

**BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of :
Vectren Energy Delivery of Ohio, Inc. to : Case No. 13-1890-GA-UNC
Implement a Capital Expenditure :
Program. :

In the Matter of the Application of :
Vectren Energy Delivery of Ohio, Inc. : Case No. 13-1891-GA-AAM
for Authority to Change Accounting :
Methods. :

**COMMENTS
SUBMITTED ON BEHALF OF THE STAFF OF
THE PUBLIC UTILITIES COMMISSION OF OHIO**

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I. INTRODUCTION AND BACKGROUND

On August 29, 2013, Vectren Energy Delivery of Ohio, Inc. (VEDO or Company) filed an application (Application) in the above captioned cases seeking authority from the Public Utilities Commission of Ohio (Commission) to implement a capital expenditure program (CEP) and to modify its accounting procedures to provide for: (1) capitalization of post-in-service carrying costs (PISCC) on those assets of the CEP that are placed into service but not reflected in the Company's rates as plant in service; (2) deferral of depreciation expense and property tax expenses directly attributable to the CEP assets that are placed into service; and, (3) creation of a regulatory asset to defer the PISCC, deprecia-

tion expense, and property tax expense for recovery in a future proceeding.¹ The Application proposes that the requested authority to implement the CEP and related deferral authority will remain in effect until the deferrals, if included in certain VEDO rate schedules, would exceed the \$1.50 per month cap established in Case No. 12-530-GA-UNC, *et al.*²

VEDO filed its Application pursuant to sections 4909.18 and 4929.111 of the Ohio Revised Code. Specifically, R.C. 4929.111(A) provides that a natural gas company may file an application with the Commission under R.C. 4909.18, 4929.05, or 4929.11 to implement a CEP for any of the following:

1. Any infrastructure expansion, infrastructure improvement, or infrastructure replacement program;
2. Any program to install, upgrade, or replace information technology systems;
3. Any program reasonably necessary to comply with any rules, regulations, or orders of the Commission or other governmental entity having jurisdiction.

R.C. 4929.111(C) provides that the Commission shall approve a natural gas company's application for a CEP if the Commission finds that the CEP is consistent with the natural gas company's obligation to furnish necessary and adequate services and facilities

¹ *In the Matter of the Application of Vectren Energy Delivery of Ohio, Inc. to Implement a Capital Expenditure Program and for Authority to Change Accounting Methods*, Case No. 13-1890-GA-UNC, *et al.* (Application at 1) (August 29, 2013) (VEDO Application).

² *In the Matter of the Application of Vectren Energy Delivery of Ohio, Inc. for Approval to Implement a Capital Expenditure Program*, Case Nos. 12-530-GA-UNC, *et al.* (Finding and Order) (Dec. 12, 2012) (*Case No. 12-530-GA-UNC Finding and Order*).

under R.C. 4905.22 and that the services and facilities are just and reasonable. Further, R.C. 4929.111(D) provides that, in approving an application for a CEP under Division (C), the Commission shall authorize the natural gas company to create regulatory assets for PISCC on that portion of the CEP assets that are placed into service but not reflected in base rates as plant in-service and for incremental depreciation and property tax expense directly attributable to the CEP for recovery or deferral for future recovery in an application pursuant to R.C. 4909.18, 4905.05, or 4929.11. R.C. 4929.111(F) authorizes the natural gas company to make any accounting accruals necessary to establish the regulatory assets authorized under R.C. 4929.111(D) in addition to any allowance for funds used during construction (AFUDC). And, lastly, R.C. 4929.111(G) provides that any accrual for deferral or recovery under R.C. 4929.111(D) shall be calculated in accordance with the system of accounts established by the Commission under R.C. 4905.13.

