

**BEFORE  
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of	)	
Columbus Southern Power Company	)	
and Ohio Power Company for Authority	)	
to Recover Costs Associated with the	)	Case No. 05-376-EL-UNC
Ultimate Construction and Operation	)	
of an Integrated Gasification Combined	)	
Cycle Electric Generating Facility	)	

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**DIRECT TESTIMONY OF JOSEPH G. BOWSER  
ON BEHALF OF INDUSTRIAL ENERGY USERS-OHIO**

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Frank P. Darr (Counsel of Record)  
Matt Pritchard  
MCNEES WALLACE & NURICK LLC  
21 East State Street, 17<sup>th</sup> Floor  
Columbus, OH 43215-4228  
Telephone: (614) 469-8000  
Telecopier: (614) 469-4653  
fdarr@mwncmh.com  
mpritchard@mwncmh.com

**November 6, 2014**

**Attorneys for Industrial Energy Users-Ohio**

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**I. INTRODUCTION**

**Q1. Please state your name and business address.**

A1. My name is Joseph G. Bowser, 21 East State Street, 17<sup>th</sup> Floor, Columbus, Ohio  
43215.

**Q2. By whom are you employed and in what position?**

A2. I am a Technical Specialist for McNees Wallace & Nurick LLC ("McNees"),  
providing testimony on behalf of the Industrial Energy Users-Ohio ("IEU-Ohio").

**Q3. Please describe your educational background.**

A3. In 1976, I graduated from Clarion State College with a Bachelor of Science  
degree in Accounting. In 1988, I graduated from Rensselaer Polytechnic Institute  
with a Master of Science degree in Finance.

1 **Q4. Please describe your professional experience.**

2 A4. I have been employed by McNees since 2005, where I focus on assisting  
3 IEU-Ohio members address issues that affect the price and availability of utility  
4 services. As part of my responsibilities, I provide IEU-Ohio members assistance  
5 as they evaluate and act upon opportunities to secure value for their demand  
6 response and other capabilities in the base residual auction (“BRA”) and  
7 incremental auctions conducted by PJM Interconnection, L.L.C. (“PJM”) as part  
8 of the PJM Reliability Pricing Model (“RPM”). Prior to joining McNees, I worked  
9 with the Office of the Ohio Consumers’ Counsel (“OCC”) as Director of Analytical  
10 Services. There I managed the analysis of financial, accounting, and ratemaking  
11 issues associated with utility regulatory filings. I also spent ten years at  
12 Northeast Utilities, where I held positions in the Regulatory Planning and  
13 Accounting Departments, provided litigation support in regulatory hearings, and  
14 assisted in the preparation of the financial/technical documents filed with state  
15 and federal regulatory commissions. I began my career with the Federal Energy  
16 Regulatory Commission (“FERC”), where I led and conducted audits of gas and  
17 electric utilities in the Eastern and Midwestern regions of the United States.

18 **Q5. Have you previously submitted expert testimony before the Public Utilities**  
19 **Commission of Ohio (“Commission” or “PUCO”)?**

20 A5. Yes. Since 1996, I have submitted testimony as an expert on numerous issues  
21 and how those issues should be resolved for purposes of establishing rates and  
22 charges of public utilities. A listing of cases in which I have submitted expert  
23 testimony is attached as Exhibit JGB-1.

1 **Q6. What did you review for purposes of preparing your testimony?**

2 A6. I reviewed the pre-filed testimony submitted by AEP-Ohio ("Company") in May  
3 2005 and on October 23, 2014, responses to discovery, and entries issued by  
4 the Commission in this proceeding.

