kentucky-American Water Company*, Ky. Public Service Commission, Case No. 93-434. 1994. Concerning supply and demand planning, on behalf of the Kentucky Office of Attorney General, Utility and Rate Intervention Division.

10. *The Petition on Behalf of Gordon's Corner Water Company for an Increase in Rates*, New Jersey Board of Public Utilities, Docket No. WR94020037. 1994. Concerning revenue requirements and rate design, on behalf of the New Jersey Division of Ratepayer Advocate.
11. *Re Consumers Maine Water Company Request for Approval of Contracts with Consumers Water Company and with Ohio Water Service Company*, Me. Public Utilities Commission, Docket No. 94-352. 1994. Concerning affiliated interest agreements, on behalf of the Maine Public Advocate.
12. *In the Matter of the Application of Potomac Electric Power Company for Approval of its Third Least-Cost Plan*, D.C. Public Service Commission, Formal Case No. 917, Phase II. 1995. Concerning Clean Air Act implementation and environmental externalities, on behalf of the District of Columbia Office of the People's Counsel.
13. *In the Matter of the Regulation of the Electric Fuel Component Contained within the Rate Schedules of the Dayton Power and Light Company and Related Matters*, Ohio Public Utilities Commission, Case No. 94-105-EL-EFC. 1995. Concerning Clean Air Act implementation (case settled before testimony was filed), on behalf of the Office of the Ohio Consumers' Counsel.
14. *Kennebec Water District Proposed Increase in Rates*, Maine Public Utilities Commission, Docket No. 95-091. 1995. Concerning the reasonableness of planning decisions and the relationship between a publicly owned water district and a very large industrial customer, on behalf of the Maine Public Advocate.
15. *Winter Harbor Water Company, Proposed Schedule Revisions to Introduce a Readiness-to-Serve Charge*, Maine Public Utilities Commission, Docket No. 95-271. 1995 and 1996. Concerning standards for, and the reasonableness of, imposing a readiness to serve charge and/or exit fee on the customers of a small investor-owned water utility, on behalf of the Maine Public Advocate.
16. *In the Matter of the 1995 Long-Term Electric Forecast Report of the Cincinnati Gas & Electric Company*, Public Utilities Commission of Ohio, Case No. 95-203-EL-FOR, and *In the Matter of the Two-Year Review of the Cincinnati Gas & Electric Company's Environmental Compliance Plan Pursuant to Section 4913.05, Revised Cost*, Case No. 95-747-EL-ECP. 1996. Concerning the reasonableness of the utility's long-range supply and demand-management plans, the reasonableness of its plan for complying with the Clean Air Act Amendments of 1990, and discussing methods to ensure the provision of utility service to low-income customers, on behalf of the Office of the Ohio Consumers' Counsel..
17. *In the Matter of Notice of the Adjustment of the Rates of Kentucky-American Water Company*, Kentucky Public Service Commission, Case No. 95-554. 1996. Concerning rate design, cost of service, and sales forecast issues, on behalf of the Kentucky Office of Attorney General.
18. *In the Matter of the Application of Citizens Utilities Company for a Hearing to Determine the Fair Value of its Properties for Ratemaking Purposes, to Fix a Just and Reasonable Rate of Return Thereon, and to Approve Rate Schedules Designed to Provide such Rate of Return*, Arizona Corporation Commission, Docket Nos. E-1032-95-417, *et al.* 1996. Concerning rate design, cost of service, and the price elasticity of water demand, on behalf of the Arizona Residential Utility Consumer Office.
19. *Cochrane v. Bangor Hydro-Electric Company*, Maine Public Utilities Commission, Docket No. 96-053. 1996. Concerning regulatory requirements for an electric utility to engage in unregulated business enterprises, on behalf of the Maine Public Advocate.
20. *In the Matter of the Regulation of the Electric Fuel Component Contained within the Rate Schedules of Monongahela Power Company and Related Matters*, Public Utilities Commission of Ohio, Case No. 96-106-

EL-EFC. 1996. Concerning the costs and procedures associated with the implementation of the Clean Air Act Amendments of 1990, on behalf of the Ohio Consumers' Counsel.

21. *In the Matter of the Regulation of the Electric Fuel Component Contained within the Rate Schedules of Cleveland Electric Illuminating Company and Toledo Edison Company and Related Matters*, Public Utilities Commission of Ohio, Case Nos. 96-107-EL-EFC and 96-108-EL-EFC. 1996. Concerning the costs and procedures associated with the implementation of the Clean Air Act Amendments of 1990, on behalf of the Ohio Consumers' Counsel.
22. *In the Matter of the Regulation of the Electric Fuel Component Contained within the Rate Schedules of Ohio Power Company and Columbus Southern Power Company and Related Matters*, Public Utilities Commission of Ohio, Case Nos. 96-101-EL-EFC and 96-102-EL-EFC. 1997. Concerning the costs and procedures associated with the implementation of the Clean Air Act Amendments of 1990, on behalf of the Ohio Consumers' Counsel.
23. *An Investigation of the Sources of Supply and Future Demand of Kentucky-American Water Company (Phase II)*, Kentucky Public Service Commission, Docket No. 93-434. 1997. Concerning supply and demand planning, on behalf of the Kentucky Office of Attorney General, Public Service Litigation Branch.
24. *In the Matter of the Regulation of the Electric Fuel Component Contained within the Rate Schedules of Cincinnati Gas and Electric Co. and Related Matters*, Public Utilities Commission of Ohio, Case No. 96-103-EL-EFC. 1997. Concerning the costs and procedures associated with the implementation of the Clean Air Act Amendments of 1990, on behalf of the Ohio Consumers' Counsel.
25. *Bangor Hydro-Electric Company Petition for Temporary Rate Increase*, Maine Public Utilities Commission, Docket No. 97-201. 1997. Concerning the reasonableness of granting an electric utility's request for emergency rate relief, and related issues, on behalf of the Maine Public Advocate.
26. *Testimony concerning H.B. 1068 Relating to Restructuring of the Natural Gas Utility Industry*, Consumer Affairs Committee, Pennsylvania House of Representatives. 1997. Concerning the provisions of proposed legislation to restructure the natural gas utility industry in Pennsylvania, on behalf of the Pennsylvania AFL-CIO Gas Utility Caucus.
27. *In the Matter of the Regulation of the Electric Fuel Component Contained within the Rate Schedules of Cleveland Electric Illuminating Company and Toledo Edison Company and Related Matters*, Public Utilities Commission of Ohio, Case Nos. 97-107-EL-EFC and 97-108-EL-EFC. 1997. Concerning the costs and procedures associated with the implementation of the Clean Air Act Amendments of 1990, on behalf of the Ohio Consumers' Counsel.
28. *In the Matter of the Petition of Valley Road Sewerage Company for a Revision in Rates and Charges for Water Service*, New Jersey Board of Public Utilities, Docket No. WR92080846J. 1997. Concerning the revenue requirements and rate design for a wastewater treatment utility, on behalf of the New Jersey Division of Ratepayer Advocate.
29. *Bangor Gas Company, L.L.C., Petition for Approval to Furnish Gas Service in the State of Maine*, Maine Public Utilities Commission, Docket No. 97-795. 1998. Concerning the standards and public policy concerns involved in issuing a certificate of public convenience and necessity for a new natural gas utility, and related ratemaking issues, on behalf of the Maine Public Advocate.
30. *In the Matter of the Investigation on Motion of the Commission into the Adequacy of the Public Utility Water Service Provided by Tidewater Utilities, Inc., in Areas in Southern New Castle County, Delaware*, Delaware Public Service Commission, Docket No. 309-97. 1998. Concerning the standards for the provision of

