

**BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of Ohio)
Edison Company, The Cleveland Electric)
Illuminating Company and The Toledo)
Edison Company for Authority to Provide)
For a Standard Service Offer Pursuant to)
R.C. 4928.143 in the Form of an Electric)
Security Plan.)

Case No. 14-1297-EL-SSO

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

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December 22, 2014

Attorneys for Industrial Energy Users-Ohio

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

I. INTRODUCTION

Q1. Please state your name and business address.

A1. My name is Joseph G. Bowser, 21 East State Street, 17th 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 Reliability Pricing Model ("RPM"). Prior to joining McNees, I worked with
9 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
21 regulatory accounting issues and how those issues should be resolved for
22 purposes of establishing rates and charges of public utilities. A listing of cases in
23 which I have submitted expert testimony is attached as Exhibit JGB-1.

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

2 A6. I reviewed the application and pre-filed testimony submitted by the Ohio Edison
3 Company, The Cleveland Electric Illuminating Company and The Toledo Edison
4 Company (collectively, "FirstEnergy"), responses to discovery, the FirstEnergy
5 2013 SEC 10K Report, and entries issued by the Commission in this proceeding.

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

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

9 A7. Yes. I recommend that FirstEnergy's proposed incremental tax provision be
10 modified to also reflect any tax decreases, and that manufactured gas plant
11 ("MGP") remediation costs be removed from inclusion in the Government
12 Directives Recovery Rider ("Rider GDR").

13 **II. RIDER GDR**

14 **Q8. What has FirstEnergy proposed in this case with respect to its Rider GDR?**

15 A8. In the testimony of FirstEnergy's witnesses McMillen and Mikkelsen, FirstEnergy
16 is proposing a non-bypassable Rider GDR. Among other costs, the Rider GDR
17 could potentially recover future MGP investigation and remediation costs.
18 Witness Mikkelsen indicated that if FirstEnergy did not already have authority to
19 defer costs for future recovery in Rider GDR, it would make a filing with the
20 Commission seeking authority to defer and recover costs prior to including such
21 costs for recovery in the Rider. In its application and supporting testimony,
22 FirstEnergy failed to present any evidence regarding the cost of remediation of

1 MGP sites. FirstEnergy also did not present any projections of the future costs of
2 MGP remediation. When asked in discovery (OEC/EDF INT 1-28) for the known
3 and projected costs of remediation for MGP sites, FirstEnergy responded,
4 “[t]here has been no determination made of responsibility for MGP site
5 remediation.” (OCC INT 1-14(a)) (attached as Exhibit JGB-2). At this time, it
6 appears that FirstEnergy has not identified the potential scope of its potential
7 liability for remediation costs and in fact does not know if it has any such
8 liability. Thus, the amount of potential claims and their relationship to the
9 operations of the electric distribution utilities (“EDUs”), are unknown.

10 **Q9. What is your opinion with respect to MGP remediation costs?**

11 A9. I believe that MGP remediation costs should be removed as a cost includable in
12 Rider GDR. Because FirstEnergy has not yet determined responsibility for MGP
13 site remediation, I believe that including MGP costs as a potential component of
14 Rider GDR is not appropriate, and recommend that these costs be removed as a
15 potential cost component of Rider GDR. Additionally, I am aware that the
16 Commission’s decision authorizing the recovery of remediation costs is currently
17 the subject of an appeal to the Ohio Supreme Court in a Duke Energy Ohio, Inc.
18 (“Duke”) proceeding.¹ Therefore, I believe that an attempt to authorize a rider for
19 remediation costs at this time is premature.

20 **III. INCREMENTAL TAX PROVISION**

¹ *In the Matter of the Application of Duke Energy Ohio, Inc. for an Increase in its Natural Gas Distribution Rates*, Ohio Supreme Court Case No. 2014-0328, on appeal from *In the Matter of the Application of Duke Energy Ohio, Inc. for an Increase in its Natural Gas Distribution Rates*, PUCO Case Nos. 12-1685-GA-AIR, *et al.*

1 **Q10. What has FirstEnergy proposed with respect to an incremental tax**
2 **provision?**

3 A10. In the testimony of FirstEnergy witness Mikkelsen, FirstEnergy is proposing to
4 continue a provision in its current ESP III Stipulation,² which allows FirstEnergy to
5 file a separate application for authorization to commence recovery of any new or
6 incremental taxes (“incremental tax provision”). The provision in the current ESP
7 III Stipulation provides that FirstEnergy could request recovery of new or
8 incremental taxes arising after June 1, 2011, paid or collected by FirstEnergy and
9 not recovered elsewhere.

10 FirstEnergy’s request in this case is to continue the incremental tax provision in
11 the ESP III Stipulation for the term of the proposed electric security plan (“ESP
12 IV”). More specifically, if new or incremental taxes arise during the term of the
13 ESP IV, and should they not be recovered elsewhere, FirstEnergy reserves the
14 right to file a separate application with the Commission to commence recovery.

15 **Q11. Would the incremental tax provision also be utilized to reflect any**
16 **reductions in taxes?**

17 A11. No. In response to Interrogatory IEU-2-16 (attached as Exhibit JGB-3),
18 FirstEnergy indicated that reductions in existing taxes would not be subject to the
19 incremental tax provision, consistent with the incremental tax provision in the
20 ESP III Stipulation.