5 My recommendations also reflect the knowledge I have accumulated throughout  
6 my career.

7 **Q7. Have you summarized your recommendations?**

8 A7. Yes. I recommend that the Commission direct AEP-Ohio to refund to customers  
9 all of the revenue collected through Phase I charges by Columbus Southern  
10 Power ("CSP") and Ohio Power ("OP"), with carrying charges. The refund  
11 amount before carrying charges is \$24.24 million. I have calculated that the  
12 refund with carrying charges based upon the weighted average cost of capital  
13 ("WACC") proposed by Company witness Nelson in his pre-filed testimony of  
14 May 5, 2005 in this proceeding would be \$48.833 million, as indicated on Exhibit  
15 JGB-2. If the Commission does not agree that the carrying charges should be  
16 based on the WACC, I recommend another option for the Commission to  
17 consider which would be more equitable than the customer deposit rate  
18 proposed by the Company. My alternative proposal is that the carrying charges  
19 be based on the Company's cost of long-term debt, as this is the carrying charge  
20 rate that currently applies to AEP-Ohio's under/over-recoveries in, for example,  
21 the Company's Transmission Cost Recovery Rider ("TCRR"). As an alternative  
22 to a refund, the Commission should also consider crediting the refund amount  
23 against the Company's phase-in deferral or capacity deferral.

1     **II.     CUSTOMER REFUNDS**

2     **Q8.    What has AEP-Ohio proposed in this case with respect to refunds to**  
3     **customers?**

4     A8.    The Company is proposing to refund to customers, by way of a one-month credit,  
5     the revenue collected through the Phase I riders that exceeds the \$20.570 million  
6     in claimed integrated gasification combined cycle ("IGCC") expenditures, plus  
7     carrying charges at the then-prevailing interest rate on customer deposits. The  
8     interest rate on customer deposits was 5.00% for CSP and 5.25% for OP through  
9     December 31, 2011, and 3.00% for both CSP and OP beginning January 1,  
10    2012. The refund proposed by the Company would be made in January 2015;  
11    therefore, carrying charges would be accrued through December 31, 2014. The  
12    Phase I IGCC riders were in effect from July 2006 through June 2007. The  
13    Company has proposed that the amount to be refunded to customers is  
14    \$3,669,926.30, plus carrying charges of \$1,071,669.21, for a total refund of  
15    \$4,741,595.51.

16    **Q9.    What is IEU-Ohio's position with respect to the refund?**

17    A9.    As indicated in IEU-Ohio's September 5, 2014 Initial Comments and  
18    September 19, 2014 Reply Comments submitted in this proceeding, the entire  
19    \$24.24 million collected through the Phase I IGCC riders should be refunded to  
20    customers, with carrying charges at the WACC rate.

1 **Q10. Why did you propose using a WACC rate to calculate the carrying charges**  
2 **for the refund?**

3 A10. It is my understanding that the Commission has typically applied symmetrical  
4 carrying charges to under/over-recoveries. For example, in AEP-Ohio's 2009  
5 fuel adjustment clause ("FAC") proceeding,<sup>1</sup> the Commission ordered that  
6 carrying charges on amounts to be refunded to customers be applied at a WACC  
7 rate because AEP-Ohio had been deferring related amounts with the carrying  
8 charges calculated at a WACC rate. Thus, there was symmetry between  
9 carrying charges applied in the Company's favor and when applied in customers'  
10 favor.

11 **Q11. Are you aware of other cases where the Commission has applied**  
12 **symmetrical treatment to over/under-recoveries?**

13 A11. Yes, for example, the Commission has applied symmetrical treatment on  
14 under/over-recoveries in the Company's TCRR.

15 **Q12. What carrying charge did AEP-Ohio propose in this proceeding?**

16 A12. The Company requested a WACC rate of 12.78% for CSP and 12.73% for OP.

17 **Q13. What carrying charge rate do you propose for the refund in this case?**

18 A13. In conformity with the symmetry standard endorsed by the Commission, I  
19 propose that the Commission apply carrying charges at the same carrying  
20 charge rate proposed by the Company, 12.78% for CSP and 12.73% for OP.

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<sup>1</sup> See *In the Matter of the Fuel Adjustment Clauses for Columbus Southern Power Company and Ohio Power Company*, Case Nos. 09-872-EL-FAC, *et al.*, Entry on Rehearing at 9 (April 11, 2012).