efficient, sufficient, and adequate water service, and the application of those standards to a water utility, on behalf of the Delaware Division of the Public Advocate.

31. *In the Matter of the Regulation of the Electric Fuel Component Contained within the Rate Schedules of Cincinnati Gas and Electric Co. and Related Matters*, Public Utilities Commission of Ohio, Case No. 97-103-EL-EFC. 1998. Concerning fuel-related transactions with affiliated companies and the appropriate ratemaking treatment and regulatory safeguards involving such transactions, on behalf of the Ohio Consumers' Counsel.
32. *Olde Port Mariner Fleet, Inc. Complaint Regarding Casco Bay Island Transit District's Tour and Charter Service*, Maine Public Utilities Commission, Docket No. 98-161. 1998. Concerning the standards and requirements for allocating costs and separating operations between regulated and unregulated operations of a transportation utility, on behalf of the Maine Public Advocate and Olde Port Mariner Fleet, Inc.
33. *Central Maine Power Company Investigation of Stranded Costs, Transmission and Distribution Utility Revenue Requirements, and Rate Design*, Maine Public Utilities Commission, Docket No. 97-580. 1998. Concerning the treatment of existing rate discounts when designing rates for a transmission and distribution electric utility, on behalf of the Maine Public Advocate.
34. *Pa. Public Utility Commission v. Manufacturers Water Company*, Pennsylvania Public Utility Commission, Docket No. R-00984275. 1998. Concerning rate design on behalf of the Manufacturers Water Industrial Users.
35. *In the Matter of Petition of Pennsgrove Water Supply Company for an Increase in Rates for Water Service*, New Jersey Board of Public Utilities, Docket No. WR98030147. 1998. Concerning the revenue requirements, level of affiliated charges, and rate design for a water utility, on behalf of the New Jersey Division of Ratepayer Advocate.
36. *In the Matter of Petition of Seaview Water Company for an Increase in Rates for Water Service*, New Jersey Board of Public Utilities, Docket No. WR98040193. 1999. Concerning the revenue requirements and rate design for a water utility, on behalf of the New Jersey Division of Ratepayer Advocate.
37. *In the Matter of the Regulation of the Electric Fuel Component Contained within the Rate Schedules of Ohio Power Company and Columbus Southern Power Company and Related Matters*, Public Utilities Commission of Ohio, Case Nos. 98-101-EL-EFC and 98-102-EL-EFC. 1999. Concerning the costs and procedures associated with the implementation of the Clean Air Act Amendments of 1990, on behalf of the Ohio Consumers' Counsel.
38. *In the Matter of the Regulation of the Electric Fuel Component Contained within the Rate Schedules of Dayton Power and Light Company and Related Matters*, Public Utilities Commission of Ohio, Case No. 98-105-EL-EFC. 1999. Concerning the costs and procedures associated with the implementation of the Clean Air Act Amendments of 1990, on behalf of the Ohio Consumers' Counsel.
39. *In the Matter of the Regulation of the Electric Fuel Component Contained within the Rate Schedules of Monongahela Power Company and Related Matters*, Public Utilities Commission of Ohio, Case No. 99-106-EL-EFC. 1999. Concerning the costs and procedures associated with the implementation of the Clean Air Act Amendments of 1990, on behalf of the Ohio Consumers' Counsel.
40. *County of Suffolk, et al. v. Long Island Lighting Company, et al.*, U.S. District Court for the Eastern District of New York, Case No. 87-CV-0646. 2000. Submitted two affidavits concerning the calculation and collection of court-ordered refunds to utility customers, on behalf of counsel for the plaintiffs.

