

**BEFORE  
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of the	)	
Dayton Power and Light Company for an	)	Case No. 15-1830-EL-AIR
Increase in Electric Distribution Rates.	)	

In the Matter of the Application of the	)	
Dayton Power and Light Company for	)	Case No. 15-1831-EL-AAM
Approval to Change Accounting Methods.	)	

In the Matter of the Application of the	)	
Dayton Power and Light Company for	)	Case No. 15-1832-EL-ATA
Tariff Approval.	)	

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**PUBLIC VERSION**

**REPLY IN SUPPORT OF THE OFFICE OF THE OHIO CONSUMER  
COUNSEL'S MOTION TO COMPEL RESPONSES TO DISCOVERY**

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Dayton Power & Light Company's ("DP&L") opposition (the "Memo Contra") to the Office of the Ohio Consumers' Counsel's ("OCC") Motion to Compel is filled with excuses. But ultimately, it confirms that the Public Utilities Commission of Ohio (the "PUCO") should grant the Motion to Compel.

In this rate case, where DP&L is requesting a 30% increase in revenues, DP&L has consistently failed to provide timely and complete responses to OCC's discovery requests. The Utilities' actions have made it difficult for OCC to conduct a thorough analysis of the application to determine how it will impact the 450,000 residential customers of DP&L. The PUCO should grant the Motion to Compel to ensure that OCC can protect residential customers' right to just and reasonable rates.

**I. DP&L STILL HAS NOT PROVIDED COMPLETE RESPONSES TO AT LEAST 32 DISCOVERY REQUESTS FROM SETS EIGHT AND NINE.**

In its Memo Contra, DP&L suggests that it has provided complete responses to nearly all of OCC's discovery requests in sets eight and nine and that such responses were all provided just "a few extra days" after the deadline.<sup>1</sup> In reality, however, DP&L did not produce anywhere near 86 out of 96<sup>2</sup> responses within a few days of the response deadline.

DP&L did not produce a response to any request from set eight until March 25, 2016—29 days after that sets were served.<sup>3</sup> DP&L did not produce a response to any request from set nine until March 30, 2016—34 days after that set was served.<sup>4</sup> On March 25, 2016, DP&L provided responses to at most 50 out of OCC's 96 discovery requests from sets eight and nine.<sup>5</sup> Among those 50 responses, though, were eight requests that DP&L did not substantively respond to on the grounds of privilege, undue burden, or relevance.<sup>6</sup> And among the 42 requests that DP&L did respond to substantively, many of those responses were incomplete.<sup>7</sup> DP&L provided no response at all to 46 of OCC's 96 discovery requests.<sup>8</sup>

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<sup>1</sup> See Memo Contra at 1-2.

<sup>2</sup> See Memo Contra at 1 (asserting that DP&L responded to 86 out of the 96 requests from sets eight and nine by March 30, 2016).

<sup>3</sup> See Affidavit of Jodi Bair in Support of Reply in Support of the Office of the Ohio Consumer Counsel's Motion to Compel Responses to Discovery (the "Bair Affidavit") ¶ 1 (Apr. 12, 2016).

<sup>4</sup> *Id.* ¶ 2.

<sup>5</sup> *Id.* ¶ 3.

<sup>6</sup> *Id.*

<sup>7</sup> *Id.*

<sup>8</sup> *Id.*

On March 30, 2016, DP&L provided additional responses to sets eight and nine. The end result of this March 30 production was that DP&L continued to defer its response to ten of OCC's requests, and DP&L declined to respond to 17 additional requests on the grounds of privilege, undue burden, and relevance.<sup>9</sup> In addition, many of the responses that DP&L did provide on March 30 were incomplete.

On April 1, 2016, OCC contacted DP&L and identified 36 discovery requests from sets eight and nine to which DP&L had not provided a complete response.<sup>10</sup> On April 6, 2016, DP&L provided responses to four discovery requests from sets eight and nine. DP&L has not provided any additional responses to the 36 outstanding discovery requests from sets eight and nine. Thus, as of the date of this Reply (48 days after the eighth and ninth sets were served), there remain at least 32 requests from sets eight and nine that DP&L has still not responded to in full.<sup>11</sup> DP&L's assertion that it has responded to all but six of OCC's discovery requests from sets eight and nine is false.

## **II. DP&L'S EXCUSES FOR ITS FAILURE TO PROVIDE TIMELY DISCOVERY RESPONSES ARE UNPERSUASIVE AND ARE LARGELY IRRELEVANT.**

DP&L cites various factors that have allegedly caused its delayed response to OCC's discovery requests. But at its core, DP&L's defense of its actions is that OCC has served a lot of discovery requests and it is too busy to respond to all of them in a timely fashion because it filed a distribution rate case and an electric security plan ("ESP") case

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<sup>9</sup> *Id.* ¶ 4. On April 1, 2016, OCC sent a letter to Mr. Sharkey requesting, among other things, additional details on DP&L's privilege, undue burden, and relevance objections. *See* Bair Affidavit ¶ 5. DP&L has not responded to OCC's April 1 letter. *Id.* ¶ 6.

<sup>10</sup> *See* Bair Affidavit ¶ 5.

<sup>11</sup> *See* Bair Affidavit ¶ 6. And indeed, although DP&L claims that it was slow to respond to OCC's eighth and ninth sets of discovery requests because it was busy responding to OCC's sixth and seventh sets, OCC has identified at least 77 requests from sets six and seven that DP&L has still not responded to in full. *Id.* ¶ 7.

at the same time. When examined, none of DP&L's purported justifications for its slow and incomplete responses hold water.

**A. It was reasonable for OCC to grant DP&L a six-day extension to respond to sets eight and nine as opposed to the 20-day extension that DP&L requested.**

DP&L states that the "principal reason" that it needs additional time to respond to OCC's eighth and ninth sets of discovery requests was that DP&L was working to respond to OCC's sixth and seventh sets.<sup>12</sup> DP&L notes that OCC offered a six-day extension on sets eight and nine to March 22, 2016 and complains that this is the same day that responses to sets six and seven were due.<sup>13</sup> DP&L, however, omits the fact that sets six and seven were served on February 11, 2016 and thus, responses were originally due on March 2, 2016. The March 22 deadline for sets six and seven was the result of a 20-day extension agreed to by OCC. Accordingly, DP&L had 40 days to respond to sets six and seven and 26 days to respond to sets eight and nine. The mere fact that both extensions required responses by March 22 does not imply, as DP&L suggests, that it was unreasonable for OCC to reject DP&L's request for a 20-day extension on sets eight and nine.

More importantly, DP&L's failure to respond to OCC's discovery requests did not begin with the eighth and ninth sets. For example, OCC served its fifth set of discovery requests on January 29, 2016, which included 68 requests.<sup>14</sup> DP&L's responses to the fifth set were therefore due on February 18. In its responses to the fifth set on February 18, DP&L stated that it would "supplement" its response to at least 24 of the 68 requests,

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<sup>12</sup> See Memo Contra at 2.

<sup>13</sup> *Id.*

<sup>14</sup> See Bair Affidavit ¶ 8.

even though no initial response had been given that could be supplemented.<sup>15</sup> DP&L ultimately provided some of the promised "supplements," but not until 20 or more days after they were due. DP&L never approached OCC to discuss a potential extension for the fifth set.<sup>16</sup>

In considering DP&L's request for another 20-day extension, OCC determined that it was no longer feasible to permit DP&L to continually provide responses to discovery requests 20 or more days after the deadline. In light of DP&L's pattern of discovery abuse, it was reasonable for OCC to reject DP&L's plea to continue to deny Ohio's consumers the right to timely information.

Despite all of OCC's efforts, as of the date of this Reply, DP&L has failed to respond in full to over 100 requests from OCC discovery sets six through nine (as well as several requests from sets one through five). DP&L must provide complete responses to all of OCC's discovery requests so that all parties, and the PUCO, can adequately review DP&L's application.

**B. DP&L's argument that OCC should have served its discovery requests earlier is frivolous.**

The PUCO should reject DP&L's argument that OCC is responsible for any time crunch because OCC "could have generated earlier requests."<sup>17</sup> This argument is

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<sup>15</sup> *Id.*

<sup>16</sup> *Id.* ¶ 9.

<sup>17</sup> See Memo Contra at 4.

frivolous. The PUCO rules require DP&L to respond to interrogatories and requests for the production of documents within 20 days of service.<sup>18</sup> The PUCO rules do not require parties to serve their discovery requests as early as possible to account for the fact that the utility will violate the rules and refuse to respond to those requests by the deadline. OCC is entitled to serve its discovery requests at any time, and the timing of such discovery requests has no bearing on the 20-day response deadline.

Furthermore, the timing of OCC's discovery requests in this case has been eminently reasonable. DP&L's application, which was filed on November 30, 2015, contains testimony from 23 witnesses and is 4,092 pages long. OCC served its first set of discovery requests on December 4, 2015, its second and third sets on December 17 and December 31, 2015, and its fourth and fifth sets on January 25 and January 29, 2016. In other words, OCC immediately began reviewing DP&L's application, began serving discovery requests in a matter of days, and continued serving periodic discovery requests as it reviewed and analyzed DP&L's lengthy application. There is no basis for DP&L's assertion that OCC should have, or could have, served any of its discovery sets any sooner than they were actually served.

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<sup>18</sup> See Ohio Adm. Code ("OAC") 4901-1-19(A) (each interrogatory shall be "answered separately and fully, in writing and under oath" within 20 days of service); OAC 4901-1-20(C) (the responding party "shall serve a written response within twenty days after the service of the request" for the production of documents").

**C. DP&L's argument that OCC should have served fewer discovery requests is also frivolous.<sup>19</sup>**

DP&L also argues that "OCC could also have made fewer requests."<sup>20</sup> This is irrelevant. The PUCO rules do not provide any limit on the number of interrogatories and requests for production of document that a party may serve on a utility.<sup>21</sup> Parties under the law are entitled to "ample rights of discovery." R.C. 4903.082. OCC is exercising that right.

DP&L also notes that OCC has made over four times as many discovery requests as the PUCO Staff. This is also irrelevant. There is no rule that requires all parties to serve a similar number of discovery requests. Any such rule would be absurd and unenforceable.