² *In the Matter of the Application for Authority to Provide for a Standard Service Offer Pursuant to R.C. 4928.143 in the Form of an Electric Security Plan*, PUCO Case No. 12-1230-EL-SSO, Opinion and Order (modifying Stipulation) (July 18, 2012) (hereinafter, “ESP III Stipulation”).

1 **Q12. What is your position on the proposed incremental tax provision?**

2 A12. My position is that there should be symmetrical treatment for both tax increases
3 and tax decreases in this provision. Otherwise, customers could be exposed to
4 additional costs that would result from tax increases but would not receive the
5 benefit of the reduced costs that could result from tax decreases. Such a result
6 would be unfair and unreasonable.

7 **Q13. What do you recommend with respect to the proposed incremental tax**
8 **provision?**

9 A13. I recommend that the Commission should not authorize the requested
10 incremental tax provision unless it is modified to also apply to tax decreases. If
11 the Commission accepts my recommendation, it should also direct FirstEnergy to
12 make an application for a reduction required by the provision within a defined
13 period of time. The conditions under which FirstEnergy was required to make an
14 application for a tax reduction, the deadline for the filing of the application, and
15 the information that the Commission would require as part of the application,
16 should be set out in the order establishing the authorization for the provision.

17 **Q14. Does this conclude your prepared direct testimony?**

18 A14. Yes. However, I reserve the right to update this testimony for any outstanding
19 discovery responses or additional information that is submitted by other parties in
20 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.

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

OCC Set 1

Witness: Eileen M. Mikkelsen

Case No. 14-1297-EL-SSO

Ohio Edison Company, The Cleveland Electric Illuminating Company and
The Toledo Edison Company for Authority to Provide for a Standard Service Offer
Pursuant to R.C. § 4928.143 in the Form of an Electric Security Plan

RESPONSES TO REQUEST

OCC Set 1 – Referring to page 24 of the Direct Testimony of Companies' witness Mikkelsen:
INT-14

- a. For what former MGP sites (e.g. location, plant name) do the Companies believe they may be responsible for remediation?
- b. For each of the sites provided in response to (a), who is the current owner?
- c. For each of the sites provided in response to (a), why do the Companies believe they may be responsible for remediation.
- d. For each of the sites provided in response to (a), which "environmental regulations or agency order" require the Companies to investigate and remediate?

Response:

- a. There has been no determination made of responsibility for MGP site remediation.
- b. Not applicable.
- c. Not applicable.
- d. Not applicable.

**Ohio Environmental Council &
Environmental Defense Fund Set 1
Witness: Eileen M. Mikkelsen
Brandon S. McMillen**

Case No. 14-1297-EL-SSO

Ohio Edison Company, The Cleveland Electric Illuminating Company and
The Toledo Edison Company for Authority to Provide for a Standard Service Offer
Pursuant to R.C. § 4928.143 in the Form of an Electric Security Plan

RESPONSES TO REQUEST

**OEC/EDF
Set 1 – INT-28** On page 24 of Witness Mikkelsen's testimony, as well as page 4 of Witness McMillen's testimony, the witnesses discuss Rider GDR, which (among other things) will cover costs incurred associated with the investigation and remediation of former Manufactured Gas Plants (MGP). Please identify the specific MGPs to be covered under this Rider, and the known and projected costs to be incurred associated with such investigation and remediation.

Response: See response to OCC Set 1 – INT-14 a.

IEU Set 2

Witness: Eileen M. Mikkelsen

As to Objections: Carrie M. Dunn

Case No. 14-1297-EL-SSO

Ohio Edison Company, The Cleveland Electric Illuminating Company and
The Toledo Edison Company for Authority to Provide for a Standard Service Offer
Pursuant to R.C. § 4928.143 in the Form of an Electric Security Plan

RESPONSES TO REQUEST

IEU Set 2 –
INT-16

Referencing the incremental tax provision described at page 6 of Witness Mikkelsen's testimony which would allow the Company to "file a separate application to commence recovery of any new of incremental taxes."

- a. Would the Company also file to reflect a reduction in taxes, such as a reduction in the federal income tax rate?
- b. If the answer to (a) is negative, why would the proposed tax provision not be symmetrical for tax increases and decreases?

Response: Objection. The request calls for a speculative response. The request is also vague and ambiguous and neither relevant nor reasonably calculated to lead to the discovery of admissible evidence. Further, the request mischaracterizes the testimony of Witness Mikkelsen. Subject to and without waiving the foregoing objections, no. Reductions in existing taxes would not be subject to the above referenced provision nor have the Companies filed an application seeking authority to recover the costs of new incremental taxes to date under this provision. The proposed incremental tax provision is consistent with the incremental tax provision approved by the Commission in Case Nos. 10-388-EL-SSO and 12-1230-EL-SSO.

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* was sent by, or on behalf of, the undersigned counsel for IEU-Ohio to the following parties of record this 22nd day of December 2014, via electronic transmission.

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This foregoing document was electronically filed with the Public Utilities

Commission of Ohio Docketing Information System on

12/22/2014 2:09:38 PM

in

Case No(s). 14-1297-EL-SSO

Summary: Testimony Direct Testimony of Joseph G. Bowser electronically filed by Mr. Frank P Darr on behalf of Industrial Energy Users-Ohio