41. *Northern Utilities, Inc., Petition for Waivers from Chapter 820*, Maine Public Utilities Commission, Docket No. 99-254. 2000. Concerning the standards and requirements for defining and separating a natural gas utility's core and non-core business functions, on behalf of the Maine Public Advocate.
42. *Notice of Adjustment of the Rates of Kentucky-American Water Company*, Kentucky Public Service Commission, Case No. 2000-120. 2000. Concerning the appropriate methods for allocating costs and designing rates, on behalf of the Kentucky Office of Attorney General.
43. *In the Matter of the Petition of Gordon's Corner Water Company for an Increase in Rates and Charges for Water Service*, New Jersey Board of Public Utilities, Docket No. WR00050304. 2000. Concerning the revenue requirements and rate design for a water utility, on behalf of the New Jersey Division of Ratepayer Advocate.
44. *Testimony concerning Arsenic in Drinking Water: An Update on the Science, Benefits, and Costs*, Committee on Science, United States House of Representatives. 2001. Concerning the effects on low-income households and small communities from a more stringent regulation of arsenic in drinking water.
45. *In the Matter of the Application of The Cincinnati Gas & Electric Company for an Increase in Gas Rates in its Service Territory*, Public Utilities Commission of Ohio, Case No. 01-1228-GA-AIR, et al. 2002. Concerning the need for and structure of a special rider and alternative form of regulation for an accelerated main replacement program, on behalf of the Ohio Consumers' Counsel.
46. *Pennsylvania State Treasurer's Hearing on Enron and Corporate Governance Issues*. 2002. Concerning Enron's role in Pennsylvania's electricity market and related issues, on behalf of the Pennsylvania AFL-CIO.
47. *An Investigation into the Feasibility and Advisability of Kentucky-American Water Company's Proposed Solution to its Water Supply Deficit*, Kentucky Public Service Commission, Case No. 2001-00117. 2002. Concerning water supply planning, regulatory oversight, and related issue, on behalf of the Kentucky Office of Attorney General.
48. *Joint Application of Pennsylvania-American Water Company and Thames Water Aqua Holdings GmbH*, Pennsylvania Public Utility Commission, Docket Nos. A-212285F0096 and A-230073F0004. 2002. Concerning the risks and benefits associated with the proposed acquisition of a water utility, on behalf of the Pennsylvania Office of Consumer Advocate.
49. *Application for Approval of the Transfer of Control of Kentucky-American Water Company to RWE AG and Thames Water Aqua Holdings GmbH*, Kentucky Public Service Commission, Case No. 2002-00018. 2002. Concerning the risks and benefits associated with the proposed acquisition of a water utility, on behalf of the Kentucky Office of Attorney General.
50. *Joint Petition for the Consent and Approval of the Acquisition of the Outstanding Common Stock of American Water Works Company, Inc., the Parent Company and Controlling Shareholder of West Virginia-American Water Company*, West Virginia Public Service Commission, Case No. 01-1691-W-PC. 2002. Concerning the risks and benefits associated with the proposed acquisition of a water utility, on behalf of the Consumer Advocate Division of the West Virginia Public Service Commission.
51. *Joint Petition of New Jersey-American Water Company, Inc. and Thames Water Aqua Holdings GmbH for Approval of Change in Control of New Jersey-American Water Company, Inc.*, New Jersey Board of Public Utilities, Docket No. WM01120833. 2002. Concerning the risks and benefits associated with the proposed acquisition of a water utility, on behalf of the New Jersey Division of Ratepayer Advocate.

52. *Illinois-American Water Company, Proposed General Increase in Water Rates*, Illinois Commerce Commission, Docket No. 02-0690. 2003. Concerning rate design and cost of service issues, on behalf of the Illinois Office of the Attorney General.
53. *Pennsylvania Public Utility Commission v. Pennsylvania-American Water Company*, Pennsylvania Public Utility Commission, Docket No. R-00038304. 2003. Concerning rate design and cost of service issues, on behalf of the Pennsylvania Office of Consumer Advocate.
54. *West Virginia-American Water Company*, West Virginia Public Service Commission, Case No. 03-0353-W-42T. 2003. Concerning affordability, rate design, and cost of service issues, on behalf of the West Virginia Consumer Advocate Division.
55. *Petition of Seabrook Water Corp. for an Increase in Rates and Charges for Water Service*, New Jersey Board of Public Utilities, Docket No. WR3010054. 2003. Concerning revenue requirements, rate design, prudence, and regulatory policy, on behalf of the New Jersey Division of Ratepayer Advocate.
56. *Chesapeake Ranch Water Co. v. Board of Commissioners of Calvert County*, U.S. District Court for Southern District of Maryland, Civil Action No. 8:03-cv-02527-AW. 2004. Submitted expert report concerning the expected level of rates under various options for serving new commercial development, on behalf of the plaintiff.
57. *Testimony concerning Lead in Drinking Water*, Committee on Government Reform, United States House of Representatives. 2004. Concerning the trade-offs faced by low-income households when drinking water costs increase, including an analysis of H.R. 4268.
58. *West Virginia-American Water Company*, West Virginia Public Service Commission, Case No. 04-0373-W-42T. 2004. Concerning affordability and rate comparisons, on behalf of the West Virginia Consumer Advocate Division.
59. *West Virginia-American Water Company*, West Virginia Public Service Commission, Case No. 04-0358-W-PC. 2004. Concerning costs, benefits, and risks associated with a wholesale water sales contract, on behalf of the West Virginia Consumer Advocate Division.
60. *Kentucky-American Water Company*, Kentucky Public Service Commission, Case No. 2004-00103. 2004. Concerning rate design and tariff issues, on behalf of the Kentucky Office of Attorney General.
61. *New Landing Utility, Inc.*, Illinois Commerce Commission, Docket No. 04-0610. 2005. Concerning the adequacy of service provided by, and standards of performance for, a water and wastewater utility, on behalf of the Illinois Office of Attorney General.
62. *People of the State of Illinois v. New Landing Utility, Inc.*, Circuit Court of the 15th Judicial District, Ogle County, Illinois, No. 00-CH-97. 2005. Concerning the standards of performance for a water and wastewater utility, including whether a receiver should be appointed to manage the utility's operations, on behalf of the Illinois Office of Attorney General.
63. *Hope Gas, Inc. d/b/a Dominion Hope*, West Virginia Public Service Commission, Case No. 05-0304-G-42T. 2005. Concerning the utility's relationships with affiliated companies, including an appropriate level of revenues and expenses associated with services provided to and received from affiliates, on behalf of the West Virginia Consumer Advocate Division.