Moreover, OCC, Staff, and other parties in this case receive responses to each other's discovery requests to avoid duplication. It is likely, if not certain, that Staff or other parties would have made many of the same requests as OCC but that OCC simply made its requests first.

**D. The PUCO should reject DP&L's argument that it is entitled to extra time to respond to discovery requests based on DP&L's responsibilities in its ESP case.**

In its Memo Contra, DP&L doubles down on its argument that it cannot be expected to respond to discovery requests in a timely fashion because it is simultaneously litigating its ESP case.<sup>22</sup> In emails dated March 4 and March 18, 2016, and again in its

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<sup>19</sup> In the Sharkey Declaration, Mr. Sharkey states that OCC has served 1,230 requests for the production of documents. *See* Sharkey Declaration ¶ 2. This inflates the number of requests by 1,000. OCC served 230 requests for the production in its first through eleventh sets of discovery requests. *See* Bair Affidavit ¶ 14.

<sup>20</sup> *See* Memo Contra at 4.

<sup>21</sup> OAC 4901-1-16(B) ("The frequency of using these discovery methods is not limited . . .").

<sup>22</sup> *See* Memo Contra at 3.

Memo Contra, DP&L admits that it has been dilatory in discovery because "many of the DP&L personnel who must work on discovery requests are the same people who assembled the recently-filed ESP case."<sup>23</sup>

Like many of the excuses that DP&L provides in its Memo Contra, this too is irrelevant. As OCC discussed in its Motion to Compel, DP&L voluntarily filed the ESP case while this case was pending. DP&L knew that it was responsible for responding to OCC's and other party's discovery requests in this rate case. Rather than focus on responding to discovery in a timely fashion, DP&L diverted resources toward filing a separate case. The PUCO should not condone this type of behavior and should not permit DP&L to delay its discovery responses in this rate case as a result of DP&L's own decision to pursue these two matters simultaneously.

## **II. OCC'S REQUEST THAT THE 275-DAY PERIOD IN OHIO REVISED CODE 4909.42 BE TOLLED IS REASONABLE.**

OCC's Motion to Compel and Reply demonstrates the need to toll the 275-day period in R.C. 4909.42. As of the date of this Reply, DP&L owes OCC responses to over 100 discovery requests from OCC sets one through nine. OCC served its tenth and eleventh sets on March 29, 2016 and its twelfth set on April 6, 2016.<sup>24</sup> If history is any indicator, DP&L will undoubtedly like to take 40 days or more to respond to these sets. If DP&L's responses to sets ten through twelve are as incomplete as its responses to prior discovery sets, it will take even more time for OCC to obtain all relevant information.

The case law cited in OCC's Motion to Compel unambiguously affirms that the PUCO has the authority to extend the 275-day deadline based on a utility's delay. *See*,

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<sup>23</sup> *Id.*

<sup>24</sup> *See* Bair Affidavit ¶ 13.



*e.g., In re Application of Cincinnati Bell Tel. Co.*, Case No. 84-1272-TP-AIR, Finding and Order at 3-4 (May 7, 1985) (PUCO confirming that it has authority to toll the 275-day period based on a utility's delay in responding to discovery). Ohio's consumers have a right to thoroughly review all relevant information with respect to DP&L's application to ensure that any proposed rates will be just and reasonable. DP&L should not be permitted to continue to delay its discovery responses while still benefitting from the 275-day deadline under R.C. 4909.42.

### **III. CONCLUSION**

After repeatedly receiving late, incomplete, and evasive responses to its discovery requests, OCC had no choice but to file the Motion to Compel. DP&L has demonstrated that it cannot comply with the PUCO rules requiring timely responses to discovery requests. DP&L's Memo Contra confirms that DP&L has no valid justification for violating the PUCO discovery rules.

In this case, DP&L asks Ohio's consumers to pay increased rates. To ensure that consumers are not subject to unfair and unreasonable rate hikes, the PUCO rules require the utility to produce all relevant information in a timely fashion. The PUCO should grant the Motion to Compel and order DP&L to respond in full to all outstanding discovery requests. The PUCO should also exercise its authority to toll the 275-day period in R.C. 4909.42 to protect the rights of consumers.

Respectfully submitted,

BRUCE J. WESTON (0016973)  
OHIO CONSUMERS' COUNSEL

/s/ Jodi Bair

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## CERTIFICATE OF SERVICE

I hereby certify that a copy of this Reply, Public Version, was served on the persons stated below via electronic transmission, this 13th day of April 2016.

/s/ Jodi Bair

Jodi Bair

Assistant Consumers' Counsel

### SERVICE LIST

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In the Matter of the Application of the Dayton Power and Light Company for an Increase in Electric Distribution Rates.	) ) )	Case No. 15-1830-EL-AIR
In the Matter of the Application of the Dayton Power and Light Company for Approval to Change Accounting Methods.	) ) )	Case No. 15-1831-EL-AAM
In the Matter of the Application of the Dayton Power and Light Company for Tariff Approval.	) ) )	Case No. 15-1832-EL-ATA

I, Jodi Bair, attorney for the Ohio Consumers' Counsel ("OCC") in the above-captioned cases, submit this affidavit in support of OCC's Reply in Support of the Office of the Ohio Consumers' Counsel's Motion to Compel Responses to Discovery (the "Reply"), filed concurrently.

2. DP&L did not produce a response to any request from set nine until March 30, 2016—34 days after that set was served.

3. On March 25, 2016 and March 30, 2016, DP&L provided responses to at most 50 out of OCC's 96 discovery requests from sets eight and nine. A true and correct copy of DP&L's responses from March 25, 2016 and March 30, 2016 are attached as Exhibit 1. Among those 50 responses were eight requests that DP&L did not respond to

on the grounds of privilege, undue burden, or relevance. Among the 42 requests that DP&L did respond to substantively, many of those responses were incomplete. DP&L provided no response at all to 46 of OCC's 96 discovery requests.

4. On March 30, 2016, DP&L provided additional responses to sets eight and nine. A true and correct copy of DP&L's March 30, 2016 responses is attached as Exhibit 2. The end result of this March 30 production was that DP&L continued to defer its response to ten of OCC's requests, and DP&L declined to respond to 17 additional requests on the grounds of privilege, undue burden, and relevance. Many of the responses that DP&L did provide on March 30 were incomplete.

5. On April 1, 2016, OCC contacted DP&L's attorney, Jeff Sharkey, via letter attached to an email. In OCC's letter, OCC identified 36 discovery requests from sets eight and nine to which DP&L had not provided a complete response. A true and correct copy of the April 1, 2016 letter to Mr. Sharkey is attached as Exhibit 3.

6. On April 6, 2016, DP&L provided responses to four discovery requests from sets eight and nine. On April 12, 2016, DP&L provided responses to three discovery requests from set nine. A true and correct copy of DP&L's April 6, 2016 responses is attached as Exhibit 4. A true and correct copy of DP&L's April 12, 2016 responses is attached as Exhibit 5. Mr. Sharkey has not responded to OCC's April 1, 2016 letter, nor has DP&L provided any additional responses to the 36 outstanding discovery requests from sets eight and nine. Thus, as of the date of the Reply (48 days after the eighth and ninth sets were served), there remain at least 29 requests from sets eight and nine that DP&L has still not responded to in full.

7. OCC served its sixth and seventh sets of discovery requests on February 11, 2016. Thus, responses were originally due on March 2, 2016. OCC agreed to a 20-day extension to March 22, 2016 for sets six and seven. OCC has identified at least 77 requests from sets six and seven that DP&L has still not responded to in full.

8. OCC served its fifth set of discovery requests on January 29, 2016, which included 68 requests. DP&L's responses to the fifth set were therefore due on February 18. In its responses to the fifth set on February 18, DP&L stated that it would "supplement" its response to at least 24 of the 68 requests, even though no initial response had been given that could be supplemented. A true and correct copy of DP&L's February 18, 2016 responses to OCC's fifth set is attached as Exhibit 6.

9. DP&L ultimately provided some of the promised "supplements," but not until 20 or more days after they were due. DP&L never approached OCC to discuss a potential extension for the fifth set.

10. As of April 13, 2016, DP&L has failed to respond in full to over 100 requests from OCC discovery sets six through nine (as well as several requests from sets one through five).

11. OCC served its first set of discovery requests on December 4, 2015, its second and third sets on December 17 and December 31, 2015, and its fourth and fifth sets on January 25 and January 29, 2016.

12. OCC, Staff, and other parties in this case receive responses to each other's discovery requests to avoid duplication.

13. OCC served its tenth and eleventh sets of discovery requests on March 29, 2016 and its twelfth set on April 6, 2016.

14. In its first through eleventh sets of discovery requests, OCC served 230 requests for the production of documents.

STATE OF OHIO )  
 ) SS:  
COUNTY OF FRANKLIN )

The undersigned, being of lawful age and duly sworn on oath, hereby certifies,  
deposes and state the following:

I have caused to be prepared the attached written affidavit for OCC in the above referenced docket. This affidavit is true and correct to the best of my knowledge, information and belief.

Jodi Bair  
Jodi Bair, Affiant

Subscribed and sworn to before me this 13th day of April, 2016.

Debra Jo Bingham  
Notary Public



Debra Jo Bingham, Notary Public  
Union County, State of Ohio  
My Commission Expires June 13, 2020

**BEFORE  
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of the                     )  
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Dayton Power and Light Company for                     )  
Approval to Change Accounting Methods.                     )

Case No. 15-1831-EL-AAM

In the Matter of the Application of the                     )  
Dayton Power and Light Company for Tariff                     )  
Approval.                     )

Case No. 15-1832-EL-ATA

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**DAYTON POWER AND LIGHT COMPANY'S OBJECTIONS  
AND RESPONSES TO THE OFFICE OF THE OHIO CONSUMERS'  
COUNSEL'S INTERROGATORIES AND REQUESTS FOR PRODUCTION  
OF DOCUMENTS, EIGHTH SET, DATED FEBRUARY 25, 2016**

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The Dayton Power and Light Company ("DP&L") objects and responds to The  
Ohio Consumers' Counsel's Interrogatories and Requests for Production of Documents  
Propounded Upon Dayton Power and Light Company, Eighth Set, February 25, 2016, as follows.

**GENERAL OBJECTIONS**

1. DP&L objects to and declines to respond to each and every discovery request to the extent that it seeks information that is irrelevant and is not reasonably calculated to lead to the discovery of admissible evidence. Ohio Admin. Code § 4901-1-16(B).