1 **Q14. If the Commission does not adopt your recommended WACC rate, do you**  
2 **have an alternative recommended carrying charge rate?**

3 A14. Yes. In the Company's first electric security plan ("ESP") case, the Commission  
4 rejected a similar proposal by the Company to use the customer deposit rate to  
5 calculate carrying charges.<sup>2</sup> Instead, the Commission directed AEP-Ohio to  
6 refund the amounts owed to customers at AEP-Ohio's long-term debt rate. For  
7 other riders, the Commission has also applied a long-term debt rate to  
8 over/under-recovery balances. Therefore, if the Commission rejects the WACC  
9 rate, I would recommend the carrying charges be calculated at a long-term debt  
10 rate. In witness Nelson's pre-filed testimony in this proceeding, the cost of long-  
11 term debt at the time of the Company's application was 6.5% for CSP and 6.4%  
12 for OP.

13 **Q15. Are there any other alternatives the Commission could consider for**  
14 **returning the IGCC collections and carrying charges to customers?**

15 A15. Yes. As an alternative to a refund, the Commission could consider a credit of the  
16 IGCC rider collections to the phase-in deferral that originated in the Company's  
17 first ESP proceeding, or to the capacity deferral authorized by the Commission in  
18 Case No. 10-2929-EL-UNC. Under this option, the entire IGCC collection  
19 amount, with carrying charges, could be credited to these deferrals. Under this  
20 approach, by assuming the IGCC collections were like a regulatory liability  
21 applied to the front end of the deferral, carrying charges would accrue on that

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<sup>2</sup> *In the Matter of the Application of Columbus Southern Power Company for Approval of an Electric Security Plan; an Amendment to its Corporate Separation Plan; and the Sale or Transfer of Certain Generating Assets*, Case Nos. 08-917-EL-SSO, *et al.*, Order on Remand at 34 (October 3, 2011).



1 balance and, along with the IGCC collections, would therefore reduce the  
2 amounts to be recovered from customers for the deferrals.

3 **Q16. Is there anything else that you would like to address?**

4 A16. Yes. Witness Spitznogle indicates at page 17 of his pre-filed testimony that the  
5 Phase I costs approved for recovery were not construction costs. He further  
6 states that it was known and understood that these costs would be incurred,  
7 regardless of whether any construction work was undertaken or whether the  
8 proposed IGCC plant was used and useful in providing service to customers.  
9 From this statement, he offers that the costs incurred were current expenses. As  
10 a factual matter, the Company initially accounted for some portion of the costs as  
11 Construction Work In Progress ("CWIP"). As the Company reported in the CSP  
12 and OP 2005 Form 1 reports filed with the FERC, there were project costs for  
13 the IGCC that were classified as Generation – Construction Work In Progress  
14 (CWIP - Account 107). See Exhibit JGB-3. Therefore, there were IGCC costs  
15 that were classified to CWIP for at least some period of time. However, I would  
16 also note that the accounting for these costs as CWIP does not appear to be  
17 correct under the FERC Uniform System of Accounts.

18 **Q17. What is the proper accounting for the types of costs included in the Phase I**  
19 **costs?**

20 A17. The FERC Uniform System of Accounts prescribes that Phase I type costs be  
21 recorded in Account 183 – Preliminary Survey and Investigation Charges, which  
22 provides that "[t]his account shall be charged with all expenditures for preliminary  
23 surveys, plans, investigations, etc., made for the purpose of determining the

1 feasibility of utility projects under contemplation. If construction results, this  
2 account shall be credited and the appropriate utility plant account charged. If the  
3 work is abandoned, the charge shall be made to account 426.5, Other  
4 Deductions, or to the appropriate operating expense account.”<sup>3</sup>

5 Therefore, one would not have expected for the Company to record any  
6 expenditures to CWIP for the project as construction never resulted.

### 7 **III. RECOMMENDATION**

#### 8 **Q18. What is your recommendation?**

9 A18. I recommend that the Commission require that AEP-Ohio refund all of the IGCC  
10 rider revenue collected through the IGCC riders of CSP and OP to customers,  
11 with carrying charges. The refund amount before carrying charges would be  
12 \$24.24 million. I have calculated that the refund with carrying charges at WACC,  
13 proposed by Company witness Nelson in his pre-filed testimony of May 5, 2005,  
14 would be \$48.833 million. I used the monthly IGCC rider billings provided in  
15 response to Interrogatory IEU-INT-3-1, Attachment 1 (Exhibit JGB-4). My  
16 calculations are summarized on Exhibit JGB-2.