64. *Monongahela Power Co. and The Potomac Edison Co.*, West Virginia Public Service Commission, Case Nos. 05-0402-E-CN and 05-0750-E-PC. 2005. Concerning review of a plan to finance the construction of pollution control facilities and related issues, on behalf of the West Virginia Consumer Advocate Division.
65. *Joint Application of Duke Energy Corp., et al., for Approval of a Transfer and Acquisition of Control*, Case Kentucky Public Service Commission, No. 2005-00228. 2005. Concerning the risks and benefits associated with the proposed acquisition of an energy utility, on behalf of the Kentucky Office of the Attorney General.
66. *Commonwealth Edison Company proposed general revision of rates, restructuring and price unbundling of bundled service rates, and revision of other terms and conditions of service*, Illinois Commerce Commission, Docket No. 05-0597. 2005. Concerning rate design and cost of service, on behalf of the Illinois Office of Attorney General.
67. *Pennsylvania Public Utility Commission v. Aqua Pennsylvania, Inc.*, Pennsylvania Public Utility Commission, Docket No. R-00051030. 2006. Concerning rate design and cost of service, on behalf of the Pennsylvania Office of Consumer Advocate.
68. *Central Illinois Light Company d/b/a AmerenCILCO, Central Illinois Public Service Company d/b/a AmerenCIPS, and Illinois Power Company d/b/a AmerenIP, proposed general increases in rates for delivery service*, Illinois Commerce Commission, Docket Nos. 06-0070, et al. 2006. Concerning rate design and cost of service, on behalf of the Illinois Office of Attorney General.
69. *Grens, et al., v. Illinois-American Water Co.*, Illinois Commerce Commission, Docket Nos. 5-0681, et al. 2006. Concerning utility billing, metering, meter reading, and customer service practices, on behalf of the Illinois Office of Attorney General and the Village of Homer Glen, Illinois.
70. *Commonwealth Edison Company Petition for Approval of Tariffs Implementing ComEd's Proposed Residential Rate Stabilization Program*, Illinois Commerce Commission, Docket No. 06-0411. 2006. Concerning a utility's proposed purchased power phase-in proposal, in behalf of the Illinois Office of Attorney General.
71. *Illinois-American Water Company, Application for Approval of its Annual Reconciliation of Purchased Water and Purchased Sewage Treatment Surcharges Pursuant to 83 Ill. Adm. Code 655*, Illinois Commerce Commission, Docket No. 06-0196. 2006. Concerning the reconciliation of purchased water and sewer charges, on behalf of the Illinois Office of Attorney General and the Village of Homer Glen, Illinois.
72. *Illinois-American Water Company, et al.*, Illinois Commerce Commission, Docket No. 06-0336. 2006. Concerning the risks and benefits associated with the proposed divestiture of a water utility, on behalf of the Illinois Office of Attorney General.
73. *Joint Petition of Kentucky-American Water Company, et al.*, Kentucky Public Service Commission, Docket No. 2006-00197. 2006. Concerning the risks and benefits associated with the proposed divestiture of a water utility, on behalf of the Kentucky Office of Attorney General.
74. *Aqua Illinois, Inc. Proposed Increase in Water Rates for the Kankakee Division*, Illinois Commerce Commission, Docket No. 06-0285. 2006. Concerning various revenue requirement, rate design, and tariff issues, on behalf of the County of Kankakee.
75. *Housing Authority for the City of Pottsville v. Schuylkill County Municipal Authority*, Court of Common Pleas of Schuylkill County, Pennsylvania, No. S-789-2000. 2006. Concerning the reasonableness and uniformity of rates charged by a municipal water authority, on behalf of the Pottsville Housing Authority.

76. *Application of Pennsylvania-American Water Company for Approval of a Change in Control*, Pennsylvania Public Utility Commission, Docket No. A-212285F0136. 2006. Concerning the risks and benefits associated with the proposed divestiture of a water utility, on behalf of the Pennsylvania Office of Consumer Advocate.
77. *Application of Artesian Water Company, Inc., for an Increase in Water Rates*, Delaware Public Service Commission, Docket No. 06-158. 2006. Concerning rate design and cost of service, on behalf of the Staff of the Delaware Public Service Commission.
78. *Central Illinois Light Company, Central Illinois Public Service Company, and Illinois Power Company: Petition Requesting Approval of Deferral and Securitization of Power Costs*, Illinois Commerce Commission, Docket No. 06-0448. 2006. Concerning a utility's proposed purchased power phase-in proposal, in behalf of the Illinois Office of Attorney General.
79. *Petition of Pennsylvania-American Water Company for Approval to Implement a Tariff Supplement Revising the Distribution System Improvement Charge*, Pennsylvania Public Utility Commission, Docket No. P-00062241. 2007. Concerning the reasonableness of a water utility's proposal to increase the cap on a statutorily authorized distribution system surcharge, on behalf of the Pennsylvania Office of Consumer Advocate.
80. *Adjustment of the Rates of Kentucky-American Water Company*, Kentucky Public Service Commission, Case No. 2007-00143. 2007. Concerning rate design and cost of service, on behalf of the Kentucky Office of Attorney General.
81. *Application of Kentucky-American Water Company for a Certificate of Convenience and Necessity Authorizing the Construction of Kentucky River Station II, Associated Facilities and Transmission Main*, Kentucky Public Service Commission, Case No. 2007-00134. 2007. Concerning the life-cycle costs of a planned water supply source and the imposition of conditions on the construction of that project, on behalf of the Kentucky Office of Attorney General.
82. *Pa. Public Utility Commission v. Pennsylvania-American Water Company*, Pennsylvania Public Utility Commission, Docket No. R-00072229. 2007. Concerning rate design and cost of service, on behalf of the Pennsylvania Office of Consumer Advocate.
83. *Illinois-American Water Company Application for Approval of its Annual Reconciliation of Purchased Water and Purchased Sewage Treatment Surcharges*, Illinois Commerce Commission, Docket No. 07-0195. 2007. Concerning the reconciliation of purchased water and sewer charges, on behalf of the Illinois Office of Attorney General.
84. *In the Matter of the Application of Aqua Ohio, Inc. to Increase Its Rates for Water Service Provided In the Lake Erie Division*, Public Utilities Commission of Ohio, Case No.07-0564-WW-AIR. 2007. Concerning rate design and cost of service, on behalf of the Office of the Ohio Consumers' Counsel.
85. *Pa. Public Utility Commission v. Aqua Pennsylvania Inc.*, Pennsylvania Public Utility Commission, Docket No. R-00072711. 2008. Concerning rate design, on behalf of the Masthope Property Owners Council.
86. *Illinois-American Water Company Proposed increase in water and sewer rates*, Illinois Commerce Commission, Docket No. 07-0507. 2008. Concerning rate design and demand studies, on behalf of the Illinois Office of Attorney General.