2. DP&L objects to and declines to respond to each and every discovery request to the extent that it is harassing, unduly burdensome, oppressive or overbroad. Ohio Admin. Code §§ 4901-1-16(B) and 4901-1-24(A).



3. DP&L objects to each and every discovery request to the extent that it seeks information that is privileged by statute or common law, including privileged communications between attorney and client or attorney work product. Ohio Admin. Code § 4901-1-16(B). Such material or information shall not be provided, and any inadvertent disclosure of material or information protected by the attorney-client privilege, the attorney work product doctrine or any other privilege or protection from discovery is not intended and should not be construed to constitute a waiver, either generally or specifically, with respect to such information or material or the subject matter thereof.

4. DP&L objects to each and every discovery request to the extent that it seeks information that is proprietary, competitively sensitive or valuable, or constitutes trade secrets. Ohio Admin. Code § 4901-1-24(A).

5. To the extent that interrogatories seek relevant information that may be derived from the business records of DP&L or from an examination or inspection of such records and the burden of deriving the answer is the same for the party requesting the information as it is for DP&L, DP&L may specify the records from which the answer may be derived or ascertained and afford the party requesting the information the opportunity to examine or inspect such records. Ohio Admin. Code § 4901-1-19(D).

6. DP&L objects to each and every interrogatory that can be answered more efficiently by the production of documents or by the taking of depositions. Under the comparable Ohio Civil Rules, "[a]n interrogatory seeks an admission or it seeks information of major significance in the trial or in the preparation for trial. It does not contemplate an array of details or outlines of evidence, a function reserved by rules for depositions." Penn Cent. Transp.

Co. v. Armco Steel Corp., 27 Ohio Misc. 76, 77, 272 N.E.2d 877, 878 (Montgomery Cty. 1971).

As Penn further noted, interrogatories that ask one to "describe in detail," "state in detail," or "describe in particulars" are "open end invitation[s] without limit on its comprehensive nature with no guide for the court to determine if the voluminous response is what the party sought in the first place." Id., 272 N.E.2d at 878.

7. DP&L objects to each and every discovery request to the extent that it calls for information that is not in DP&L's current possession, custody, or control or could be more easily obtained through third parties or other sources. Ohio Admin. Code § 4901-1-19(C) and 4901-1-20(D). DP&L also objects to each and every discovery request that seeks information that is already on file with the Public Utilities Commission of Ohio or the Federal Energy Regulatory Commission. To the extent that each and every discovery request seeks information available in pre-filed testimony, pre-hearing data submissions and other documents that DP&L has filed with the Commission in the pending or previous proceedings, DP&L objects to it. Ohio Admin. Code § 4901-1-16(G).

8. DP&L reserves its right to redact confidential or irrelevant information from documents produced in discovery. All documents that have been redacted will be stamped as such.

9. DP&L objects to each and every discovery request to the extent that it is vague or ambiguous or contains terms or phrases that are undefined and subject to varying interpretation or meaning, and may, therefore, make responses misleading or incorrect.

10. DP&L objects to any discovery request to the extent that it calls for information not in its possession, but in the possession of DP&L's unregulated affiliates.

11. DP&L objects to each and every discovery request to the extent that it calls for a legal conclusion, and thus seeks information that cannot be sponsored by a witness.

12. DP&L objects because these discovery requests seek information that DP&L does not know at this time.

13. DP&L objects to the request to the extent that it mischaracterizes previous statements or information or is an incomplete recitation of past statements or information or takes those statements or information outside of the context in which they were made.

**INTERROGATORIES**

INT-445. Regarding Workpaper B-3; Response to PUCO Staff Data Request #7, Question 2 - Reconciliation of Trial Balance to Rate Schedule B-3 (Retirement Work in Progress).” The Company appears to have included in rate base the jurisdictional portion of total Company Retirement Work in Progress (“RWIP”) balances at 9/30/2015 for Cost of Removal and Salvage of \$(17,364,562) and \$4,076,738, respectively. Are these amounts associated with retirement activity not yet completed as of September 30, 2016?

**RESPONSE:** General Objections Nos. 9 (vague or undefined), 12 (seeks information that DP&L does not know at this time), 13 (mischaracterization). Subject to all general objections, DP&L states that these balances are associated with asset removal costs incurred and salvage proceeds received for equipment that has not yet been retired from the company’s fixed asset records.

Witness Responsible: Don Rennix

INT-446. If you response to INT-445 is affirmative, please explain why any portion of these amounts is included in the jurisdictional rate base.

**RESPONSE:** General Objections Nos. 6 (calls for narrative answer), 9 (vague or undefined), 13 (mischaracterization). Subject to all general objections, DP&L states, please see the Company's response to OCC INT-445. DP&L further states that funds used for the removal of capital assets result in an addition to rate base; funds received as salvage credits as a result of a sale of capital assets result in a rate base reduction. Unlike the cost of financing construction activities which are deferred as a component of construction, the return associated with removal costs net of salvage at September 30, 2015, is recovered through an adjustment to the rate base.

Witness Responsible: Don Rennix

INT-447. Regarding Workpaper B-3; Response to PUCO Staff Data Request #7, Question 2 – Reconciliation of Trial Balance to Rate Schedule B-3 (Retirement Work in Progress). The Company appears to have included in rate base the jurisdictional portion of total Company Retirement Work in Progress (“RWIP”) balances at 9/30/2015 for Cost of Removal and Salvage of \$(17,364,562) and \$4,076,738, respectively. Has the Company reduced Plant in Service balances to reflect the removal of the original cost of all Plant in Service assets that are associated with this retirement activity, prior to calculating annualized depreciation expense that is included in the asserted jurisdictional revenue requirement? Why or why not?

**RESPONSE:** General Objections Nos. 6 (calls for narrative answer), 9 (vague or undefined), 12 (seeks information that DP&L does not know at this time), 13 (mischaracterization). Subject to all general objections, DP&L states that retirements of capital assets are recognized within the Company’s accounting records based upon the calendar month in which the associated replacement assets are unitized within the accounting system or in the calendar month in which details of asset retirements are provided when replacements are not made. The calculation of annual depreciation rates incorporates this consistent practice. Therefore, adopting a practice of reversing accumulated reserve balances back to the date of physical removal of the property would require an increase in the book depreciation rates in order to provide for the depreciation of the net book value of a given account over the same time period as depreciation rates determined under the current practice.

Witness Responsible: Don Rennix

INT-448. If your response to INT-447 is negative, please provide a detailed breakdown of the Account 101 original cost amounts at 9/30/2015 for each work order that is associated with Cost of Removal and Salvage amounts referenced in the Interrogatory RWIP amounts, indicating the jurisdictional portion of each original cost balance in Account 101 that has been included in the Company's asserted rate base.

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome), 5 (inspection of business records), 9 (vague or undefined). Subject to all general objections, DP&L states, please see the Company's response to OCC INT-447. DP&L further states that this information is not available at the end of a given month for all individual assets because several assets can be associated with a single project. The amounts to each property account are determined when all assets which are to be retired have been identified and quantified.

Witness Responsible: Don Rennix

INT-449. Regarding response to PUCO Staff Data Request #7, Question 2 – Reconciliation of Trial Balance to Rate Schedule B-3 (Accum Property Value Res.). According to this response, rate base has been increased by the jurisdictional portion of Account 1082100 that is captioned “Accum Property Value Res.” Has any jurisdictional portion of this \$50,779,688 balance been included in the Company’s asserted rate base?

**RESPONSE:** General Objection No. 13 (mischaracterization). Subject to all general objections, DP&L states that none of this balance is included in the jurisdictional rate base.

Witness Responsible: Don Rennix



INT-450. Regarding Appendix A, (C)(16) Roll Forward of Fixed Assets (Negative Plant Additions in 2015). What specific transactions or other facts contributed to significantly negative total "Additions" to Plant in Service in the "Time Period" 1/1/2015 – 9/30/2015 within in the Company's "Roll Forward of Fixed Assets" reports:

- a. Structures and Improvements Account 361?
- b. Station Equipment Account 362?
- c. Poles, Towers and Fixtures Account 364?
- d. Underground Conductors and Devices Account 367?
- e. Line Transformers Account 368?
- f. Meters Account 370?

**RESPONSE:** General Objections Nos. 2 (unduly burdensome), 5 (inspection of business records), 6 (calls for narrative answer), 9 (vague or undefined), 13 (mischaracterization). Subject to all general objections, DP&L states that the cumulative activities and balances at December 31, 2014, were based upon prior reporting within FERC Form 1 and include allocations to Property Accounts of amounts contained within Account 106, Completed Construction Not Classified as well as various reconciling items within the General Ledger. The balances at September 30, 2015, reflect the balance of unitized property classified to each Property Accounts as of that date. The balances in Account 106 and reconciling adjustments at September 30, 2015, are shown separately within the filing Schedules and Workpapers.

**Witness Responsible:** Don Rennix

INT-451. In support of your response to Interrogatory 450, please provide a detailed itemization of the transactions contributing to the negative plant additions in each referenced Plant in Service Account.

**RESPONSE:** General Objections Nos. 2 (unduly burdensome), 6 (calls for narrative answer), 9 (vague or undefined), 13 (mischaracterization). Subject to all general objections, DP&L states that the negative additions are not separately identifiable but instead are the amounts required to adjust the balances appearing in the company's fourth quarter 2014 FERC Form 1 to the balances of unitized property at September 30, 2015.

Witness Responsible: Don Rennix

**INT-452.** Regarding Appendix A, (C)(16) Roll Forward of Fixed Asset, page 24 (Power Operated Equipment). Were all of the assets recorded within the \$2,229,175 balance of Power Operated Equipment at 9/30/2015 actually in service and used and useful at that date?

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome), 5 (inspection of business records), 6 (calls for narrative answer), 9 (vague or undefined). DP&L objects to this interrogatory as irrelevant because the property classified to Account 396, Power Operated Equipment, has been fully depreciated for several years and has a \$0 net book value as of date certain.

INT-453. With respect to your response to INT-452, please provide detailed continuing property record itemized property listings, including detailed identification of all assets within the balance of Power Operated Equipment at 9/30/2015 by location, indicating the vintage year when the asset was added to the Company's Plant in Service.