17 If the Commission does not agree that the carrying charges should be based on  
18 WACC, then I recommend that another option for the Commission to consider,  
19 which would be more equitable than the customer deposit rate, would be that the  
20 carrying charges be based on the Company’s cost of long-term debt, as this is

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<sup>3</sup> 18 CFR § 183.

1 the carrying charge rate applied to AEP-Ohio's under/over-recoveries in, for  
2 example, the Company's TCRR.

3 As an alternative to a refund, the Commission could choose to credit the IGCC  
4 rider collections to the Company's outstanding phase-in deferral or capacity  
5 deferral.

6 **Q19. Does this conclude your prepared direct testimony?**

7 A19. Yes. However, I reserve the right to update this testimony for any outstanding  
8 discovery responses or additional information that is submitted by other parties in  
9 this case.

**CASES IN WHICH JOSEPH G. BOWSER HAS SUBMITTED TESTIMONY**

*In the Matter of the Application of The East Ohio Gas Company for Authority to Implement Two New Transportation Services, for Approval of a New Pooling Agreement, and for Approval of a Revised Transportation Migration Rider, Case No. 96-1019-GA-ATA.*

*In the Matter of the Applications of Columbus Southern Power Company and Ohio Power Company for Approval of Their Electric Transition Plans and for Receipt of Transition Revenues, Case Nos. 99-1729-EL-ETP, et al.*

*In the Matter of the Commission's Investigation Into the Policies and Procedures of Ohio Power Company, Columbus Southern Power Company, The Cleveland Electric Illuminating Company, Ohio Edison Company, The Toledo Edison Company and Monongahela Power Company Regarding the Installation of New Line Extensions, Case Nos. 01-2708-EL-COI, et al.*

*In the Matter of the Application of Columbus Southern Power Company to Adjust its Power Acquisition Rider Pursuant to Its Post-Market Development Period Rate Stabilization Plan, Case No. 07-333-EL-UNC.*

*In the Matter of the Application of Ohio Edison Company, The Cleveland Electric Illuminating Company and The Toledo Edison Company for Authority to Increase Rates for Distribution Service, Modify Certain Accounting Practices and for Tariff Approvals, Case Nos. 07-551-EL-AIR, et al.*

*In the Matter of the Application of Columbus Southern Power Company for Approval of its Electric Security Plan; an Amendment to its Corporate Separation Plan, and the Sale or Transfer of Certain Generating Assets, Case Nos. 08-917-EL-SSO, et al., including the remand phase of this proceeding.*

*In the Matter of the Application of Ohio Edison Company, The Cleveland Electric Illuminating Company, and The Toledo Edison Company for Authority to Establish a Standard Service Offer Pursuant to Section 4928.143, Revised Code, in the Form of an Electric Security Plan, Case No. 08-935-EL-SSO.*

*In the Matter of the Application of The Dayton Power and Light Company for Approval of Its Electric Security Plan, Case Nos. 08-1094-EL-SSO, et al.*

*In the Matter of the Commission Review of the Capacity Charges of Ohio Power Company and Columbus Southern Power Company, Case No. 10-2929-EL-UNC.*

*In the Matter of the Application of Columbus Southern Power Company and Ohio Power Company for Authority to Establish a Standard Service Offer Pursuant to §4928.143, Ohio Rev. Code, in the Form of an Electric Security Plan, Case Nos. 11-346-EL-SSO, et al.*

*In the Matter of the Application of Akron Thermal, Limited Partnership for an Emergency Increase in its Rates And Charges for Steam and Hot Water Service, Case Nos. 09-453-HT-AEM, et al.*

*In the Matter of the Application of The Dayton Power and Light Company to Establish a Standard Service Offer in the Form of an Electric Security Plan, Case Nos. 12-426-EL-SSO, et al.*

*In the Matter of the Fuel Adjustment Clauses for Columbus Southern Power Company and Ohio Power Company and Related Matters for 2010, Case Nos. 10-268-EL-FAC, et al.*

