

**BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of Ohio)
Power Company to Update Its) Case No. 13-1406-EL-RDR
Transmission Cost Recovery Rider Rates.)

**TESTIMONY
OF
DAVID LIPTHRATT
ACCOUNTING AND ELECTRICITY DIVISION
UTILITIES DEPARTMENT**

STAFF EXHIBIT NO. _____

TESTIMONY OF DAVID LIPTHRATT

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

A. My name is David M. Liphtratt. My address is 180 East Broad Street,
Columbus, Ohio 43215-3793.

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

A. I am employed by the Public Utilities Commission of Ohio as a Public
Utilities Administrator 2, in the Accounting and Electricity Division of the
Utilities Department.

3. Q. Would you briefly state your educational background?

A. I earned a Bachelor of Arts Degree that included a Major in Political
Science and a Minor in History from the University of Georgia in 2003. In
2006 I earned a Masters in Public Administration Degree with a focus on
public budgeting and finance and policy analysis from the University of
Georgia. In addition, I earned a post-baccalaureate Certificate of
Accounting Concentration at Columbus State Community College in 2009.
I am a Certified Public Accountant (Ohio License # CPA.48876).
Moreover, I have attended various seminars and rate case training programs
sponsored by this Commission, professional trade organizations, and the
utility industry community.

1 Q. Please outline your work experience.

2 A. After earning my Master's Degree from the University of Georgia, I joined
3 the Ohio Office of Budget and Management where I served from June of
4 2006 to June of 2008 as a Budget/Management Analyst 2 assigned to
5 various health and human services related agencies, including Medicaid,
6 Ohio Department of Health, Ohio Department of Aging, and Bureau of
7 Worker's Compensation.

8
9 In June of 2008, I accepted a position with the Ohio Department of
10 Commerce where I served as Fiscal Officer 2 until July 2011. During my
11 tenure at the Department of Commerce, I served as the financial officer for
12 the Division of State Fire Marshal where I was responsible for accounting
13 and budgetary functions, financial reporting, financial systems and records
14 ensuring compliance with applicable laws, policies and regulations.

15
16 In July 2011, I accepted a Public Utilities Administrator 1 position with the
17 Public Utilities Commission of Ohio ("PUCO" or the "Commission"). In
18 September of 2013, I was promoted to a Public Utilities Administrator 2.

19
20 4. Q. Have you testified in prior proceedings before the Commission?

21 A. Yes.

22

1 5. Q. What is the purpose of your testimony in this proceeding?

2 A. I am supporting the Stipulation and Recommendation (Stipulation) filed in
3 this proceeding on November 8, 2013.
4

5 6. Q. Were all of the parties (including Staff) to this proceeding present at
6 negotiations that resulted in the Stipulation?

7 A. Settlement meetings were noticed to all parties and all parties were present
8 either in person or by phone or they chose not to participate. The Staff was
9 present at all of the negotiations.
10

11 7. Q. Do you believe the Stipulation filed in this case is the product of serious
12 bargaining among knowledgeable parties?

13 A. Yes. This agreement is the product of an open process in which all parties
14 were represented by able counsel and technical experts and the decisions
15 made were based upon thorough analysis of complex issues. The
16 Stipulation represents a comprehensive compromise of issues raised by
17 parties with diverse interests. Overall, I believe that the Stipulation that the
18 parties are recommending for Commission adoption presents a fair and
19 reasonable result.
20

21 8. Q. In your opinion, does the Settlement benefit ratepayers and promote the
22 public interest?

1 A. Yes. The Stipulation benefits customers and the public interest and
2 represents a just and reasonable resolution of all issues in this proceeding.

3 The settlement is in the public interest for the following reasons:

- 4 • The Stipulation results in a reduction of the Company’s revenue
5 requirement in the amount of \$18,451,051 which provides direct
6 benefits to all customers through lower rates.
- 7 • The Stipulation represents a just and reasonable resolution of all issues
8 in this proceeding while avoiding added cost of litigation and the
9 potential for additional carrying charges.

10

11 9. Q. Does the Stipulation violate any important regulatory principle?

12 A. No. My understanding is that the Stipulation complies with all relevant and
13 important principles and practices.

14

15 12. Q. Are you recommending its adoption by the Commission?

16 A. Yes. I believe the Stipulation represents a fair and reasonable compromise
17 of diverse interests and provides a fair result for all Ohio customers.

18

19 13. Q. Does this conclude your testimony?

20 A. Yes, it does.

CERTIFICATE OF SERVICE

This is to certify that the foregoing **Testimony of David Liphtratt** has been served upon all of the parties of record in Case No. 13-1406-EL-RDR by electronic and/or U.S. mail, postage pre-paid mail this 12th day of 2013.

/s/Thomas G. Lindgren

Thomas G. Lindgren
Assistant Attorney General

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Summary: Testimony Testimony of David Liphtratt electronically filed by Mrs. Tonnetta Y Scott on behalf of PUCO