**RESPONSE:** General Objections Nos. 2 (unduly burdensome), 5 (inspection of business records), 6 (calls for narrative answer), 9 (vague or undefined). Subject to all general objections, DP&L states that a detailed list of assets classified to Account 396 at September 30, 2015, is provided in OCC 8th Set INT-453 Attachment 1, DP&L-AIR 0007253.

Witness Responsible: Don Rennix

INT-454. Regarding Workpaper E-4.1a, page 1, line 5; Response to Staff 11-01, Attachment 1 (Residential Non-Heating KWH). According to this workpaper, the Company has forecasted test year KWH sales to Residential Non-Heating customers at levels lower than actual KWH sales to such customers in prior years 2012, 2013 and 2014. Please explain the basis for the Company's belief that its forecasted level of sales to this customer class is reasonable despite higher historical actual sales levels.

**RESPONSE:** General Objections Nos. 2 (unduly burdensome), 5 (inspection of business records), 6 (calls for narrative answer), 13 (mischaracterization). Subject to all general objections, DP&L states that as stated in Company Witness Adams' testimony, the billing determinants included in Workpaper E-4.1a are comprised of actuals for the period June through September 2015 and a forecast for the Period October 2015 through May 2016 based on the Company's LTFR as filed with the Commission in Case No. 15-663-EL-FOR. The forecasted part of the test year billing determinants was derived from five years of historical billing data, billing data that includes the years 2012, 2013 and 2014.

Witness Responsible: Robert J. Adams

INT-455. Regarding Workpaper E-4.1a, page 1, lines 15, 16 and 18; Response to Staff 11-01, Attachment 1 (Secondary Service KWH). According to this workpaper, the Company has forecasted test year KWH sales to Secondary Service customers at levels lower than actual KWH sales to such customers in prior years 2012, 2013 and 2014. Please explain the basis for the Company's belief that its forecasted level of sales to this customer class is reasonable despite higher historical actual sales levels.

**RESPONSE:** General Objections Nos. 2 (unduly burdensome), 5 (inspection of business records), 6 (calls for narrative answer), 13 (mischaracterization). Subject to all general objections, DP&L states please see the Company's response to OCC INT-454. In addition, the Secondary Service billing determinants presented on PUCO DR 11-01 Attachment 1, DP&L-AIR 0002671, include both Secondary and Secondary Max Charge data.

Witness Responsible: Robert J. Adams

INT-456. Regarding Workpaper E-4.1a, page 1, lines 21, 22 and 24; Response to Staff 11-01, Attachment 1 (Primary Service KWH). According to this workpaper, the Company has forecasted test year KWH sales to Primary Service customers at levels lower than actual KWH sales to such customers in prior years 2012, 2013 and 2014. Please explain the basis for the Company's belief that its forecasted level of sales to this customer class is reasonable despite higher historical actual sales levels.

**RESPONSE:** General Objections Nos. 2 (unduly burdensome), 5 (inspection of business records), 6 (calls for narrative answer), 13 (mischaracterization). Subject to all general objections, DP&L states please see the Company's response to OCC INT-454. In addition, the Primary Service billing determinants presented on PUCO DR 11-01 Attachment 1, DP&L-AIR 0002671, include both Primary and Primary Max Charge data.

Witness Responsible: Robert J. Adams

INT-457. Regarding Workpaper E-4.1a, page 1, line 33; Response to Staff 11-01, Attachment 1 (Schools KWH). According to this workpaper, the Company has forecasted test year KWH sales to Schools customers at levels lower than actual KWH sales to such customers in prior years 2012, 2013 and 2014. Please explain the basis for the Company's belief that its forecasted level of sales to this customer class is reasonable despite higher historical actual sales levels.

**RESPONSE:** General Objections Nos. 2 (unduly burdensome), 5 (inspection of business records), 6 (calls for narrative answer), 13 (mischaracterization). Subject to all general objections, DP&L states that no new customers have been permitted to take service under the Company's School Service since 1976. Because no new customers can request service under this tariff, the forecasted level of sales were based on historical data for the existing school customers as of September 2015.

Witness Responsible: Robert J. Adams



INT-458. Regarding response to Staff 11-01, Attachment 1 (Historical Sales Data). What was the Company's weather normalized kWh and kW sales volume to each customer class shown in this attachment, for each year 2012 through 2015 (including December 2015)?

**RESPONSE:** General Objections Nos. 2 (unduly burdensome), 5 (inspection of business records), 12 (seeks information that DP&L does not know at this time). Subject to all general objections, DP&L states that the Company does not possess this information.

Witness Responsible: Robert J. Adams

INT-459. Please provide complete copies of all input weather and sales data as well as complete and detailed electronic files associated with all calculations relied upon in developing your response to INT-458.

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome), 3 (privileged and work product), 4 (proprietary), 5 (inspection of business records), 9 (vague or undefined), 12 (seeks information that DP&L does not know at this time. DP&L further objects because the request is unduly burdensome, and can be performed by OCC. Subject to all general objections, DP&L states please see the Company's response to OCC INT-458.

Witness Responsible: Robert J. Adams

INT-460. Regarding Schedule B-6, page 1, line 13; Response to Staff 28, DP&L-AIR 0002144 (Unamortized Investment Tax Credits). Please explain the reasons that the Company has included all of the \$646,120 of unamortized ITC balances associated with its “Distribution” function as a reduction to rate base, but none of the \$723,748 of “General/Other” unamortized ITC balances shown in DP&L-AIR 0002144.

**RESPONSE:** General Objections Nos. 6 (calls for narrative answer), 13 (mischaracterization). Subject to all general objections, DP&L states it will supplement this response.

INT-461. Regarding your response to INT-460, if an allocation of General/Other unamortized ITC should be in rate base, please provide calculations supportive of this revision.

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome), 5 (inspection of business records), 13 (mischaracterization). Subject to all general objections, DP&L states it will supplement this response.

INT-462. Regarding Schedule C-4.1, page 2, line 17; Response to Staff 28, DP&L-AIR 0002144 (Unamortized Investment Tax Credits). For what reasons has the Company included only \$169,278 as “unadjusted jurisdictional” Amortization of Deferred Federal Investment Tax Credits in determining test year income tax expenses?

**RESPONSE:** General Objections Nos. 6 (calls for narrative answer), 13 (mischaracterization). Subject to all general objections, DP&L states it will supplement this response.

INT-463. Regarding the Direct Testimony of Tyler Teuscher, page 7 (Deferred Costs).

What monthly amounts of charges for Company direct labor and labor overheads, affiliate Company labor and labor overheads and monthly non-labor costs by payee were incurred and have been accumulated within the accumulated deferral balances as of September 30, 2015 that are identified by Mr. Teuscher as:

- a. Consumer Education Campaign costs?
- b. Retail Settlement System costs?
- c. Green Pricing Tariff costs?
- d. Bill Format Redesign costs?
- e. Generation Separation costs?
- f. Unbilled Fuel Costs?

**RESPONSE:** General Objections Nos. 2 (unduly burdensome), 5 (inspection of business records), 6 (calls for narrative answer), 9 (vague or undefined), 13 (mischaracterization). DP&L further objects because the request is unduly burdensome, and can be performed by OCC.

Subject to all general objections, DP&L states please see the Company's response to PUCO Staff DR ## 5, 39, 79, 81, 82, 83, and 84, DP&L-AIR 0002128, et seq., 0002123, et seq., 0003257, et seq., 0003429, et seq., 0003719, et seq., 0003807, et seq., and 0003714, et seq.

Witness Responsible: Nathan C. Parke

INT-464. Did the Company's rate case filing fully reflect the impact upon jurisdictional Accumulated Deferred Income Taxes, as of September 30, 2015, that will result from the extension of 50% Bonus Depreciation for tax year 2015 or any other tax law changes signed into law in December 2015 as a result of the tax extenders package commonly referred to as Protecting Americans from Tax Hikes (PATH) Act of 2015? Why or why not?

**RESPONSE:** General Objections Nos. 6 (calls for narrative answer), 9 (vague or undefined), 11 (calls for a legal conclusion). Subject to all general objections, DP&L states it will supplement this response.

**INT-465.** If your response to INT-464 is negative, please provide a detailed calculation showing the impacts upon Accumulated Deferred Income Taxes that would result from accounting for the PATH Act and explain whether and why the Company opposes reflecting such changes in test year rate base.

**RESPONSE:** General Objections Nos. 2 (unduly burdensome), 5 (inspection of business records), 9 (vague or undefined), 11 (calls for a legal conclusion). Subject to all general objections, DP&L states it will supplement this response.



**INT-466.** Have studies of the Company's operational efficiency, productivity or effectiveness of cost savings programs been undertaken by or for the Company in any of the past three calendar years, 2013 through 2015?

**RESPONSE:** General Objections Nos. 1 (relevance), 4 (proprietary), 9 (vague or undefined).  
Subject to all general objections, DP&L states it will supplement this response.

INT-467. Have any workforce reduction measures, process re-engineering efforts, or other individually significant cost savings initiative been undertaken by the Company since January of 2013?

**RESPONSE:** General Objections Nos. 1 (relevance), 4 (proprietary), 9 (vague or undefined).

Subject to all general objections, DP&L states it will supplement this response.

INT-468. Regarding the AES Corporation Proxy Statement, SEC Form DEF 14A, filed 3/9/15; page 12 (Executive Compensation – Named Executive Officers). Has the Company included any salary, incentive compensation, employee benefits, or payroll tax expenses associated with its “Named Executive Officers” (Glusky, O’Flynn, Miller, Da Santos, Vesey or Hackenson) in the test year?

**RESPONSE:** General Objections Nos. 9 (vague or undefined), 10 (possession of DP&L's unregulated affiliate), 13 (mischaracterization). Subject to all general objections, DP&L states, no.

Witness Responsible: Yvonna K. Steadman

INT-469. If your response to INT-468 is affirmative, please provide detailed calculations showing the gross amounts of salary, incentives, benefits and payroll taxes, as well as each applicable allocation factor that is applied to determine DP&L portions of such gross amounts, by FERC Account, that have been included.

**RESPONSE:** General Objections Nos. 2 (unduly burdensome), 5 (inspection of business records), 9 (vague or undefined), 10 (possession of DP&L's unregulated affiliate). Subject to all general objections, DP&L states please see the Company's response to OCC INT-468.