VEDO's Application in these cases seeks ongoing authority to implement the Company's second CEP and related deferral authority. Last year in Case No. 12-530-GA-UNC, *et al*, the Commission approved VEDO's initial CEP and deferrals covering the period October 1, 2011 through December 31, 2012.³ The Commission's Finding and Order in that case also established the following requirements:⁴

- VEDO's calculation of CEP deferred regulatory assets should be net of incremental revenue attributable to CEP investments.

³ Case No. 12-530-GA-UNC Finding and Order at 22.

⁴ *Id.* at 19-21.

- VEDO should calculate the total monthly deferral, PISCC, depreciation expense, property tax expense, and incremental revenue, and revenue from and other sources by using the specific formulas set forth in Staff's sur-reply comments.
- VEDO's calculation of incremental revenue should be performed on an annual basis, and should be consistent with the clarifications in Staff's sur-reply comments in all other aspects.
- VEDO should offset the monthly regulatory asset amount charged to the CEP by those revenues generated from the assets included in the CEP for SFV customers, non-SFV customers, and any other revenue sources directly attributable to CEP investments.
- VEDO should maintain sufficient records to enable Staff to verify that all revenue generated from CEP investments is accurately excluded from the total monthly deferral.
- VEDO should calculate the PISCC on assets placed in service under the CEP as recommended by Staff, and should use the long-term cost of debt rate that was set in the VEDO rate case.
- VEDO should calculate the depreciation and property tax deferrals for the CEP in a manner consistent with Staff's recommendations.
- VEDO should docket an annual informational filing by April 30 of each year that details the monthly CEP investments and the calculations used to determine the associated deferrals, as recommended by Staff. The annual informational filing should include all calculations used to determine the monthly deferred amounts including a breakdown of investments (by budget class), PISCC, depreciation expense, property tax expense, and all incremental revenue, as well as a capital budget for the upcoming year. The annual informational filing should also include an estimation of the effect that the proposed deferrals would have on customer bills, if they were to be included in rates, and schedules showing the calculations and inputs for deferrals. Further, if VEDO substantially deviates from planned CEP expenditures specified in its CEP applications or capital budgets provided with its annual informational filing, then VEDO should provide detailed explanations for such deviations in its annual informational filing.
- VEDO may accrue CEP deferrals up until the point where the accrued deferrals, if included in rates, would cause the rates charged to Residential

(Rate 310, 311, and 315) and General Default Sales Service, Group 1 (Rate 320, 321, and 325) customers to increase by more than \$1.50 per month. Accrual of all future CEP-related deferrals should cease once the \$1.50 per month threshold is surpassed, until such time as VEDO files to recover the existing accrued deferrals and establish a recovery mechanism under Sections 4909.18, 4929.05, or 4929.11, Revised Code.

- VEDO may allocate its CEP investments as it deems necessary, however substantial and frequent modifications that impair Staff's ability to monitor VEDO's CEP may cause the Commission to reexamine the Company's CEP deferrals.

On September 17, 2013, the Attorney Examiner assigned to these cases issued an Entry setting a procedural schedule for comments on VEDO's Application as follows:

- October 2, 2013 – Deadline for filing of motions to intervene;
- October 10, 2013 – Deadline for the filing of comments on the Application by Staff and interveners; and,
- October 24, 2013 – Deadline for all parties to file reply comments.

II. VEDO'S APPLICATION AND PROPOSED DEFERRALS

In its Application, VEDO estimates that its January 1, 2013 to December 31, 2013 CEP investments will be approximately \$61.5 million. The Company states that the CEP investments proposed in the Application specifically excludes capital expenditures associated with non-jurisdictional services. It also notes that it has a pending application in Case No. 13-1571-GA-ALT to extend and expand its Distribution Replacement Rider (DRR) mechanism for recovery of investments to replace aging infrastructure in its distribution system that was originally approved in Case No. 07-1081-GA-ALT. The Com-

pany states that it will withdraw any capital expenditures included in the CEP if such expenditures are ultimately approved for recovery via the DRR mechanism in order to avoid double recovery of the expenditures.⁵

VEDO states that the CEP investments fall into five general categories of expenditures: (1) “Infrastructure Expansion;” 2) “Infrastructure Improvement and Replacement;” (3) “Programs Reasonably Necessary to Comply with Commission Rules, Regulations, and Orders;” (4) “Federal Pipeline Safety Requirements;” and, (5) “Distribution Replacement”⁶ The CEP categories and their estimated amounts to be spent in calendar year 2013 are shown below in Table 1.