*In the Matter of the Application of Ohio Power Company for Authority to Establish a Standard Service Offer Pursuant to 4928.143, Revised Code, in the Form of an Electric Security Plan, Case Nos. 13-2385-EL-SSO, et al.*

## Exhibit JGB-2

Ohio Power Company and  
Columbus Southern Power Company  
IGCC Refund Calculation

<u>Line No.</u>		<u>OP</u>	<u>CSP</u>	<u>Total</u>
1	IGCC Rider Billings	\$11,885,755	\$12,354,313	\$24,240,068
2	Annual carrying charge rate	12.73%	12.78%	
3	Monthly carrying charge rate	1.060833%	1.065000%	
4	Carrying charges	\$12,030,443	\$12,562,250	\$24,592,693
5	from July 2006			
6	through December 2014			
7	Total Customer Refund	\$23,916,198	\$24,916,563	\$48,832,761

Name of Respondent Ohio Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2005/Q4
CONSTRUCTION WORK IN PROGRESS - - ELECTRIC (Account 107)					
1. Report below descriptions and balances at end of year of projects in process of construction (107) 2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstrating (see Account 107 of the Uniform System of Accounts) 3. Minor projects (5% of the Balance End of the Year for Account 107 or \$100,000, whichever is less) may be grouped.					
Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)			
1	GENERATION CD1 1st RH Inlet/Intermed. Banks	1,001,927			
2	GENERATION Conners Run Impoundment Expansion	5,299,009			
3	GENERATION EIMS: GHG & TITLE V MODEL	186,159			
4	GENERATION Gavin 2 SCR Catalyst Replacement	2,713,907			
5	GENERATION Gavin Unit 1 Ash Hopper Slope	2,042,177			
6	GENERATION Gavin Unit 1 Horizontal Reheater	3,035,799			
7	GENERATION Gavin Unit 1 Secondary Superheater	6,609,819			
8	GENERATION Gavin Unit 2 Horizontal Reheater	439,968			
9	GENERATION Gavin Unit 2 Secondary Superheater	1,587,412			
10	GENERATION Generator Field Rewind	1,956,227			
11	GENERATION Great Bend IGCC OPCo	3,347,784			
12	GENERATION GV Spare GSU Transformer	1,489,945			
13	GENERATION GV Trona Final CI	570,368			
14	GENERATION GV-1 HP Flash Tank Internals Replac	317,110			
15	GENERATION GV1 REPLACE #6 HEATERS	1,865,974			
16	GENERATION GV1 Replace HP Turbine Valves	5,224,249			
17	GENERATION GV2 REPLACE #6 HEATERS	1,401,408			
18	GENERATION GV2 Replace HP Turbine Valves	2,021,796			
19	GENERATION Gvu1 LP3 & LP4 Turbine Inspection	903,907			
20	GENERATION Gypsum Unloading at Mountaineer	2,135,678			
21	GENERATION Lt Broadrun Landfill - SP OPCo	979,990			
22	GENERATION Mitchell U1&2 FGD Landfill	2,363,199			
23	GENERATION Mitchell Unit 1 GSU replacement	2,434,668			
24	GENERATION Mitchell Unit 2 TR set replacement	4,663,056			
25	GENERATION ML U1 Boiler Modifications	1,002,818			
26	GENERATION ML U1 Coal Blending Station	752,815			
27	GENERATION ML U1 Controls Modernization	961,631			
28	GENERATION ML U1 Purge Stream Water Treatment	594,855			
29	GENERATION ML U2 FGD Balanced Draft	716,334			
30	GENERATION ML U2 FGD Boiler Modifications	3,873,741			
31	GENERATION ML U2 FGD Coal Blending Station	542,815			
32	GENERATION ML U2 FGD Controls Modernization	2,856,434			
33	GENERATION ML U2 FGD Purge Stream Water Treatm	594,730			
34	GENERATION ML Wallboard Conveyor System	1,058,797			
35	GENERATION ML1 Boiler Casing Replacement	537,247			
36	GENERATION ML1 Low NOx Burners Replacements	3,011,788			
37	GENERATION ML2 2nd Reheat Turbine Inspection	725,537			
38	GENERATION ML2 Air Heater Rotors Replacements	11,630,601			
39	GENERATION ML2 Boiler Casing Replacement	7,620,846			
40	GENERATION ML2 HP\1st RH Turb ADSP Retrofit	5,068,310			
41	GENERATION ML2 LNB Replacement	9,575,320			
42	GENERATION MR U5 FGD Landfill	641,588			
43	TOTAL	690,167,620			