Witness Responsible: Yvonna K Steadman

INT-470. If your response to INT-468 is affirmative, please describe with specificity all written work product that was produced by each Named Executive Officer for the benefit of DP&L operations in 2015 or 2016, to date.

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome), 4 (proprietary), 5 (inspection of business records), 6 (calls for narrative answer), 9 (vague or undefined). Subject to all general objections, DP&L states please see the Company's response to OCC INT-468.

Witness Responsible: Yvonna K Steadman

INT-471. Has the Company included within its asserted revenue requirement any costs associated with the ownership or operation of corporate fixed wing aircraft or helicopters?

**RESPONSE:** General Objections Nos. 9 (vague or undefined), 10 (possession of DP&L's unregulated affiliate), 13 (mischaracterization). Subject to all general objections, DP&L states it will supplement this response.

INT-472. If your response to INT-471 is affirmative, please provide detailed calculations showing the gross amounts of aircraft-related costs, as well as each applicable allocation factor that is applied to determine DP&L portions of such gross amounts, by FERC Account, that have been included.

**RESPONSE:** General Objections Nos. 2 (unduly burdensome), 5 (inspection of business records), 9 (vague or undefined), 10 (possession of DP&L's unregulated affiliate). Subject to all general objections, DP&L states it will supplement this response.

INT-473. Regarding response to Staff DR 12-01, Attachment 1 (Rate Case Expense). Were written agreements or invoices utilized in connection with the services of each of the following vendors that are included within the Company's proposed rate case expenses:

- a. Laurits Christensen Associates?
- b. Management Applications Consulting Inc.?
- c. PricewaterhouseCoopers LLC?
- d. Roger Morin?
- e. Accounting Contract Labor?

**RESPONSE:** General Objections Nos. 4 (proprietary), 5 (inspection of business records).

Subject to all general objections, DP&L states it will supplement this response.



INT-474. Regarding response to Staff DR 12-01, Attachment 1 (Rate Case Expense). Were any of the actual costs incurred in 2013, 2014 or 2015 that are summarized as rate case expenses for each the DRC or the ESP proceedings deferred on the Company's books, rather than being charged to expense as incurred?

**RESPONSE:** Subject to all general objections, DP&L states it will supplement this response.

INT-475. If your response to INT-474 is affirmative, please itemize all deferred costs, by payee and year.

**RESPONSE:** General Objections Nos. 2 (unduly burdensome), 5 (inspection of business records). Subject to all general objections, DP&L states it will supplement this response.

INT-476. Regarding response to Staff DR 12-01, Attachment 1 (Rate Case Expense). What is the monthly breakdown of “Total Projected 2016” spending with each vendor included in the Company’s estimated rate case expense and what are the comparable actual expenses incurred by vendor in each month of 2016, to date?

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome), 3 (privileged and work product), 4 (proprietary), 5 (inspection of business records), 12 (seeks information that DP&L does not know at this time), 13 (mischaracterization). DP&L further objects because the request is irrelevant and unduly burdensome, and it is under no obligation to update its workpapers. Subject to all general objections, DP&L states that projected amounts are not available by month. Actual expenses are shown in OCC 6<sup>th</sup> Set INT-394 Attachment 1, DP&L-AIR 0006904.

Witness Responsible: Claire Hale

INT-477. Regarding response to Staff DR 12-01, Attachment 1 (Rate Case Expense). For what reasons has the Company proposed only a two year amortization of DRC and ESP expenses, rather than some longer period of time more consistent with the Company's historical frequency of filing rate cases?

**RESPONSE:** General Objections Nos. 1 (relevance), 3 (privileged and work product), 6 (calls for narrative answer), 9 (vague or undefined), 11 (calls for a legal conclusion), 13 (mischaracterization). DP&L further objects because the request is duplicative of INT-398 of OCC's Sixth Set of Interrogatories and Requests for Production of Documents. Subject to all general objections, please see the response the Company's response to OCC INT-398.

Witness Responsible: Claire Hale

INT-478. Regarding schedule D-5, page 4 (Rate of Return Measures). With respect to each of the past five calendar years (2011, 2012, 2013, 2014, 2015), please state whether the Company contends that it has earned less than its PUCO-authorized return on equity on its PUCO-jurisdictional operations.

**RESPONSE:** General Objection Nos. 1 (relevance), 2 (unduly burdensome), 9 (vague or undefined). Subject to all general objections, DP&L states that the information in schedule D-5 pertains to total DP&L, which includes both PUCO-jurisdictional and non-jurisdictional operations. The Company does not maintain jurisdictional and non-jurisdictional financial information for the historical periods requested and accordingly has not completed these calculations.

Witness Responsible: Karin Nyhuis

INT-479. Regarding Schedule C-3.10, Allamanno Testimony page 5, line 6 (Ohio Commercial Activity Tax). This adjustment is said to calculate and adjust to an “Annualized Commercial Activity Tax” jurisdictional amount of \$765,664 for the test year. Has any election been made by AES Corporation or the Company to file as a group including other entities under common ownership with DP&L?

**RESPONSE:** General Objections Nos. 1 (relevance), 4 (proprietary), 10 (possession of DP&L's unregulated affiliate), 12 (seeks information that DP&L does not know at this time). Subject to all general objections, DP&L states it will supplement this response.

INT-480. If your response to INT-479 is affirmative, please provide all calculations relied upon to determine the gross receipts that are subject to Commercial Activity Tax in each quarter of calendar year 2015.

**RESPONSE:** General Objections Nos. 2 (unduly burdensome), 4 (proprietary), 5 (inspection of business records), 10 (possession of DP&L's unregulated affiliate), 12 (seeks information that DP&L does not know at this time). Subject to all general objections, DP&L states it will supplement this response.

INT-481. If your response to INT-479 is negative, please state and explain each reason for not filing and paying Commercial Activity Tax as a group with other commonly owned entities and why such a filing basis should not be imputed for ratemaking purposes.

**RESPONSE:** General Objections Nos. 1 (relevance), 3 (privileged and work product), 4 (proprietary), 6 (calls for narrative answer), 10 (possession of DP&L's unregulated affiliate), 12 (seeks information that DP&L does not know at this time). Subject to all general objections, DP&L states it will supplement this response.



INT-482. Regarding the testimony of Craig Forestal, page 12, line 5 (Miscellaneous Expense Adjustments). According to Mr. Forestal, “This adjustment includes the results of a detailed review of the operation and maintenance expense accounts activity for the test year.” He also lists certain “[e]xamples of items included in this adjustment” in his testimony. What were the specific review criteria and sets of data reviewed by Mr. Forestal to determine the amounts included within his adjustment and to conclude that no other adjustments to test year data under such criteria were needed?

**RESPONSE:** General Objections Nos. 1 (relevance), 3 (privileged and work product), 5 (inspection of business records), 7 (not in DP&L's possession or available on PUCO website), 9 (vague or undefined), 13 (mischaracterization). Subject to all general objections, DP&L states it will supplement this response.

INT-483. Please state all assumptions made and provide detailed calculations supportive of your response to INT-482, including supporting calculations for each individual element of the Company's Miscellaneous Expense Adjustments listed on Schedule C-3.21.

**RESPONSE:** General Objections Nos. 2 (unduly burdensome), 3 (privileged and work product), 5 (inspection of business records), 6 (calls for narrative answer), 7 (not in DP&L's possession or available on PUCO website), 9 (vague or undefined). Subject to all general objections, DP&L states it will supplement this response.

INT-484. Regarding Workpaper C-9.1c, page 3 (Payroll Hours/Costs data). What are the comparable calendar year 2015 amounts that can be used to expand the Lines 2-17 for “DP&L-Union” and Lines 21-36 for “DP&L Non-Union” so as to add calendar year 2015 data?

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome), 3 (privileged and work product), 4 (proprietary), 5 (inspection of business records), 9 (vague or undefined), 12 (seeks information that DP&L does not know at this time). DP&L further objects because the request is irrelevant and unduly burdensome, and DP&L has no obligation to update workpapers. Subject to all general objections, DP&L states it will supplement this response.

INT-485. Regarding Workpaper C-9.1c, page 4 (Payroll Hours/Costs data). What are the comparable January 2015 through December 2015 monthly amounts that can be used to compare to the Lines 2-17 for “DP&L-Union” and Lines 21-36 for “DP&L Non-Union” shown for the 4&8 test year, so as to understand how calendar year 2015 data on a monthly basis compares to the proposed test year monthly values?

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome), 3 (privileged and work product), 4 (proprietary), 5 (inspection of business records), 9 (vague or undefined), 12 (seeks information that DP&L does not know at this time). DP&L further objects because the request is irrelevant and unduly burdensome, and DP&L has no obligation to update workpapers. Subject to all general objections, DP&L states it will supplement this response.

INT-486. Regarding Workpaper C-9.1c, Lines 2-4 at page 3 versus page 4 (Union Payroll Hours). From 2010 through 2014, the Company was able to reduce the required number of Union straight-time and union total labor hours (including overtime) each year, but for the proposed test year, the trend is reversed and proposed Union straight-time and total hours are higher than in all historical years since 2011. Please explain the basis for this change, including all applicable calculation in support of your response.

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome), 4 (proprietary), 5 (inspection of business records), 6 (calls for narrative answer), 9 (vague or undefined), 12 (seeks information that DP&L does not know at this time), 13 (mischaracterization). Subject to all general objections, DP&L states it will supplement this response.

INT-487.

[REDACTED]

**RESPONSE:**

[REDACTED]

[REDACTED]

INT-488. Regarding Schedule C-10.1, page 2, line 24 (Other Regulatory Assets). Which of the individual Other Regulatory Asset items, as of Date Certain September 30, 2015, that sum to the \$172,568,267 total at that date, have been explicitly authorized by the PUCO or some other regulatory authority?

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome), 3 (privileged and work product), 6 (calls for narrative answer), 7 (not in DP&L's possession or available on PUCO website), 9 (vague or undefined), 11 (calls for a legal conclusion). DP&L objects because the information can be obtained as easily by OCC. DP&L further objects to this request because it seeks an answer to a pure legal question that would reveal attorney-client privileged information and trial preparation materials protected by the work product doctrine. OCC has not demonstrated good cause as required by Rule 26(B)(3). OCC has not demonstrated that the information sought is directly at issue in the case, nor has it shown that the need for the information is compelling or cannot be obtained elsewhere. Subject to all general objections, DP&L states please see the Company's response to PUCO DR Set #5, DP&L-AIR 0002128, et seq.

