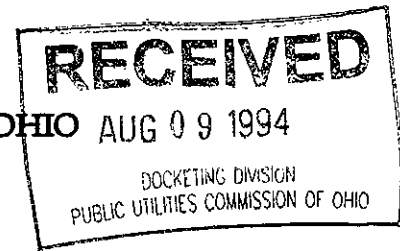


Staff 25

BEFORE  
THE PUBLIC UTILITIES COMMISSION OF OHIO



In the Matter of the Application of  
The Ohio Bell Telephone Company for  
approval of an alternative form of  
regulation.

)  
)  
)  
)

Case No. 93-487-TP-ALT

In the Matter of the Complaint of the  
Office of the Consumers' Counsel,

)  
)  
)

Complainant,

)  
)

Case No. 93-576-TP-CSS

vs.

)  
)

The Ohio Bell Telephone Company,

)  
)

Respondent.

)

Prepared Testimony  
of  
Christopher Kotting  
Accounts and Audits Division

Staff Exhibit 25

1 1. Q. Please state your name, employer and business address.

2

3 A. My name is Christopher Kotting. I am employed by the Public Utilities  
4 Commission of Ohio, 180 East Broad Street, Columbus, Ohio 43266-0573.

5

6 2. Q. What is your current position and what are your responsibilities?

7

8 A. I am a Public Utilities Administrator I in the Accounts and Audits  
9 Division of the Utilities Department. My title is Manager - Valuation &  
10 Depreciation. I am responsible for supervising and reviewing  
11 depreciation analyses as they pertain to rate cases as well as depreciation  
12 accrual rate represcriptions.

13

14 3. Q. What are your qualifications for this position?

15

16 A. I came to the Commission as a Utility Examiner I in June of 1982, working  
17 in the depreciation area of what was then the Accounts and Valuation  
18 Division. I was promoted to a Utility Examiner II in October of 1982 as a  
19 Depreciation Analyst. In September, 1984, I was promoted to Utility  
20 Examiner III. Since August of 1987, I have served as a Public Utilities  
21 Administrator I in the Accounts and Audits division. I have received my  
22 BA from the Ohio State University. My coursework there included  
23 statistics and mathematics. I have completed Programs II, III, IV, E and F  
24 conducted by Depreciation Programs, Inc. In addition I have attended  
25 various seminars in depreciation, rate case procedures, utility accounting,  
26 regulatory theory and practice, and computer analysis sponsored by this  
27 Commission, the State of Ohio, the Ohio Telephone Association, the

1 National Regulatory Research Institute, and the National Association of  
2 Regulatory Utility Commissioners. I am also a Senior Member of the  
3 Society of Depreciation Professionals, and a member of the NARUC Staff  
4 Subcommittee on Depreciation. I have prepared and presented testimony  
5 in hearings on numerous cases before this Commission.  
6

7 4. Q. What is the purpose of your testimony in this proceeding?  
8

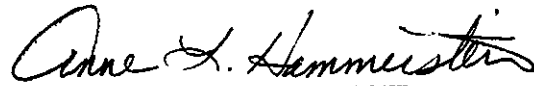
9 A. I am adopting the prepared testimony of Staff witness David C. Kirk. I am  
10 also sponsoring the attachments to Mr. Kirk's testimony.  
11

12 5. Q. Does this conclude your testimony?  
13

14 A. Yes, it does.

## CERTIFICATE OF SERVICE

I hereby certify that a true copy of the foregoing Prepared Testimony of Christopher Kotting, submitted on behalf of the Public Utilities Commission of Ohio, was served by regular U.S. mail, postage prepaid, or hand delivered to the parties of record on this 9th day of August, 1994.



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