87. *Central Illinois Light Company, d/b/a AmerenCILCO; Central Illinois Public Service Company, d/b/a AmerenCIPS; Illinois Power Company, d/b/a AmerenIP: Proposed general increase in rates for electric delivery service*, Illinois Commerce Commission Docket Nos. 07-0585, 07-0586, 07-0587. 2008. Concerning rate design and cost of service studies, on behalf of the Illinois Office of Attorney General.
88. *Commonwealth Edison Company: Proposed general increase in electric rates*, Illinois Commerce Commission Docket No. 07-0566. 2008. Concerning rate design and cost of service studies, on behalf of the Illinois Office of Attorney General.
89. *In the Matter of Application of Ohio American Water Co. to Increase Its Rates*, Public Utilities Commission of Ohio, Case No. 07-1112-WS-AIR. 2008. Concerning rate design and cost of service, on behalf of the Office of the Ohio Consumers' Counsel.
90. *In the Matter of the Application of The East Ohio Gas Company d/b/a Dominion East Ohio for Authority to Increase Rates for its Gas Service*, Public Utilities Commission of Ohio, Case Nos. 07-829-GA-AIR, et al. 2008. Concerning the need for, and structure of, an accelerated infrastructure replacement program and rate surcharge, on behalf of the Office of the Ohio Consumers' Counsel.
91. *Pa. Public Utility Commission v. Pennsylvania American Water Company*, Pennsylvania Public Utility Commission, Docket No. R-2008-2032689. 2008. Concerning rate design, cost of service study, and other tariff issues, on behalf of the Pennsylvania Office of Consumer Advocate.
92. *Pa. Public Utility Commission v. York Water Company*, Pennsylvania Public Utility Commission, Docket No. R-2008-2023067. 2008. Concerning rate design, cost of service study, and other tariff issues, on behalf of the Pennsylvania Office of Consumer Advocate.
93. *Northern Illinois Gas Company d/b/a Nicor Gas Company*, Illinois Commerce Commission, Docket No. 08-0363. 2008. Concerning rate design, cost of service, and automatic rate adjustments, on behalf of the Illinois Office of Attorney General.
94. *West Virginia American Water Company*, West Virginia Public Service Commission, Case No. 08-0900-W-42T. 2008. Concerning affiliated interest charges and relationships, on behalf of the Consumer Advocate Division of the Public Service Commission of West Virginia.
95. *Illinois-American Water Company Application for Approval of its Annual Reconciliation of Purchased Water and Purchased Sewage Treatment Surcharges*, Illinois Commerce Commission, Docket No. 08-0218. 2008. Concerning the reconciliation of purchased water and sewer charges, on behalf of the Illinois Office of Attorney General.
96. *In the Matter of Application of Duke Energy Ohio, Inc. for an Increase in Electric Rates*, Public Utilities Commission of Ohio, Case No. 08-0709-EL-AIR. 2009. Concerning rate design and cost of service, on behalf of the Office of the Ohio Consumers' Counsel.
97. *The Peoples Gas Light and Coke Company and North Shore Gas Company Proposed General Increase in Rates for Gas Service*, Illinois Commerce Commission, Docket Nos. 09-0166 and 09-0167. 2009. Concerning rate design and automatic rate adjustments on behalf of the Illinois Office of Attorney General, Citizens Utility Board, and City of Chicago.
98. *Illinois-American Water Company Proposed Increase in Water and Sewer Rates*, Illinois Commerce Commission, Docket No. 09-0319. 2009. Concerning rate design and cost of service on behalf of the Illinois Office of Attorney General and Citizens Utility Board.

99. *Pa. Public Utility Commission v. Aqua Pennsylvania Inc.*, Pennsylvania Public Utility Commission, Docket No. R-2009-2132019. 2010. Concerning rate design, cost of service, and automatic adjustment tariffs, on behalf of the Pennsylvania Office of Consumer Advocate.
100. *Apple Canyon Utility Company and Lake Wildwood Utilities Corporation Proposed General Increases in Water Rates*, Illinois Commerce Commission, Docket Nos. 09-0548 and 09-0549. 2010. Concerning parent-company charges, quality of service, and other matters, on behalf of Apple Canyon Lake Property Owners' Association and Lake Wildwood Association, Inc.
101. *Application of Aquarion Water Company of Connecticut to Amend its Rate Schedules*, Connecticut Department of Public Utility Control, Docket No. 10-02-13. 2010. Concerning rate design, proof of revenues, and other tariff issues, on behalf of the Connecticut Office of Consumer Counsel.
102. *Illinois-American Water Company Annual Reconciliation Of Purchased Water and Sewage Treatment Surcharges*, Illinois Commerce Commission, Docket No. 09-0151. 2010. Concerning the reconciliation of purchased water and sewer charges, on behalf of the Illinois Office of Attorney General.
103. *Pa. Public Utility Commission v. Pennsylvania-American Water Co.*, Pennsylvania Public Utility Commission, Docket Nos. R-2010-2166212, et al. 2010. Concerning rate design and cost of service study for four wastewater utility districts, on behalf of the Pennsylvania Office of Consumer Advocate.
104. *Central Illinois Light Company d/b/a AmerenCILCO, Central Illinois Public Service Company d/b/a AmerenCIPS, Illinois Power Company d/b/a AmerenIP Petition for accounting order*, Illinois Commerce Commission, Docket No. 10-0517. 2010. Concerning ratemaking procedures for a multi-district electric and natural gas utility, on behalf of the Illinois Office of Attorney General.
105. *Commonwealth Edison Company Petition for General Increase in Delivery Service Rates*, Illinois Commerce Commission Docket No. 10-0467. 2010. Concerning rate design and cost of service study, on behalf of the Illinois Office of Attorney General.
106. *Pa. Public Utility Commission v. City of Lancaster Bureau of Water*, Pennsylvania Public Utility Commission, Docket No. R-2010-2179103. 2010. Concerning rate design, cost of service, and cost allocation, on behalf of the Pennsylvania Office of Consumer Advocate.
107. *Application of Yankee Gas Services Company for Amended Rate Schedules*, Connecticut Department of Public Utility Control, Docket No. 10-12-02. 2011. Concerning rate design and cost of service for a natural gas utility, on behalf of the Connecticut Office of Consumers' Counsel.
108. *California-American Water Company*, California Public Utilities Commission, Application 10-07-007. 2011. Concerning rate design and cost of service for multiple water-utility service areas, on behalf of The Utility Reform Network.
109. *Little Washington Wastewater Company, Inc., Masthope Wastewater Division*, Pennsylvania Public Utility Commission Docket No. R-2010-2207833. 2011. Concerning rate design and various revenue requirements issues, on behalf of the Masthope Property Owners Council.
110. *In the matter of Pittsfield Aqueduct Company, Inc.*, New Hampshire Public Utilities Commission Case No. DW 10-090. 2011. Concerning rate design and cost of service on behalf of the New Hampshire Office of the Consumer Advocate.
111. *In the matters of Pennichuck Water Works, Inc. Permanent Rate Case and Petition for Approval of Special Contract with Anheuser-Busch, Inc.*, New Hampshire Public Utilities Commission Case Nos. DW