Name of Respondent Columbus Southern Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2005/Q4
CONSTRUCTION WORK IN PROGRESS -- ELECTRIC (Account 107)				
1. Report below descriptions and balances at end of year of projects in process of construction (107) 2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstrating (see Account 107 of the Uniform System of Accounts) 3. Minor projects (5% of the Balance End of the Year for Account 107 or \$100,000, whichever is less) may be grouped.				
Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)		
1	STATE OF OHIO			
2	DISTRIBUTION Canal- Relocate & Re conductor UG FDR	490,195		
3	DISTRIBUTION Canal Sta-Replace 13kV CB	2,437,012		
4	DISTRIBUTION Canal Station Purchase Transformers	8,857,572		
5	DISTRIBUTION Constr 2 Berkshire 34.5 kV Circuits	1,126,498		
6	DISTRIBUTION Constr Kimberly Station 138/12 kV	1,856,186		
7	DISTRIBUTION CSP - Purchase Major Equip Program	193,609		
8	DISTRIBUTION CSP 2004-2005 R/W Widening Prog	412,994		
9	DISTRIBUTION CSP 2004-2005 Targeted Ckt Rel	6,184,620		
10	DISTRIBUTION CSP-2005 Dist CB Replacements	737,411		
11	DISTRIBUTION CSP-2005 Projects to offset O&M	257,014		
12	DISTRIBUTION EC-CI-CSPCo-D TELECOM	204,488		
13	DISTRIBUTION ED-CI-CSPCo-D AST IMP	16,843,562		
14	DISTRIBUTION ED-CI-CSPCo-D CUST MTR	672,243		
15	DISTRIBUTION ED-CI-CSPCo-D CUST SERV	4,725,518		
16	DISTRIBUTION ED-CI-CSPCo-D LN TRNSF	625,044		
17	DISTRIBUTION ED-CI-CSPCo-D PPR	3,061,897		
18	DISTRIBUTION ET-CI-CSP-T Drvn D Asset Imp	790,325		
19	DISTRIBUTION FRO Safety/Access CSP	205,332		
20	DISTRIBUTION Gay Sta-Replace 13kV CB	686,850		
21	DISTRIBUTION Genoa Sta Constr. D-Ferc Work	1,309,294		
22	DISTRIBUTION Ginger Sta. - Rpl Xfmr & new ckt.	517,947		
23	DISTRIBUTION Grant Hospital Surgery Pavillion	2,202,248		
24	DISTRIBUTION Groves Station - Convert Network	792,131		
25	DISTRIBUTION Hess Sta-Replace 13kV CB	402,682		
26	DISTRIBUTION Hillsboro - Blue Creek MW Upgrade	190,794		
27	DISTRIBUTION Install the OOC Fire Alarm System	152,553		
28	DISTRIBUTION Kimberly Station - Distr. line work	232,418		
29	DISTRIBUTION Monongahela Power IT Appl Intgrtn	213,540		
30	DISTRIBUTION ED-CSPCo-D	593,218		
31	DISTRIBUTION SS-CI-CSPCo-D Software	292,203		
32	GENERATION Allowance Mgmt System Rewrite	137,145		
33	GENERATION Conesville Plant - Unit 5 & 6	7,271,019		
34	GENERATION Conesville U6 Main Strm. Link Piping	327,624		
35	GENERATION CSP Whsle Admin	-339,870		
36	GENERATION CV U4 FGD Phase 2B	5,817,025		
37	GENERATION CV U4 SCR Phase 2B	1,362,282		
38	GENERATION CV U-6 Replace air heater baskets	773,881		
39	GENERATION CV4 FGD Landfill	407,842		
40	GENERATION Great Bend IGCC Plant	3,391,731		
41	GENERATION WS-CSPCo-G	216,411		
42	GENERATION Production Plant Blanket	252,168		
43	TOTAL	129,245,494		