Witness Responsible: Karin Nyhuis

INT-489.

[REDACTED]

**RESPONSE:**

[REDACTED]

[REDACTED]



INT-490. Regarding Schedule C-10.1, page 2, line 28 (Miscellaneous Deferred Debits). Which of the individual Miscellaneous Deferred Debit items, as of Date Certain September 30, 2015, that sum to the \$31,248,458 total at that date, have been explicitly authorized by the PUCO or some other regulatory authority?

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome), 3 (privileged and work product), 6 (calls for narrative answer), 7 (not in DP&L's possession or available on PUCO website), 9 (vague or undefined), 11 (calls for a legal conclusion). DP&L objects because the information can be obtained as easily by OCC. DP&L further objects to this request because it seeks an answer to a pure legal question, that would reveal attorney-client privileged information and trial preparation materials protected by the work product doctrine. OCC has not demonstrated good cause as required by Rule 26(B)(3). OCC has not demonstrated that the information sought is directly at issue in the case, nor has it shown that the need for the information is compelling or cannot be obtained elsewhere.

Witness Responsible: Karin Nyhuis

INT-491.

[REDACTED]

**RESPONSE:**

[REDACTED]

[REDACTED]

INT-492.

[REDACTED]

**RESPONSE:**

[REDACTED]

[REDACTED]

INT-493.

[REDACTED]

[REDACTED]

[REDACTED]

**RESPONSE:**

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

INT-494. Regarding Schedule C-10.1, page 4, line 23 (Other Regulatory Liabilities). Which of the individual Other Regulatory Liability items, as of Date Certain September 30, 2015, that sum to the \$24,938.230 total at that date, have been explicitly created by action of the PUCO or some other regulatory authority?

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome), 3 (privileged and work product), 6 (calls for narrative answer), 7 (not in DP&L's possession or available on PUCO website), 9 (vague or undefined), 11 (calls for a legal conclusion). DP&L objects because the information can be obtained as easily by OCC. DP&L further objects to this request because it seeks an answer to a pure legal question that would reveal attorney-client privileged information trial preparation materials protected by the work product doctrine. OCC has not demonstrated good cause as required by Rule 26(B)(3). OCC has not demonstrated that the information sought is directly at issue in the case, nor has it shown that the need for the information is compelling or cannot be obtained elsewhere.

Witness Responsible: Karin Nyhuis

INT-495.

[REDACTED]  
[REDACTED]  
[REDACTED]

**RESPONSE:**

[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

[REDACTED]

INT-496. Regarding Schedule C-10.1, page 3, line 27 (Provision for Injuries and Damages). For what reasons has the Company's accrued provision for injuries and damages claims not been recognized as a reduction to the Company's asserted date certain rate base?

**RESPONSE:** General Objections Nos. 1 (relevance), 3 (privileged and work product), 6 (calls for narrative answer), 9 (vague or undefined), 13 (mischaracterization). Subject to all general objections, DP&L states that the accrued provision for injuries and damages claims balance was not included in working capital because it is a non-cash accounting reserve.

Witness Responsible: Kurt Tornquist and Don Rennix

INT-497. Regarding Schedule C-2.1, page 4, line 6; Schedule C-7, line 29 (Miscellaneous General Expenses). What are the monthly expense amounts by payee of each test year non-labor expense element contained within the \$4,800,603 of total company expense proposed by the Company in Account 930.2 (prior to jurisdictional allocation)?

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome), 4 (proprietary), 5 (inspection of business records), 10 (possession of DP&L's unregulated affiliate). Subject to all general objections, DP&L states it will supplement this response.



INT-498. Regarding Schedule C-2.1, page 4, line 6; Schedule C-7, line 29 (Miscellaneous General Expenses). What is the business purpose of each test year non-labor expense element contained within the \$4,800,603 of total company expense proposed by the Company in Account 930.2 (prior to jurisdictional allocation)?

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome), 3 (privileged and work product), 4 (proprietary), 6 (calls for narrative answer), 9 (vague or undefined), 10 (possession of DP&L's unregulated affiliate). Subject to all general objections, DP&L states it will supplement this response.

INT-499. Regarding Schedule C-7, line 7; Supplemental Information (C)(15) (Informational and Instructional Expenses). What are the monthly expense amounts by payee of each test year non-labor expense element contained within the \$2,270,531 of total company expense proposed by the Company in Account 909?

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome), 4 (proprietary), 5 (inspection of business records), 10 (possession of DP&L's unregulated affiliate). Subject to all general objections, DP&L states it will supplement this response.

INT-500. Regarding Schedule C-7, line 7; Supplemental Information (C)(15) (Informational and Instructional Expenses). What is the business purpose of each test year non-labor expense element contained within the \$2,270,531 of total company expense proposed by the Company in Account 909?

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome), 3 (privileged and work product), 4 (proprietary), 6 (calls for narrative answer), 9 (vague or undefined), 10 (possession of DP&L's unregulated affiliate). Subject to all general objections, DP&L states it will supplement this response.

INT-501. Regarding Schedule C-7, line 9 (Miscellaneous Customer Service and Informational Expenses). What are the monthly expense amounts by payee of each test year non-labor expense element contained within the \$12,573,498 of total company expense proposed by the Company in Account 910?

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome), 4 (proprietary), 5 (inspection of business records), 10 (possession of DP&L's unregulated affiliate). Subject to all general objections, DP&L states it will supplement this response.

INT-502. Regarding Schedule C-7, line 9 (Miscellaneous Customer Service and Informational Expenses). What is the business purpose of each test year non-labor expense element contained within the \$12,573,498 of total company expense proposed by the Company in Account 910?

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome), 3 (privileged and work product), 4 (proprietary), 6 (calls for narrative answer), 9 (vague or undefined), 10 (possession of DP&L's unregulated affiliate). Subject to all general objections, DP&L states it will supplement this response.

INT-503. Does DP&L keep bill frequency data in any form?

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome), 9 (vague or undefined). Subject to all general objections, DP&L states the Company does not keep bill frequency data in the ordinary course of business.

Witness Responsible: Robert J. Adams

INT-504. If your response to INT-503 is affirmative, please describe the form and manner in which such data is kept.

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome), 5 (inspection of business records), 6 (calls for narrative answer), 9 (vague or undefined). Subject to all general objections, DP&L states please see the Company's response to INT-503.

Witness Responsible: Robert J. Adams

INT-505. If your response to INT-503 is negative, please explain why no bill frequency data is kept.

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome), 6 (calls for narrative answer), 9 (vague or undefined), 13 (mischaracterization). Subject to all general objections, DP&L states that the information is not needed in the ordinary course of business.

Witness Responsible: Robert J. Adams



**REQUESTS FOR PRODUCTION OF DOCUMENTS**

RPD-165. Please provide complete copies of all reports, studies, workpapers, prior PUCO Orders and other documents associated with your response to INT-445 or relied upon to determine that the proposed test year amounts of RWIP balances are properly includable in jurisdictional rate base.

**RESPONSE:** General Objections Nos. 2 (unduly burdensome), 9 (vague or undefined), 12 (seeks information that DP&L does not know at this time). Subject to all general objections, please see DP&L-AIR 0007259 through DP&L-AIR 0007262.

RPD-166. If your response to INT-449 is affirmative, please provide complete copies of all reports, studies, valuation analyses and other documents supportive of rate base inclusion of such amounts or relied upon to determine the jurisdictional portion of the Account 1082100 balance referenced in your response.

**RESPONSE:** General Objection No. 2 (unduly burdensome). Subject to all general objections, DP&L states that please see the Company's response to INT-449.

RPD-167. In support of your response to INT-450, please provide supporting reports, analyses, workpapers and other documentation for individually significant transactions with such itemization.

**RESPONSE:** General Objections Nos. 2 (unduly burdensome), 9 (vague or undefined). Subject to all general objections, DP&L states it will supplement this response.

RPD-168. Please provide complete copies of all available documentation referenced in your response to INT-454, as well as all available reports, studies, analyses, and workpapers associated with the Company's determination of test year KWH sales to Residential Non-Heating customers.

**RESPONSE:** General Objection No. 2 (unduly burdensome). Subject to all general objections, DP&L states please see the LTFR as filed in PUCO Case No. 15-663-EL-FOR, as well as the Company's response to OCC 2<sup>nd</sup> Set INT-12 - Attachment 1, DP&L-AIR 0003903, OCC 5<sup>th</sup> Set RPD-40, and PUCO DR 73-01 Attachment 1, DP&L-AIR 0003090, for support related to the Company's determination of test year kWh sales.

RPD-169. Please provide complete copies of all available documentation referenced in your response to INT-455, as well as all available reports, studies, analyses, and workpapers associated with the Company's determination of test year KWH sales to Secondary Service customers.

**RESPONSE:** General Objection No. 2 (unduly burdensome). Subject to all general objections, DP&L states please see the the LTFR as filed in PUCO Case No. 15-663-EL-FOR, as well as the Company's response to OCC 2<sup>nd</sup> Set INT-12 - Attachment 1, DP&L-AIR 0003903, OCC 5<sup>th</sup> Set RPD-40, and PUCO DR 73-01 Attachment 1, DP&L-AIR 0003090, for support related to the Company's determination of test year kWh sales.

RPD-170. Please provide complete copies of all available documentation referenced in your response to INT-456, as well as all available reports, studies, analyses, and workpapers associated with the Company's determination of test year KWH sales to Primary Service customers.

**RESPONSE:** General Objection No. 2 (unduly burdensome). Subject to all general objections, DP&L states please see the the LTFR as filed in PUCO Case No. 15-663-EL-FOR, as well as the Company's response to OCC 2<sup>nd</sup> Set INT-12 - Attachment 1, DP&L-AIR 0003903, OCC 5<sup>th</sup> Set RPD-40, and PUCO DR 73-01 Attachment 1, DP&L-AIR 0003090, for support related to the Company's determination of test year kWh sales.

RPD-171. Please provide complete copies of all available documentation referenced in your response to INT-457, as well as all available reports, studies, analyses, and workpapers associated with the Company's determination of test year KWH sales to Schools customers.