Table 1 – VEDO’s Estimate of Annual CEP Spending by Category⁷
(\$Millions)

CEP Category	1/1 – 12/31/2013 Est.
Infrastructure Expansion	9.5
Infrastructure Improvement and Replacement	4.2
Programs Reasonably Necessary to Comply with Commission Rules, Regulations, and Orders	3.2
Federal Pipeline Safety Requirements	9.8
Distribution Replacement	34.8
Total CEP Capital Spending	61.5

⁵ *VEDO Application* at 4.

⁶ *Id.* at 2-3.

⁷ *Id.* at Exhibit A.

VEDO states that the actual amounts for assets placed in-service under the Program may vary from the budgeted estimates listed in Table 1 due to a timing difference between the date cash expenditures are made and the date plant is placed in-service.⁸ In addition, the Company indicates that it may reallocate its CEP investments among the Program categories as it deems necessary to meet the needs of its customers and gas delivery system.⁹ In doing so, however, the Company indicates that it will be “mindful that substantial and frequent modifications that impair Staff’s ability to monitor VEDO’s CEP may cause the Commission to reexamine the Company’s deferrals” in accordance with the Commission’s Finding and Order in Case No. 12-530-GA-UNC authorizing its initial CEP.¹⁰

VEDO describes the CEP categories as follows:

- **Infrastructure Expansion** – includes capital expenditures for main line extensions, main-to-meter service line installations, and meter installations for new customers.¹¹
- **Infrastructure Improvement and Replacement** – includes capital expenditures for distribution system betterments, including pipeline, service line, regulating station, integrity management, and other improvements or replacements, including non-billable pipeline relocations associated with the Company’s distribution and transmission systems. This category does

⁸ *VEDO Application* at 3.

⁹ *Id.* at 3-4.

¹⁰ *Id.* at 4.

¹¹ *Id.* at 2.

not include distribution and transmission investment captured in other categories, such as complying with federal pipeline safety requirements and distribution replacement.¹²

- **Programs Reasonably Necessary to Comply with Commission Rules, Regulations and Orders** – includes capital expenditures in areas such as buildings, fleet, tools and equipment, metering, and instrumentation.¹³
- **Federal Pipeline Safety Requirements** – includes capital expenditures to meet mandates from existing and new transmission and distribution integrity management requirements and new rules issued by the Pipeline Hazardous Materials & Safety Administration (PHMSA).¹⁴
- **Distribution Replacement** – includes capital expenditures that VEDO has proposed for recovery via the modified DRR pursuant to the Company’s pending application in Case No. 13-1571-GA-ALT. As noted previously, VEDO states that it will remove such expenditures from the CEP if recovery of the expenditures is approved via the DRR.¹⁵

The Company states that the CEP costs include applicable supervisory, engineering, general and administrative overheads, and Allowance for Funds Used During Construction

¹² *VEDO Application* at 2.

¹³ *Id.* at 3.