- 10-091 and DW 11-014. 2011. Concerning rate design, cost of service, and contract interpretation on behalf of the New Hampshire Office of the Consumer Advocate.
112. *Artesian Water Co., Inc. v. Chester Water Authority*, U.S. District Court for the Eastern District of Pennsylvania Case No. 10-CV-07453-JP. 2011. Concerning cost of service, ratemaking methods, and contract interpretation on behalf of Chester Water Authority.
113. *North Shore Gas Company and The Peoples Gas Light and Coke Company Proposed General Increases in Rates for Gas Service*, Illinois Commerce Commission, Docket Nos. 11-0280 and 11-0281. 2011. Concerning rate design and cost of service on behalf of the Illinois Office of Attorney General, the Citizens Utility Board, and the City of Chicago.
114. *Ameren Illinois Company: Proposed general increase in electric delivery service rates and gas delivery service rates*, Illinois Commerce Commission, Docket Nos. 11-0279 and 11-0282. 2011. Concerning rate design and cost of service for natural gas and electric distribution service, on behalf of the Illinois Office of Attorney General and the Citizens Utility Board.
115. *Pa. Public Utility Commission v. Pennsylvania-American Water Co.*, Pennsylvania Public Utility Commission, Docket No. R-2011-2232243. 2011. Concerning rate design, cost of service, sales forecast, and automatic rate adjustments on behalf of the Pennsylvania Office of Consumer Advocate.
116. *Aqua Illinois, Inc. Proposed General Increase in Water and Sewer Rates*, Illinois Commerce Commission, Docket No. 11-0436. 2011. Concerning rate design and cost of service on behalf of the Illinois Office of Attorney General.
117. *City of Nashua Acquisition of Pennichuck Corporation*, New Hampshire Public Utilities Commission, Docket No. DW 11-026. 2011. Concerning the proposed acquisition of an investor-owned utility holding company by a municipality, including appropriate ratemaking methodologies, on behalf of the New Hampshire Office of Consumer Advocate.
118. *An Application by Heritage Gas Limited for the Approval of a Schedule of Rates, Tolls and Charges*, Nova Scotia Utility and Review Board, Case NSUARB-NG-HG-R-11. 2011. Concerning rate design and cost of service, on behalf of the Nova Scotia Consumer Advocate.
119. *An Application of Halifax Regional Water Commission for Approval of a Cost of Service and Rate Design Methodology*, Nova Scotia Utility and Review Board, Case NSUARB-W-HRWC-R-11. 2011. Concerning rate design and cost of service, on behalf of the Nova Scotia Consumer Advocate.
120. *National Grid USA and Liberty Energy Utilities Corp.*, New Hampshire Public Utilities Commission, Docket No. DG 11-040. 2011. Concerning the costs and benefits of a proposed merger and related conditions, on behalf of the New Hampshire Office of Consumer Advocate.
121. *Great Northern Utilities, Inc., et al.*, Illinois Commerce Commission, Docket Nos. 11-0059, et al. 2012. Concerning options for mitigating rate impacts and consolidating small water and wastewater utilities for ratemaking purposes, on behalf of the Illinois Office of Attorney General.
122. *Aqua Pennsylvania, Inc.*, Pennsylvania Public Utility Commission, Docket No. R-2011-2267958. 2012. Concerning rate design, cost of service, and automatic rate adjustment mechanisms, on behalf of the Pennsylvania Office of Consumer Advocate.

123. *Golden State Water Company*, California Public Utilities Commission, Application 11-07-017. 2012. Concerning rate design and quality of service, on behalf of The Utility Reform Network.
124. *Golden Heart Utilities, Inc. and College Utilities Corporation*, Regulatory Commission of Alaska, Case Nos. U-11-77 and U-11-78. 2012. Concerning rate design and cost of service, on behalf of the Alaska Office of the Attorney General.
125. *Illinois-American Water Company*, Illinois Commerce Commission, Docket No. 11-0767. 2012. Concerning rate design, cost of service, and automatic rate adjustment mechanisms, on behalf of the Illinois Office of Attorney General.
126. *Application of Tidewater Utilities, Inc., for a General Rate Increase in Water Base Rates and Tariff Revisions*, Delaware Public Service Commission, Docket No. 11-397. 2012. Concerning rate design and cost of service study, on behalf of the Staff of the Delaware Public Service Commission.
127. *In the Matter of the Philadelphia Water Department's Proposed Increase in Rates for Water and Wastewater Utility Services*, Philadelphia Water Commissioner, FY 2013-2016. 2012. Concerning rate design and related issues for storm water service, on behalf of Citizens for Pennsylvania's Future.
128. *Corix Utilities (Illinois) LLC, Hydro Star LLC, and Utilities Inc. Joint Application for Approval of a Proposed Reorganization*, Illinois Commerce Commission, Docket No. 12-0279. 2012. Concerning merger-related synergy savings and appropriate ratemaking treatment of the same, on behalf of the Illinois Office of Attorney General.
129. *North Shore Gas Company and The Peoples Gas Light and Code Company*, Illinois Commerce Commission, Docket Nos. 12-0511 and 12-0512. 2012. Concerning rate design, cost of service study, and automatic rate adjustment tariff on behalf of the Illinois Office of Attorney General.
130. *Pa. Public Utility Commission v. City of Lancaster Sewer Fund*, Pennsylvania Public Utility Commission, Docket No. R-2012-2310366. 2012. Concerning rate design, cost of service, and cost allocation, on behalf of the Pennsylvania Office of Consumer Advocate.
131. *Aquarion Water Company of New Hampshire*, New Hampshire Public Utilities Commission, Docket No. DW 12-085. 2013. Concerning tariff issues, including an automatic adjustment clause for infrastructure improvement, on behalf of the New Hampshire Office of Consumer Advocate.
132. *In the Matter of the Application of Duke Energy Ohio, Inc., for an Increase in Electric Distribution Rates*, Case No. 12-1682-EL-AIR, et al. 2013. Concerning rate design and tariff issues, on behalf of the Office of the Ohio Consumers' Counsel.

