

BEFORE THE PUBLIC UTILITIES COMMISSION OF OHIO

- - -

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

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

- - -

COMPOSITE INDEX

VOLUMES I THROUGH III

- - -

ARMSTRONG & OKEY, INC.  
222 East Town Street, 2nd Floor  
Columbus, Ohio 43215-5201  
(614) 224-9481 - (800) 223-9481  
Fax - (614) 224-5724

- - -

1	WITNESSES	PAGE
2	Bryce W. Nickel	
	Direct Examination by Mr. Sharkey	I-8
3	Cross-Examination by Mr. Sauer	I-14
	Redirect Examination by Mr. Sharkey	I-52
4	Recross-Examination by Mr. Sauer	I-58
5	Gregory S. Campbell	
	Direct Examination by Mr. Sharkey	I-62
6	Cross-Examination by Ms. Yost	I-72
7	Gregory S. Campbell	
	Cross-Examination by Ms. Yost	II-177
8	Redirect Examination by Mr. Sharkey	II-233
	Recross-Examination by Ms. Yost	II-244
9	Examination by Examiner Price	II-254
10	Gregory S. Campbell on behalf of Michael Barrett	
	Direct Examination by Mr. Sharkey	II-259
11	Cross-Examination by Mr. Sauer	II-260
	Examination by Examiner Price	II-270
12	Anthony J. Yankel	
13	Direct Examination by Ms. Yost	II-273
	Cross-Examination by Mr. Sharkey	II-275
14	Examination by Examiner Price	II-336
	Redirect Examination by Ms. Yost	II-342
15	Recross-Examination by Mr. Sharkey	II-347
16	Dona R. Seger-Lawson	
	Direct Examination by Mr. Sharkey	II-352
17	Cross-Examination by Ms. Yost	II-359
	Cross-Examination by Ms. Yost	III-414
18	Redirect Examination by Mr. Sharkey	III-487
	Recross-Examination by Ms. Yost	III-490
19	David J. Effron	
20	Direct Examination by Mr. Sauer	III-394
	Cross-Examination by Mr. Sharkey	III-396
21	Daniel J. Duann, Ph.D.	
22	Direct Examination by Mr. Sauer	III-496
	Cross-Examination by Mr. Sharkey	III-499
23	Examination by Examiner Price	III-535
24	- - -	
25		

1	COMPANY EXHIBITS	IDFD	ADMTD
2	1 Direct Testimony of B. Nickel	I-9	I-61
3	2 Supplemental Testimony of	I-9	I-61
4	B. Nickel		
5	3 Direct Testimony of	I-63	II-258
6	G. Campbell		
7	4 Rebuttal Testimony of	I-65	II-258
8	G. Campbell		
9	5 Direct Testimony of	II-352	III-492
10	D. Seger Lawson		
11	6 Supplemental Testimony of	II-353	III-492
12	D. Seger-Lawson		
13	7 Testimony of D. Seger-Lawson in	II-354	III-492
14	Support of the Stipulation and		
15	Recommendation		
16	8 Testimony in Response to	II-260	II-271
17	Staff Audit Report of		
18	Michael E. Barrett		
19	9 Stipulation and Recommendation,	II-314	--
20	Case No. 99-1687-EL-ETP		
21	10 Stipulation and Recommendation,	II-316	--
22	Case No. 02-2779-EL-ATA		
23	12 Stipulation and Recommendation,	II-317	--
24	Case No. 08-1094-EL-SSO		
25	13 Finding and Order,	II-285	--
	Case No. 08-1332-EL-AAM		
	15 Testimony of J. Hecker,	II-297	--
	Case No. 11-346-EL-SSO		
	16 Testimony of B. Hixon,	II-301	II-350
	Case No. 11-346-EL-SSO		
	17 Opinion and Order,	II-303	--
	Case No. 11-346-EL-SSO		

