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November 10, 2014

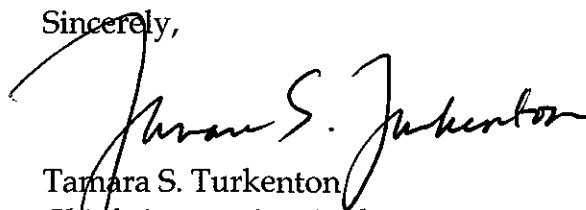
Docketing Division
Public Utilities Commission of Ohio
180 East Broad Street
Columbus OH 43215

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

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Enclosure

Cc: Parties of Record

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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 October 17, 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 required DP&L to file an application with the Commission seeking specific approval to defer for future recovery any amounts exceeding the 10 percent threshold for each individual quarterly adjusted rider.

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 \$1,627 and carrying costs of \$1,802. The application also includes a prior period credit of \$296,054. The proposed RR-N rate for the period of December 1, 2014, through February 28, 2015, is \$0.0003668 per kWh.

Analysis

Staff has verified that the deferral balance exceeding the 10 percent threshold of the base amount of the FUEL rider was 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 rider.

Recommendation

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