## IGCC Billed Revenue

	07	10
200601	0.00	0.00
200602	0.00	0.00
200603	0.00	0.00
200604	0.00	0.00
200605	0.00	0.00
200606	0.00	0.00
200607	872,480.42	965,632.36
200608	1,085,411.08	1,210,232.45
200609	1,003,470.95	1,079,235.87
200610	884,887.33	878,270.87
200611	899,480.14	898,565.52
200612	1,023,160.36	1,049,623.11
200701	1,043,541.45	1,079,289.26
200702	1,072,619.64	1,104,676.24
200703	1,065,482.44	1,059,522.46
200704	947,057.22	942,177.90
200705	878,800.70	890,618.91
200706	976,749.64	1,051,177.88
200707	132,308.09	141,381.79
200708	-17.30	417.39
200709	29.84	3,276.07
200710	43.63	-63.89
200711	90.17	174.31
200712	26.68	95.64
200801	-57.22	-21.99
200802	-0.91	-45.18
200803	-2.02	120.57
200804	6.16	88.46
200805	-249.47	-84.69
200806	-1.69	-19.98
200807	197.80	-25.42
200808	128.58	16.79
200809	-22.01	-1.75
200810	-2.85	-7.05
200811	-0.82	7.56
200812	111.75	-42.20
200901	38.96	-14.40
200902	-6.49	-7.98
200903	-0.80	-55.30
200904	3.48	-0.70

200905	5.31	0.31
200906	-0.02	-3.89
200907	-3.13	-0.02
200908	-4.17	59.89
200909	-12.75	3.56
200910	-4.32	2.81
200911	0.71	-1.91
200912	0.00	-0.39
201001	-12.29	-0.74
201002	11.93	0.03
201003	-0.39	0.24
201004	-0.10	-57.79
201005	-0.23	100.85
201006	0.00	-0.12
201007	0.00	-0.25
201008	0.00	0.00
201009	-0.18	0.00
201010	0.00	0.00
201011	-13.54	0.00
201012	0.00	0.00
201101	0.00	0.00
201102	0.00	0.00
201103	23.16	0.00
201104	0.00	-0.33
<b>Sum:</b>	<b>11,885,754.92</b>	<b>12,354,313.13</b>

## **CERTIFICATE OF SERVICE**

In accordance with Rule 4901-1-05, Ohio Administrative Code, the PUCO's e-filing system will electronically serve notice of the filing of this document upon the following parties. In addition, I hereby certify that a service copy of the foregoing *Direct Testimony of Joseph G. Bowser on Behalf of Industrial Energy Users-Ohio* was sent by, or on behalf of, the undersigned counsel for IEU-Ohio to the following parties of record this 6<sup>th</sup> day of November 2014, via electronic transmission.

/s/ Matthew R. Pritchard

Matthew R. Pritchard

Steven T. Nourse  
Yazen Alami  
American Electric Power Service Corporation  
1 Riverside Plaza, 29<sup>th</sup> Floor  
Columbus, OH 43215  
stnourse@aep.com  
yalami@aep.com

Daniel R. Conway  
Christen M. Blend  
Porter Wright Morris and Arthur LLP  
41 South High Street  
Columbus, OH 43215-6194  
dconway@porterwright.com  
cblend@porterwright.com

**ON BEHALF OF COLUMBUS SOUTHERN POWER  
COMPANY AND OHIO POWER COMPANY**

David F. Boehm  
Michael L. Kurtz  
Boehm, Kurtz & Lowry  
36 East Seventh Street, Suite 1510  
Cincinnati, OH 45202  
dboehm@BKLLawfirm.com  
mkurtz@bkllawfirm.com

**ON BEHALF OF THE OHIO ENERGY GROUP**

Joe Serio  
Maureen R. Grady  
Michael J. Schuler  
Assistant Consumers' Counsel  
Office of the Ohio Consumers' Counsel  
10 West Broad Street, Suite 1800  
Columbus, OH 43215-3485  
joseph.serio@occ.ohio.gov  
maureen.grady@occ.ohio.gov  
Michael.schuler@occ.ohio.gov