**RESPONSE:** General Objection No. 2 (unduly burdensome). Subject to all general objections, DP&L states please see the the LTFR as filed in PUCO Case No. 15-663-EL-FOR, as well as the Company's response to OCC 2<sup>nd</sup> Set INT-12 - Attachment 1, DP&L-AIR 0003903, OCC 5<sup>th</sup> Set RPD-40, and PUCO DR 73-01 Attachment 1, DP&L-AIR 0003090 for support related to the Company's determination of test year kWh sales.

RPD-172. Please provide copies of contracts with the Company and related invoices associated with and supportive of each vendor contributing \$50,000 or more to non-labor costs identified in your response to each sub-part of INT-463.

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome), 4 (proprietary), 9 (vague or undefined). Subject to all general objections, DP&L states it will supplement this response.

RPD-173. If your response to INT-466 is affirmative, please provide complete copies of all reports, studies, analyses, workpapers, calculations, projections, correspondence and other documents associated with all such efforts.

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome), 4 (proprietary), 9 (vague or undefined). Subject to all general objections, DP&L states it will supplement this response.

RPD-174. If your response to INT-467 is affirmative, please provide complete copies of all reports, studies, analyses, workpapers, calculations, projections, correspondence and other documents associated with all such efforts.

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome), 4 (proprietary), 9 (vague or undefined). Subject to all general objections, DP&L states it will supplement this response.

RPD-175. If your response to INT-471 is affirmative, please provide complete copies of flight logs and all other documents associated with or supportive of aircraft charges to DP&L in the test year.

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome), 4 (proprietary), 9 (vague or undefined), 10 (possession of DP&L's unregulated affiliate). Subject to all general objections, DP&L states it will supplement this response.

RPD-176. If your response to the subparts of INT-473 is affirmative, please provide complete copies of all contracts, service agreements and detailed invoices associated with services provided by each vendor.

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome), 4 (proprietary), 9 (vague or undefined). Subject to all general objections, DP&L states that it will supplement this response.

RPD-177. If your response to INT-474 is affirmative, provide complete copies of all prior rate orders, accounting authority orders, and other documents associated with or relied upon by the Company to defer such costs.

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome), 3 (privileged and work product), 7 (not in DP&L's possession or available on PUCO website), 9 (vague or undefined). Subject to all general objections, DP&L states that it will supplement this response.

RPD-178. If your response to INT-478 is affirmative, please provide complete copies of all studies, reports, analyses, workpapers, calculations and other documents associated with or relied upon in formulating your response.

**RESPONSE:** General Objections Nos. 2 (unduly burdensome), 3 (privileged and work product), 9 (vague or undefined). Subject to all general objections, DP&L states please see the Company's response to OCC INT-478.

RPD-179. If your response to INT-479 is affirmative, please provide all calculations and source documents relied upon to determine the gross receipts that are subject to Commercial Activity Tax in each quarter of calendar year 2015 and provide copies of tax returns filed on behalf of the Company to determine the amounts of tax actually payable on such gross receipts.

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome), 3 (privileged and work product), 4 (proprietary), 9 (vague or undefined), 12 (seeks information that DP&L does not know at this time). Subject to all general objections, DP&L states it will supplement this response.

RPD-180. Please provide copies of all electronic files, workpapers and all other documents relied upon, and provide detailed calculations supportive of your response to INT-482, including supporting documentation and calculations for each individual element of the Company's Miscellaneous Expense Adjustments listed on Schedule C-3.21.

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome), 3 (privileged and work product), 4 (proprietary), 7 (not in DP&L's possession or available on

PUCO website), 9 (vague or undefined). Subject to all general objections, DP&L states it will supplement this response.

RPD-181. Please explain and provide copies of all documents and calculations supportive of your response to INT-486.

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome), 4 (proprietary), 9 (vague or undefined), 12 (seeks information that DP&L does not know at this time). Subject to all general objections, DP&L states it will supplement this response.

RPD-182. Please provide copies of, or complete references to, PUCO Orders and other sources of regulatory authority associated with or supportive of your response to INT-488.

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome), 3 (privileged and work product, 7 (not in DP&L's possession or available on PUCO website), 9 (vague or undefined), 11 (calls for a legal conclusion). DP&L objects because the information can be obtained as easily by OCC. DP&L further objects to this request because it seeks an answer to a pure legal question that would reveal attorney-client privileged information and trial preparation materials protected by the work product doctrine. OCC has not demonstrated good cause as required by Rule 26(B)(3). OCC has not demonstrated that the information sought is directly at issue in the case, nor has it shown that the need for the information is compelling or cannot be obtained elsewhere. Subject to all general objections,

DP&L states please see the Company's response to PUCO DR Set #5, DP&L-AIR 0002128, et seq.

RPD-183. Please provide copies of, or complete references, to PUCO Orders and other sources of regulatory authority associated with or supportive of your response to INT-490.

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome), 3 (privileged and work product), 7 (not in DP&L's possession or available on PUCO website), 9 (vague or undefined), 11 (calls for a legal conclusion). DP&L objects because the information can be obtained as easily by OCC. DP&L further objects to this request because it seeks an answer to a pure legal question that would reveal attorney-client privileged information and trial preparation materials protected by the work product doctrine. OCC has not demonstrated good cause as required by Rule 26(B)(3). OCC has not demonstrated that the information sought is directly at issue in the case, nor has it shown that the need for the information is compelling or cannot be obtained elsewhere.

RPD-184. Please provide copies of, or complete references to, PUCO Orders and other sources of regulatory authority associated with or supportive of your response to INT-492.

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome), 7 (not in DP&L's possession or available on PUCO website), 9 (vague or undefined), 11 (calls for a legal conclusion). Subject to all general objections, DP&L states that it does not possess responsive documents.



RPD-185. Please provide copies of, or complete references to, PUCO Orders and other sources of regulatory authority associated with or supportive of your response to INT-494.

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome), 3 (privileged and work product), 7 (not in DP&L's possession or available on PUCO website), 9 (vague or undefined), 11 (calls for a legal conclusion). DP&L objects because the information can be obtained as easily by OCC. DP&L further objects to this request because it seeks an answer to a pure legal question that would reveal attorney-client privileged information and trial preparation materials protected by the work product doctrine. OCC has not demonstrated good cause as required by Rule 26(B)(3). OCC has not demonstrated that the information sought is directly at issue in the case, nor has it shown that the need for the information is compelling or cannot be obtained elsewhere.

RPD-186. Provide copies of vendor invoices, vendor contracts and other documentation supportive of any discrete charges exceeding \$50,000 associated with your responses to INT-497 and INT-498.

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome), 4 (proprietary), 9 (vague or undefined), 10 (possession of DP&L's unregulated affiliate). Subject to all general objections, DP&L states it will supplement this response.

RPD-187. Provide copies of vendor invoices, vendor contracts and other documentation supportive of any discrete charges exceeding \$50,000 associated with your responses to INT-499 and INT-500.

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome), 4 (proprietary), 9 (vague or undefined), 10 (possession of DP&L's unregulated affiliate). Subject to all general objections, DP&L states it will supplement this response.

RPD-188. Provide copies of vendor invoices, vendor contracts and other documentation supportive of any discrete charges exceeding \$50,000 associated with your responses to INT-501 and INT-502.

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome), 4 (proprietary), 9 (vague or undefined), 10 (possession of DP&L's unregulated affiliate). Subject to all general objections, DP&L states it will supplement this response.

RPD-189. If your response to INT-503 is affirmative, please provide bill frequency data for all residential customers in any form that is kept by the Company.

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome), 9 (vague or undefined). Subject to all general objections, DP&L states please see the Company's response to OCC INT-503.

RPD-190. Please provide an updated Schedule B-5.1 Non-Cash Working Capital and all associated workpapers WPB-5.1B through WPB-5.1f with 13 months ending date certain September 30, 2015.

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome), 4 (proprietary). DP&L further objects because the request is irrelevant and unduly burdensome, and it is under no obligation to update its workpapers.

RPD-191. Please provide trial balances to support monthly balances for Non-Cash Working Capital associated for all 13 months ending date certain September 30, 2015.

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome), 4 (proprietary).

DP&L further objects because the request is irrelevant and unduly burdensome, and it is under no obligation to update its workpapers.

RPD-192. Please provide, in Excel format, the actual budget by FERC account by month.

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome), 4 (proprietary), 9 (vague or undefined), 10 (possession of DP&L's unregulated affiliate), 12 (seeks information that DP&L does not know at this time). Subject to all general objections, the Company's budget is compiled by cost center (e.g., department) and is a "bottom up" approach to forecasting that requires input and assumptions from a variety of areas within the Company. Each cost center leader is responsible for their budgeted costs. O&M is not managed or reviewed by O&M FERC account, but rather by cost center. Therefore, in order to create the most accurate forecast by FERC account as prescribed in the Standard Filing Requirements, the budgeted O&M was allocated to FERC accounts consistent with the distribution of O&M expenses reported in the 2014 FERC Form 1. DP&L further states please see WPC-2.1 filed in this case as well as the Company's responses to PUCO DR #3, DP&L-AIR 0000628 et seq., and PUCO DR #45, DP&L-AIR 0002286, et seq.

RPD-193. Please provide a letter signed by a corporate officer attesting to the fact that the 2016 budget submitted in response to RPD-192 is the actual budget approved by the President and Board of Directors of the Company.

**RESPONSE:** General Objections Nos. 4 (proprietary), 9 (vague or undefined), 12 (seeks information that DP&L does not know at this time). DP&L further objects to this request to the extent that it attempts to use a document request to require a representative of DP&L to certify the existence of certain facts. Subject to all general objections, DP&L states it will supplement this response.

Respectfully submitted,

/s/ Michael J. Schuler

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**CERTIFICATE OF SERVICE**

I certify that a copy of the foregoing The Dayton Power and Light Company's Objections and Responses to The Office of the Ohio Consumers' Counsel's Interrogatories and Request for Production of Documents, Eighth Set, February 25, 2016, has been served via electronic mail upon the following counsel of record, this 25th day of March, 2016:

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1039638.1

OCC's 9<sup>th</sup> Set of **CONFIDENTIAL** Discovery to Dayton Power and

Light

is Intentionally Omitted.