Dayton Power & Light Co. ESP
Case No. 12-426-EL-SSO, et al.

Comparison of Electricity Consumption (KWh) and SSR Revenues by Customer Class

	Total		SSR Revenues	
	Consumption (KWh)	% of Total	(Period 1)	% of Total
Residential	3,521,947,699	25.5%	\$ 48,697,570	35.4%
Residential Heating	1,661,697,283	12.0%	17,879,387	13.0%
GS Secondary	4,028,699,126	29.2%	40,235,933	29.3%
GS Primary	2,880,926,133	20.9%	19,900,584	14.5%
GS Primary-Substation	620,761,842	4.5%	3,766,907	2.7%
GS High Voltage	969,427,850	7.0%	6,137,378	4.5%
Private Outdoor Lighting	352,044	0.0%	129,144	0.1%
School Rate	54,734,766	0.4%	533,289	0.4%
Street Lighting	54,035,176	0.4%	219,808	0.2%
Total	13,792,581,919	100.0%	\$ 137,500,000	100.0%

Source: DPL Sch. 8, p. 1, cols. C and G

Dayton Power & Light Co. ESP
Case No. 12-426-EL-SSO, et al.

Allocation of SSR Revenues Based on Electricity Consumption

	Total		SSR Revenues	
	Consumption (KWh)	% of Total	(Period 1)	% of Total
Residential	3,521,947,699	25.5%	\$ 35,110,744	25.5%
Residential Heating	1,661,697,283	12.0%	16,565,671	12.0%
GS Secondary	4,028,699,126	29.2%	40,162,612	29.2%
GS Primary	2,880,926,133	20.9%	28,720,318	20.9%
GS Primary-Substation	620,761,842	4.5%	6,188,454	4.5%
GS High Voltage	969,427,850	7.0%	9,664,349	7.0%
Private Outdoor Lighting	352,044	0.0%	3,510	0.0%
School Rate	54,734,766	0.4%	545,658	0.4%
Street Lighting	54,035,176	0.4%	538,684	0.4%
Total	13,792,581,919	100.0%	\$ 137,500,000	100.0%

Source: DPL Sch. 8, p. 1, cols. C and G

Dayton Power & Light Co. ESP
Case No. 12-426-EL-SSO, et al.

Residential (Non-Heating) Rate Changes and Bill Distribution

									----- CONFIDENTIAL -----		
Line	Level of Usage (kWh)	Current Bill	Proposed Distribution Increase / (Decrease)	Proposed Transmission Increase / (Decrease)	Proposed Generation Increase / (Decrease)	Proposed Service Stability Rider	Total Increase / (Decrease)	Percent Increase / (Decrease)	No. Customers	Cum. No. Customers	Cum % of Customers
1	50	\$11.13	\$0.00	(\$0.01)	(\$0.23)	\$4.40	\$4.16	37.38%	█	█	█
2	100	\$18.02	\$0.01	(\$0.04)	(\$0.46)	\$4.56	\$4.07	22.59%	█	█	█
3	200	\$31.81	\$0.02	(\$0.07)	(\$0.94)	\$4.85	\$3.86	12.13%	█	█	█
4	400	\$59.37	\$0.04	(\$0.14)	(\$1.86)	\$5.45	\$3.49	5.88%	█	█	█
5	500	\$73.14	\$0.05	(\$0.17)	(\$2.34)	\$5.76	\$3.30	4.51%	█	█	█
6	750	\$107.60	\$0.07	(\$0.27)	(\$3.50)	\$6.51	\$2.81	2.61%	█	█	█
7	1,000	\$138.38	\$0.09	(\$0.35)	(\$4.53)	\$7.13	\$2.34	1.69%	█	█	█
8	1,200	\$163.00	\$0.11	(\$0.42)	(\$5.34)	\$7.61	\$1.96	1.20%	█	█	█
9	1,400	\$187.62	\$0.13	(\$0.49)	(\$6.17)	\$8.11	\$1.58	0.84%	█	█	█
10	1,500	\$199.95	\$0.14	(\$0.52)	(\$6.58)	\$8.35	\$1.39	0.70%	█	█	█
11	2,000	\$261.50	\$0.18	(\$0.70)	(\$8.62)	\$9.58	\$0.44	0.17%	█	█	█
12	2,500	\$322.85	\$0.23	(\$0.87)	(\$10.67)	\$10.81	(\$0.50)	-0.15%	█	█	█
13	3,000	\$384.15	\$0.27	(\$1.05)	(\$12.72)	\$12.04	(\$1.46)	-0.38%	█	█	█
14	4,000	\$506.83	\$0.36	(\$1.40)	(\$16.82)	\$14.50	(\$3.36)	-0.66%	█	█	█
15	5,000	\$629.49	\$0.45	(\$1.75)	(\$20.91)	\$16.96	(\$5.25)	-0.83%	█	█	█
16	7,500	\$936.16	\$0.68	(\$2.62)	(\$31.16)	\$23.10	(\$10.00)	-1.07%	█	█	█
	> 7,500						(\$10.00)		█	█	█

Average Class Change per Bill \$2.36
Average Change < 2000 KWh \$2.59
Average Change > 2000 KWh (\$1.65)

Source: DP&L Second Revised Sch. 10 and DP&L response to Staff DR #12

Dayton Power & Light Co. ESP
Case No. 12-426-EL-SSO, et al.