**ON BEHALF OF OHIO CONSUMERS' COUNSEL**

Richard A. Kanoff  
Senior Counsel  
Calpine Corporation  
Two Atlantic Avenue, Third Avenue  
Boston, MA 02110  
richardka@calpine.com

**ON BEHALF OF CALPINE CORPORATION**

Michael D. Dortch  
Kravitz Brown & Dortch LLC  
145 E. Rich St.  
Columbus, OH 43215  
mdortch@kravitzllc.com

**ON BEHALF OF GE ENERGY (USA) LLC AND  
BECHTEL POWER CORPORATION**

Thomas L. Rosenberg  
Jessica L. Davis  
Roetzel & Andress, LPA  
National City Center  
155 East Broad St., 12<sup>th</sup> Floor  
Columbus, OH 43215  
trosenberg@ralaw.com  
jdavis@ralaw.com

**ON BEHALF OF INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS LOCAL #970, UNITED ASSOCIATION OF JOURNEYMEN AND APPRENTICES OF THE PLUMBING AND PIPE FITTING INDUSTRY OF THE UNITED STATES AND CANADA LOCAL #168 AND PARKERSBURG-MARIETTA BUILDING AND CONSTRUCTION TRADES COUNCIL AFL-CIO & ON BEHALF OF IRONWORKERS LOCAL #787**

Joe Clark  
Direct Energy Services, LLC  
Senior Manager, Government and Regulatory Affairs  
21 East State Street, 19<sup>th</sup> Floor  
Columbus, OH 43215  
joseph.clark@directenergy.com

**ON BEHALF OF DIRECT ENERGY SERVICES, LLC**

M. Howard Petricoff  
Vorys, Sater, Seymour and Pease LLP  
52 East Gay Street  
P.O. Box 1008  
Columbus, OH 43216-1008  
mhpetricoff@vorys.com

**ON BEHALF OF BAARD GENERATION LLC & CONSTELLATION GENERATION GROUP, LLC, CONSTELLATION ENERGY COMMODITIES GROUP, INC., AND CONSTELLATION NEWENERGY, INC.**

David C. Rinebolt  
Ohio Partners for Affordable Energy  
231 West Lima Street  
PO Box 1793  
Findlay OH 45839-1793  
drinebolt@ohiopartners.org

**ON BEHALF OF OHIO PARTNERS FOR AFFORDABLE ENERGY**

John W. Bentine  
Senior VP/General Counsel  
American Municipal Power, Inc.  
1111 Schrock Road, Suite 100  
Columbus, OH 43229  
jbentine@amppartners.org

Mark S. Yurick  
Taft Stettinius & Hollister LLP  
65 East State Street, Suite 1000  
Columbus, OH 43215-4213  
myurick@taftlaw.com

**ON BEHALF OF AMERICAN MUNICIPAL POWER-OHIO**

Rebecca L. Hussey (Reg. No. 0079444)  
Carpenter Lipps & Leland LLP  
280 Plaza, Suite 1300  
280 North High Street  
Columbus, OH 43215  
Hussey@carpenterlipps.com

**ON BEHALF OF OMAEG**

Thomas McNamee  
Assistant Attorney General  
Public Utilities Section  
180 East Broad Street  
Columbus, OH 43215  
thomas.mcnamee@puc.state.oh.us

**ON BEHALF OF THE PUBLIC UTILITIES COMMISSION OF OHIO**

Christine Pirik  
Greta See  
Attorney Examiners  
Public Utilities Commission of Ohio  
180 East Broad Street  
Columbus, OH 43215  
Christine.Pirik@puc.state.oh.us  
Greta.See@puc.state.oh.us

**ATTORNEY EXAMINER**

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Summary: Testimony of Joseph G. Bowser on Behalf of Industrial Energy Users-Ohio  
electronically filed by Mr. Matthew R. Pritchard on behalf of Industrial Energy Users-Ohio