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August 11, 2014

Docketing Division  
Public Utilities Commission of Ohio  
180 East Broad Street  
Columbus OH 43215

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PUCO

RE: *In the Matter of the Application of The Dayton Power and Light Company to Implement its Reconciliation Rider Nonbypassable and Request for Expedited Treatment, Case No. 14-629-EL-RDR*

Dear Docketing Division:

Enclosed please find the Staff's Review and Recommendations in regard to the application filed by The Dayton Power and Light Company to implement its Reconciliation Rider Nonbypassable (RR-N) in Case No. 14-629-EL-RDR.

Sincerely,

Tamara S. Turkenton  
Chief, Accounting & Electricity Division  
Public Utilities Commission of Ohio

Enclosure

Cc: Parties of Record

This is to certify that the images appearing are an accurate and complete reproduction of a case file document delivered in the regular course of business.  
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**Reconciliation Rider Tariff Audit Submitted by Dayton Power & Light**  
**Case No. 14-629-EL-RDR**

**Background**

Pursuant to the September 4, 2013, Opinion and Order in Case No. 12-426-EL-SSO, et. al., Dayton Power & Light ("Company") filed its application to update its Reconciliation Rider (RR-N) on July 31, 2014. The RR-N is intended to allow the Company to recover any deferred balance that exceeds 10 percent of the base amount of riders FUEL, RPM, AER, and CBT on a quarterly basis. The Commission requires the Company to file a separate application with the Commission each quarter in which the Company requests to include rider amounts above the 10 percent in the RR-N.

**Application**

The application includes deferral balances exceeding the 10 percent threshold of the base amount of the FUEL rider (Case No. 14-117-EL-FAC) in the amount of \$6,737,745 and the CBT rider (Case No. 14-563-EL-RDR) in the amount of \$147,507. The application also includes \$11,348 from a prior period reconciliation and carrying costs of \$28,900. The Company applied carrying charges of 4.943% to the total amount of the balances exceeding 10 percent of the base amount of each rider included in the RR-N. The proposed RR-N rate for the period of September 1, 2014, through November 30, 2014, is \$0.0021981 per kWh.

**Analysis**

Staff has verified that the deferral balance exceeding the 10 percent threshold of the base amount of the FUEL and CBT riders were calculated correctly. Staff or its designated outside auditor will perform an audit of the charges, credits, and revenues during the established annual true-up of the FUEL and CBT rider.

**Recommendation**

Staff recommends that RR-N be approved subject to adjustment for the annual prudence audit of FUEL and CBT as discussed above.