Residential Heating (Winter) Rate Changes and Bill Distribution

									----- CONFIDENTIAL -----		
Line	Level of Usage (kWh)	Current Bill	Proposed Distribution Increase / (Decrease)	Proposed Transmission Increase / (Decrease)	Proposed Generation Increase / (Decrease)	Proposed Service Stability Rider	Total Increase / (Decrease)	Percent Increase / (Decrease)	No. Customers	Cum. No. Customers	Cum % of Customers
1	50	\$11.13	\$0.00	(\$0.01)	(\$0.23)	\$4.40	\$4.16	37.38%	█	█	█
2	100	\$18.02	\$0.01	(\$0.04)	(\$0.46)	\$4.56	\$4.07	22.59%	█	█	█
3	200	\$31.81	\$0.02	(\$0.07)	(\$0.94)	\$4.85	\$3.86	12.13%	█	█	█
4	400	\$59.37	\$0.04	(\$0.14)	(\$1.86)	\$5.45	\$3.49	5.88%	█	█	█
5	500	\$73.14	\$0.05	(\$0.17)	(\$2.34)	\$5.76	\$3.30	4.51%	█	█	█
6	750	\$107.60	\$0.07	(\$0.27)	(\$3.50)	\$6.51	\$2.81	2.61%	█	█	█
7	1,000	\$131.88	\$0.09	(\$0.35)	(\$4.28)	\$6.87	\$2.33	1.77%	█	█	█
8	1,200	\$151.31	\$0.11	(\$0.42)	(\$4.89)	\$7.17	\$1.97	1.30%	█	█	█
9	1,400	\$170.73	\$0.13	(\$0.49)	(\$5.52)	\$7.46	\$1.58	0.93%	█	█	█
10	1,500	\$180.45	\$0.14	(\$0.52)	(\$5.83)	\$7.61	\$1.40	0.78%	█	█	█
11	2,000	\$229.00	\$0.18	(\$0.70)	(\$7.38)	\$8.35	\$0.45	0.20%	█	█	█
12	2,500	\$277.35	\$0.23	(\$0.87)	(\$8.93)	\$9.08	(\$0.49)	-0.18%	█	█	█
13	3,000	\$325.65	\$0.27	(\$1.05)	(\$10.48)	\$9.82	(\$1.44)	-0.44%	█	█	█
14	4,000	\$422.33	\$0.36	(\$1.40)	(\$13.59)	\$11.29	(\$3.34)	-0.79%	█	█	█
15	5,000	\$518.99	\$0.45	(\$1.75)	(\$16.69)	\$12.77	(\$5.22)	-1.01%	█	█	█
16	7,500	\$760.66	\$0.68	(\$2.62)	(\$24.45)	\$16.45	(\$9.94)	-1.31%	█	█	█
	> 7,500						(\$9.94)		█	█	█

Average Class Change per Bill \$1.05
Average Change < 2000 KWh \$2.01
Average Change > 2000 KWh (\$2.05)

Source: DP&L Second Revised Sch. 10 and DP&L response to Staff DR #12

Dayton Power & Light Co. ESP
Case No. 12-426-EL-SSO, et al.

Residential Heating (Summer) Rate Changes and Bill Distribution

									----- CONFIDENTIAL -----		
Line	Level of Usage (kWh)	Current Bill	Proposed Distribution Increase / (Decrease)	Proposed Transmission Increase / (Decrease)	Proposed Generation Increase / (Decrease)	Proposed Service Stability Rider	Total Increase / (Decrease)	Percent Increase / (Decrease)	No. Customers	Cum. No. Customers	Cum % of Customers
1	50	\$11.13	\$0.00	(\$0.01)	(\$0.23)	\$4.40	\$4.16	37.38%	████	████	████
2	100	\$18.02	\$0.01	(\$0.04)	(\$0.46)	\$4.56	\$4.07	22.59%	████	████	████
3	200	\$31.81	\$0.02	(\$0.07)	(\$0.94)	\$4.85	\$3.86	12.13%	████	████	████
4	400	\$59.37	\$0.04	(\$0.14)	(\$1.86)	\$5.45	\$3.49	5.88%	████	████	████
5	500	\$73.14	\$0.05	(\$0.17)	(\$2.34)	\$5.76	\$3.30	4.51%	████	████	████
6	750	\$107.60	\$0.07	(\$0.27)	(\$3.50)	\$6.51	\$2.81	2.61%	████	████	████
7	1,000	\$138.38	\$0.09	(\$0.35)	(\$4.53)	\$7.13	\$2.34	1.69%	████	████	████
8	1,200	\$163.00	\$0.11	(\$0.42)	(\$5.34)	\$7.61	\$1.96	1.20%	████	████	████
9	1,400	\$187.62	\$0.13	(\$0.49)	(\$6.17)	\$8.11	\$1.58	0.84%	████	████	████
10	1,500	\$199.95	\$0.14	(\$0.52)	(\$6.58)	\$8.35	\$1.39	0.70%	████	████	████
11	2,000	\$261.50	\$0.18	(\$0.70)	(\$8.62)	\$9.58	\$0.44	0.17%	████	████	████
12	2,500	\$322.85	\$0.23	(\$0.87)	(\$10.67)	\$10.81	(\$0.50)	-0.15%	████	████	████
13	3,000	\$384.15	\$0.27	(\$1.05)	(\$12.72)	\$12.04	(\$1.46)	-0.38%	████	████	████
14	4,000	\$506.83	\$0.36	(\$1.40)	(\$16.82)	\$14.50	(\$3.36)	-0.66%	████	████	████
15	5,000	\$629.49	\$0.45	(\$1.75)	(\$20.91)	\$16.96	(\$5.25)	-0.83%	████	████	████
16	7,500	\$936.16	\$0.68	(\$2.62)	(\$31.16)	\$23.10	(\$10.00)	-1.07%	████	████	████
	> 7,500						(\$10.00)		████	████	████

Average Class Change per Bill \$1.99
Average Change < 2000 KWh \$2.29
Average Change > 2000 KWh (\$1.45)

Source: DP&L Second Revised Sch. 10 and DP&L response to Staff DR #12

This foregoing document was electronically filed with the Public Utilities

Commission of Ohio Docketing Information System on

3/1/2013 3:37:41 PM

in

Case No(s). 12-0426-EL-SSO, 12-0427-EL-ATA, 12-0428-EL-AAM, 12-0429-EL-WVR, 12-0672-EL-RDR

Summary: Testimony Direct Testimony of Scott J. Rubin (Public Version) on Behalf of the Office of the Ohio Consumers' Counsel electronically filed by Patti Mallarnee on behalf of Mr. Edmund "Tad" Berger