¹⁴ *Id.*

¹⁵ *Id.*

(AFUDC) and are net of any contributions, deposits, or other aid to construction.¹⁶ In addition, it maintains that the CEP is consistent with its obligation to furnish necessary and adequate service and facilities pursuant to R.C. 4905.22.¹⁷

Lastly, VEDO's Application indicates that the Company accepts continuation of applicable requirements established in the Commission's December 12, 2012 Finding and Order in Case No. 12-530-GA-UNC that authorized its initial CEP, including:

- The Company will calculate the PISCC, depreciation expense, property tax expense, incremental revenue, and total monthly deferral using the specific formulas set forth in the Staff's sur-reply comments and will calculate its incremental revenue on a calendar year basis as recommended by Staff.¹⁸
- VEDO will offset the monthly regulatory asset amount charged to the CEP by those revenues generated from the assets included in the CEP for customers served via straight fixed-variable (SFV) rate design, customers served via a non-SFV rate design, and other sources directly attributable to CEP investments.¹⁹
- VEDO will calculate the PISCC and depreciation and property tax deferrals consistent with the Staff's recommendations.²⁰

¹⁶ *VEDO Application* at 4.

¹⁷ *Id.*

¹⁸ *Id.* at 6.

¹⁹ *Id.* at 6-7.

²⁰ *Id.* at 7.

- VEDO will docket an informational filing by April 30 of each year that provides the information required by the Commission.²¹
- PISCC will be based on the Company's cost of long-term debt set in its last base rate case.²²
- The Company will accrue CEP deferrals up until the point where the accrued deferrals, if included in rates, would cause the rates charged to its Residential and General Service, Group 1 customers to increase by more than \$1.50 per month. Accrual of all future CEP-related deferrals will cease once the \$1.50 threshold is surpassed, until such time as VEDO files to recover existing accrued deferrals and establish an appropriate recovery mechanism.²³

In recognition that it is requesting ongoing authority to continue the CEP and related deferrals until the \$1.50 per month cap is exceeded, VEDO proposes a process whereby it will provide information required by the Commission and similar to what is included in the Application in future annual update filings. Staff and any intervening parties will have 30 days to file objections concerning the information contained in the filings. If no objections are filed within 30 days of the date the informational filing is docketed, then the Company proposes that the CEP ongoing deferral authority be deemed approved. If objections are filed, then VEDO proposes that an attorney examiner appointed by the

²¹ *VEDO Application* at 7.

²² *Id.* at 5.

²³ *Id.* at 7.

Commission should issue an entry soliciting comments on the matters raised in the objections.²⁴

III. STAFF'S REVIEW

The Staff has reviewed VEDO's Application, proposed CEP, and request to create a regulatory asset to defer for future recovery PISCC, depreciation expense, and property tax expense directly attributable to the CEP investments. The purpose of the Staff's review was to determine if, in the Staff's opinion, the proposed CEP and associated deferrals are consistent with applicable provisions of the Commission's December 12, 2012 Finding and Order in Case No. 12-530-GA-UNC, meet the just and reasonable standards established in R.C. 4929.111, and generally comport with sound ratemaking principals regarding deferring costs for potential future recovery by regulated utilities. The Staff also reviewed VEDO's Application in light of the Annual Informational Filing that was filed on April 30, 2012 in accordance with the Commission's Finding and Order in the 12-530-GA-UNC case. Reviewing VEDO's Application in this case in conjunction with the Annual Informational Filing from last year's CEP case is important because of the Company's commitments to adhere to the Commission's requirements and formulas adopted in that case. Given those commitments, any concerns that the Staff may have regarding VEDO's annual informational filing in the 12-530-GA-UNC case would show up in the April 30, 2014 and future annual informational filings that will be made pursuant to this case. Lastly, the Staff notes that, in these Comments, it is taking no position

²⁴

VEDO Application at 7-8.

on the level or ultimate recoverability of the capital spending proposed in the Company's CEP. As a result, the Staff's lack of comments or objection to the proposed CEP investments or deferrals should in no way be construed as the Staff's lack of objection or support for future recovery of the investments or related deferred amounts. In fact, the Staff will investigate and recommend any necessary adjustments to the deferral when VEDO applies to recover the deferred assets.