1	COMPANY EXHIBITS	IDFD	ADMTD
2	23 DP&L Service Restoration	I-54	I-61
3	Management Team Incentive		
4	Compensation Plan		
5	24 CFR, Title 18	II-321	II-351
6	25 980-340-25-1, Recognition of	II-322	II-351
7	Regulatory Assets		
8	26 Case No. 79-1343-WW-AIR,	III-510	--
9	1981 Ohio PUC LEXIS 3		
10	27 Opinion and Order,	III-511	--
11	Case No. 82-517-EL-AIR		
12	44 Photographs - 2008	III-410	III-411
13	Hurricane Ike Storm Damage		
14	45 Photographs - 2008	III-410	III-411
15	Hurricane Ike Storm Damage		
16	46 Photographs - 2011	III-410	III-411
17	Major Storm Damage		
18	47 Photographs - 2012	III-410	III-411
19	Derecho Storm Damage		
20	- - -		
21	OCC EXHIBITS	IDFD	ADMTD
22	1 Audit Report Submitted on	I-18	I-61
23	Behalf of the Staff of the		
24	Public Utilities Commission		
25	of Ohio		
26	2 E-mail correspondence; Invoices	I-34	I-61
27	3 Finding and Order,	I-84	--
28	Case No. 08-1332-EL-AAM		
29	4 E-mail correspondence	I-101	II-256
30	5 E-mail correspondence	I-104	II-256
31	6 Finding and Order,	I-107	--
32	Case No. 12-2281-EL-AAM		

1	OCC EXHIBITS	IDFD	ADMTD
2	7 Accounting ledger screenshots; e-mail correspondence	I-130	II-257
3			
4	8 Chapter 12, Relationship of Rate Regulation to Generally Accepted Accounting Principles	I-146	II-257
5			
6	9 E-mail correspondence	I-161	II-257
7	10 Summary of Regulatory Actions and Accounting Analysis, FQ 2012	II-177	II-257
8			
9	11 Form 10-Q for period ending March 31, 2014	II-187	II-257
10	12 Technical Accounting Memorandum	II-207	II-257
11	13 Chapter 11, Regulatory Accounting and Reporting	II-229	II-258
12			
13	14 M. Barrett deposition transcript	II-260	II-271
14	15 Direct Testimony of A. Yankel (Public)	II-273	II-348
15			
16	15A February 4, 2014, letter with Attachments AJY-2 and AJY-3	II-273	II-348
17	15B Direct Testimony of A. Yankel (Confidential)	II-273	II-348
18			
19	16 Testimony of A. Yankel in Opposition to the Stipulation and Recommendation	II-273	II-348
20			
21	17 Entry on Rehearing, Case No. 12-2281-EL-AAM	II-343	--
22	18 Stipulation and Recommendation, Case No. 91-414-EL-AIR	II-365	--
23			
24	18A Stipulation and Recommendation, Case No. 91-414-EL-AIR	III-413	--
25	19 Interrogatories 165 and 166	II-380	III-494

1	OCC EXHIBITS	IDFD	ADMTD
2	20 Testimony of D. Effron in	III-394	III-414
3	Opposition to the Stipulation		
	and Recommendation		
4	21 Cover Letter; Application	III-416	--
5	22 Comments Filed on Behalf of	III-445	--
6	the Staff of the Public		
	Utilities Commission of Ohio		
7	23 Testimony of D. Duann, Ph.D.,	III-475	III-538
8	in Opposition to the		
	Stipulation and Recommendation		
9	24 Direct Testimony of	III-496	III-538
	D. Duann, Ph.D		

- - -

11	JOINT EXHIBITS	IDFD	ADMTD
12	1 Stipulation and Recommendation	I-7	I-7

- - -

**This foregoing document was electronically filed with the Public Utilities**

**Commission of Ohio Docketing Information System on**

**6/23/2014 2:26:16 PM**

**in**

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

Summary: Transcript in the matter of The Dayton Power and Light Company hearing - Composite Index - Volume I - III electronically filed by Mrs. Jennifer Duffer on behalf of Armstrong & Okey, Inc. and Burke, Carolyn M. Mrs.