IV. STAFF'S COMMENTS AND RECOMMENDATIONS

Based on its review, the Staff makes the following comments and recommendations to VEDO's proposed CEP and regulatory asset for deferral of the PISCC depreciation, and property taxes associated with the CEP. The Staff's comments and recommendations are set forth below.

A. With the Company's agreement to adhere to the requirements and formulas that were approved in Case No. 12-530-GA-UNC and subject to adoption of the Staff's other recommendations, VEDO's Application should be approved.

As noted above, in its Application VEDO states that it accepts continuation of applicable requirements established in the Commission's Finding and Order in Case 12-530-GA-UNC and indicates that it will utilize the formulas approved by the Commission in that case to calculate its 2013 and future deferrals. VEDO also indicates that it will be mindful to not impair the Staff's ongoing monitoring of the CEP if it becomes necessary to reallocate CEP investments in response to customer or system needs. Lastly, the Company's Application properly recognizes that recovery of deferrals created under the

CEP will be considered in a future proceeding. In the Application, the Company states that, “In this application, VEDO is only requesting approval of the implementation of the CEP and the authority for the accounting treatment described above. Recovery of any amounts deferred in accordance with this application will be addressed in a separate proceeding....”²⁵ The Staff recommends that the Commission acknowledge VEDO’s commitments and indicate its approval of VEDO’s Application in this case is conditioned on those commitments. Similarly, the Commission should indicate that, in accordance with the Elyria Foundry case,²⁶ recovery of the deferrals is not guaranteed and will be considered in a future proceeding.

B. The Commission should direct that VEDO’s April 30, 2014 and future annual informational filings should include revenue data from all potential sources of revenue delineated in the incremental revenue formula adopted in Case No. 12-530-GA-UNC.

In its Application, VEDO states that it will comply with the Commission requirements for implementing a CEP and for calculating deferrals related to the Program that were established in Case No. 12-530-GA-UNC. In regards to incremental revenue, the Company specifically states that “[it] will offset the monthly regulatory asset amount charged to the CEP by those revenues generated from the assets included in the CEP for customers served via straight fixed-variable (SFV) rate design, customers served via a

²⁵ *VEDO Application* at 5.

²⁶ *Elyria Foundry Co. v. Pub. Util. Comm.*, 114 Ohio St.3d 305, 2007-Ohio-4164, 871 N.E.2d 1176.

non-SFV rate design, and other sources directly attributable to CEP investments.”²⁷ In addition, it states that “VEDO will docket an informational filing by April 30 of each year that provides the information required by the Commission” As noted above, on April 30, 2013 VEDO filed an informational filing in accordance with the Commission’s Finding and Order in the 12-530-GA-UNC case. However, the data that the Company provided pertaining to the computation of any incremental revenue is not quite complete. The incremental revenue formula that the Commission adopted in the 12-530-GA-UNC case provided that VEDO’s incremental revenue would be determined utilizing the formula provided below.

Incremental Revenue	=	$ \begin{aligned} &[(\text{Annual Number of Customer Bills Issued} - \\ &\quad \text{Baseline Number of Customer Bills Issued}) \times (\text{Cost Portion of Rate})] + \\ &[(\text{Consumption by non-SFV customers directly attributable to program investment}) \times (\text{Cost Portion of Rate})] + \\ &(\text{Other revenues directly attributable to CEP investment}). \end{aligned} $
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Consistent with this formula, the Company provided data regarding its annual number of SFV and non-SFV customers in 2012 relative to its annual customer baseline. However, the Company did not provide any data concerning revenue (if any) from other potential revenue sources directly attributable to CEP investments. Without this data, the Staff cannot adequately monitor VEDO’s CEP or verify the total monthly deferrals created

²⁷ *VEDO Application* at 6-7.

thereunder. The Commission approved formula for computing the total monthly deferrals is:

$$\text{Total Monthly Deferral} = \frac{(\text{PISCC}) + (\text{Depreciation Expense}) + (\text{Property Tax Expense}) - (\text{Incremental Revenues})}{\text{Total Monthly Deferral}}$$

Without complete data for determining any incremental revenue, then the total monthly deferrals cannot be verified. As a result, the Staff recommends that the Commission direct that VEDO's April 30, 2014 and future annual informational filings should include revenue data from other revenue sources attributable to the CEP. If no such revenue exists, then the Company should indicate as much in its formula and/or elsewhere in its informational filing.

- C. The Staff agrees conceptually with VEDO's proposed process for annual automatic approval for continued authority to implement a CEP and ongoing deferral authority until the \$1.50 per month cap is reached. However, the process should be modified to reflect the Commission process adopted in Case No. 12-3221-GA-UNC.**

VEDO's proposed process for annual automatic approval for continued authority to implement a CEP and ongoing deferral authority until the \$1.50 per month cap is reached is the same process that the Staff recommended that the Commission adopt in Comments filed in Columbia Gas of Ohio, Inc.'s recently approved application for continued authority to implement a capital expenditure program and ongoing deferral authority in

Case No. 12-3221-GA-UNC.²⁸ As the Staff noted in its Comments in that case, the proposed process strikes an appropriate balance between providing an efficient mechanism for utilities to receive ongoing authority to implement their capital expenditure programs and related deferrals and enabling the Staff and intervening parties to effectively monitor the programs. However, in its October 9, 2013 Finding and Order approving Columbia's application in the case, the Commission modified the Staff-recommended automatic approval process. In its Finding and Order, the Commission directed that:

...a process should be adopted to allow interested persons and Staff to comment on the information provided by [Columbia] in its annual informational filings due on April 30 of each year (CEP Order at 12). Therefore, the Commission directs that any comments and reply comments should be filed within 30 days and 40 days, respectively, of the date of Columbia's informational filing. After review of any comments submitted, the Commission will determine whether there should be further review of Columbia's approved deferral authority at that time. If the Commission finds such further review to be necessary, within 60 days after the filing of each annual informational filing, an appropriate procedure for review will be established. If such a review is initiated, Columbia may continue to accrue appropriate deferrals, unless and until the Commission orders otherwise. The Commission notes that

²⁸

In the Matter of the Application of Columbia Gas of Ohio, Inc. for Approval of a Capital Expenditure Program and for Approval to Change Accounting Methods, Case No. 11-5351-GA-UNC, *et.al.* (Comments Filed on Behalf of the Staff of the Public Utilities Commission of Ohio) (Jul. 11, 2013).

Columbia's annual informational filings, as well as any comments and reply comments, should be filed in the above-captioned cases.²⁹

The Staff recommends that the Commission adopt the same process in this case.

V. CONCLUSION

With adoption of the Staff's recommendations described above, the Staff respectfully recommends that the Commission approve VEDO's Application.

Respectfully Submitted,

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²⁹

In the Matter of the Application of Columbia Gas of Ohio, Inc. for Approval of a Capital Expenditure Program and for Approval to Change Accounting Methods, Case No. 11-5351-GA-UNC, et.al. (Finding and Order) (Oct. 9, 2013).

VI. CERTIFICATE OF SERVICE

I hereby certify that a true copy of the foregoing **Comments** submitted on behalf of the Staff of the Public Utilities Commission of Ohio was served via electronic mail upon applicant's counsel, Andrew J. Carpenter, Carpenter, Lipps & Leland, 280 Plaza, Suite 1300, 280 North High Street, Columbus, Ohio, 43215, carpenter@whitt-sturtevant.com, this 10th day of October, 2013.

/s/ Ryan P. O'Rourke

Ryan P. O'Rourke
Assistant Attorney General

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Summary: Comments submitted by Assistant Attorney General Ryan P. O'Rourke on behalf of the Staff of the Public Utilities Commission of Ohio. electronically filed by Kimberly L Keeton on behalf of Public Utilities Commission of Ohio