**BEFORE  
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of the	)	Case No. 15-1830-EL-AIR
Dayton Power and Light Company for an	)	
Increase in Electric Distribution Rates.	)	

In the Matter of the Application of the	)	Case No. 15-1831-EL-AAM
Dayton Power and Light Company for	)	
Approval to Change Accounting Methods.	)	

In the Matter of the Application of the	)	Case No. 15-1832-EL-ATA
Dayton Power and Light Company for Tariff	)	
Approval.	)	

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**DAYTON POWER AND LIGHT COMPANY'S SUPPLEMENTAL OBJECTIONS  
AND RESPONSES TO THE OFFICE OF THE OHIO CONSUMERS'  
COUNSEL'S INTERROGATORIES AND REQUESTS FOR PRODUCTION  
OF DOCUMENTS, EIGHTH SET, DATED FEBRUARY 25, 2016**

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The Dayton Power and Light Company ("DP&L") objects and responds to The Ohio Consumers' Counsel's Interrogatories and Requests for Production of Documents Propounded Upon Dayton Power and Light Company, Eighth Set, February 25, 2016, as follows.

**GENERAL OBJECTIONS**

1. DP&L objects to and declines to respond to each and every discovery request to the extent that it seeks information that is irrelevant and is not reasonably calculated to lead to the discovery of admissible evidence. Ohio Admin. Code § 4901-1-16(B).

2. DP&L objects to and declines to respond to each and every discovery request to the extent that it is harassing, unduly burdensome, oppressive or overbroad. Ohio Admin. Code §§ 4901-1-16(B) and 4901-1-24(A).

3. DP&L objects to each and every discovery request to the extent that it seeks information that is privileged by statute or common law, including privileged communications between attorney and client or attorney work product. Ohio Admin. Code § 4901-1-16(B). Such material or information shall not be provided, and any inadvertent disclosure of material or information protected by the attorney-client privilege, the attorney work product doctrine or any other privilege or protection from discovery is not intended and should not be construed to constitute a waiver, either generally or specifically, with respect to such information or material or the subject matter thereof.

4. DP&L objects to each and every discovery request to the extent that it seeks information that is proprietary, competitively sensitive or valuable, or constitutes trade secrets. Ohio Admin. Code § 4901-1-24(A).

5. To the extent that interrogatories seek relevant information that may be derived from the business records of DP&L or from an examination or inspection of such records and the burden of deriving the answer is the same for the party requesting the information as it is for DP&L, DP&L may specify the records from which the answer may be derived or ascertained and afford the party requesting the information the opportunity to examine or inspect such records. Ohio Admin. Code § 4901-1-19(D).

6. DP&L objects to each and every interrogatory that can be answered more efficiently by the production of documents or by the taking of depositions. Under the comparable Ohio Civil Rules, "[a]n interrogatory seeks an admission or it seeks information of major significance in the trial or in the preparation for trial. It does not contemplate an array of details or outlines of evidence, a function reserved by rules for depositions." Penn Cent. Transp.

Co. v. Armco Steel Corp., 27 Ohio Misc. 76, 77, 272 N.E.2d 877, 878 (Montgomery Cty. 1971).

As Penn further noted, interrogatories that ask one to "describe in detail," "state in detail," or "describe in particulars" are "open end invitation[s] without limit on its comprehensive nature with no guide for the court to determine if the voluminous response is what the party sought in the first place." Id., 272 N.E.2d at 878.

7. DP&L objects to each and every discovery request to the extent that it calls for information that is not in DP&L's current possession, custody, or control or could be more easily obtained through third parties or other sources. Ohio Admin. Code § 4901-1-19(C) and 4901-1-20(D). DP&L also objects to each and every discovery request that seeks information that is already on file with the Public Utilities Commission of Ohio or the Federal Energy Regulatory Commission. To the extent that each and every discovery request seeks information available in pre-filed testimony, pre-hearing data submissions and other documents that DP&L has filed with the Commission in the pending or previous proceedings, DP&L objects to it. Ohio Admin. Code § 4901-1-16(G).

8. DP&L reserves its right to redact confidential or irrelevant information from documents produced in discovery. All documents that have been redacted will be stamped as such.

9. DP&L objects to each and every discovery request to the extent that it is vague or ambiguous or contains terms or phrases that are undefined and subject to varying interpretation or meaning, and may, therefore, make responses misleading or incorrect.

10. DP&L objects to any discovery request to the extent that it calls for information not in its possession, but in the possession of DP&L's unregulated affiliates.

11. DP&L objects to each and every discovery request to the extent that it calls for a legal conclusion, and thus seeks information that cannot be sponsored by a witness.

12. DP&L objects because these discovery requests seek information that DP&L does not know at this time.

13. DP&L objects to the request to the extent that it mischaracterizes previous statements or information or is an incomplete recitation of past statements or information or takes those statements or information outside of the context in which they were made.

**INTERROGATORIES**

INT-464. Did the Company's rate case filing fully reflect the impact upon jurisdictional Accumulated Deferred Income Taxes, as of September 30, 2015, that will result from the extension of 50% Bonus Depreciation for tax year 2015 or any other tax law changes signed into law in December 2015 as a result of the tax extenders package commonly referred to as Protecting Americans from Tax Hikes (PATH) Act of 2015? Why or why not?

**RESPONSE:** General Objections Nos. 6 (calls for narrative answer), 9 (vague or undefined), 11 (calls for a legal conclusion). Subject to all general objections, DP&L states no, the impact was not included in the filing because the PATH Act was not passed at the time of filing the application.

Witness Responsible: Stephen Allamanno

INT-465. If your response to INT-464 is negative, please provide a detailed calculation showing the impacts upon Accumulated Deferred Income Taxes that would result from accounting for the PATH Act and explain whether and why the Company opposes reflecting such changes in test year rate base.

**RESPONSE:** General Objections Nos. 2 (unduly burdensome), 5 (inspection of business records), 9 (vague or undefined), 11 (calls for a legal conclusion). DP&L objects to this request because it requests information that is attorney-client privileged.



INT-466. Have studies of the Company's operational efficiency, productivity or effectiveness of cost savings programs been undertaken by or for the Company in any of the past three calendar years, 2013 through 2015?

**RESPONSE:** General Objections Nos. 1 (relevance), 4 (proprietary), 9 (vague or undefined).

Subject to all general objections, DP&L states, yes.

Witness Responsible: Barry Bentley

INT-467. Have any workforce reduction measures, process re-engineering efforts, or other individually significant cost savings initiative been undertaken by the Company since January of 2013?

**RESPONSE:** General Objections Nos. 1 (relevance), 4 (proprietary), 9 (vague or undefined).

Subject to all general objections, DP&L states that the Company has conducted process re-engineering efforts since January 2013.

Witness Responsible: Barry Bentley

INT-471. Has the Company included within its asserted revenue requirement any costs associated with the ownership or operation of corporate fixed wing aircraft or helicopters?

**RESPONSE:** General Objections Nos. 9 (vague or undefined), 10 (possession of DP&L's unregulated affiliate), 13 (mischaracterization). Subject to all general objections, DP&L states, no.

Witness Responsible: Don Rennix

INT-472. If your response to INT-471 is affirmative, please provide detailed calculations showing the gross amounts of aircraft-related costs, as well as each applicable allocation factor that is applied to determine DP&L portions of such gross amounts, by FERC Account, that have been included.

**RESPONSE:** General Objections Nos. 2 (unduly burdensome), 5 (inspection of business records), 9 (vague or undefined), 10 (possession of DP&L's unregulated affiliate). Subject to all general objections, DP&L states please see the Company's response to OCC INT-471.

Witness Responsible: Don Rennix

INT-473. Regarding response to Staff DR 12-01, Attachment 1 (Rate Case Expense). Were written agreements or invoices utilized in connection with the services of each of the following vendors that are included within the Company's proposed rate case expenses:

- a. Laurits Christensen Associates?
- b. Management Applications Consulting Inc.?
- c. PricewaterhouseCoopers LLC?
- d. Roger Morin?
- e. Accounting Contract Labor?

**RESPONSE:** General Objections Nos. 4 (proprietary), 5 (inspection of business records), 9 (vague or undefined). Subject to all general objections, DP&L states there are contracts and invoices for each of the vendors named in sub-parts (a) through (e) that are included in rate case expense.

Witness Responsible: Claire Hale

INT-474. Regarding response to Staff DR 12-01, Attachment 1 (Rate Case Expense). Were any of the actual costs incurred in 2013, 2014 or 2015 that are summarized as rate case expenses for each the DRC or the ESP proceedings deferred on the Company's books, rather than being charged to expense as incurred?

**RESPONSE:** General Objection No. 9 (vague or undefined). Subject to all general objections, DP&L states the actual costs incurred in 2013, 2014, and 2015 specifically incurred as case expense for the DRC were deferred on the Company's books. Additionally, the actual costs incurred in 2014 and 2015 specifically incurred as case expense for the latest ESP proceeding are in the process of being deferred on the Company's books.

Witness Responsible: Claire Hale

INT-475. If your response to INT-474 is affirmative, please itemize all deferred costs, by payee and year.

**RESPONSE:** General Objections Nos. 2 (unduly burdensome), 5 (inspection of business records). Subject to all general objections, please see PUCO DR 12-01 Attachment 1, DP&L-AIR 0000038, OCC 6<sup>th</sup> Set INT-394, DP&L-AIR 0006904, and OCC 6<sup>th</sup> Set INT-396, DP&L-AIR 0006905.

Witness Responsible: Claire Hale

INT-479. Regarding Schedule C-3.10, Allamanno Testimony page 5, line 6 (Ohio Commercial Activity Tax). This adjustment is said to calculate and adjust to an “Annualized Commercial Activity Tax” jurisdictional amount of \$765,664 for the test year. Has any election been made by AES Corporation or the Company to file as a group including other entities under common ownership with DP&L?

**RESPONSE:** General Objections Nos. 1 (relevance), 4 (proprietary), 10 (possession of DP&L's unregulated affiliate), 12 (seeks information that DP&L does not know at this time). Subject to all general objections, DP&L states that the AES Corporation has elected to file its Commercial Activities Tax return on a consolidated basis.

Witness Responsible: Stephen Allamanno



INT-480. If your response to INT-479 is affirmative, please provide all calculations relied upon to determine the gross receipts that are subject to Commercial Activity Tax in each quarter of calendar year 2015.

**RESPONSE:** General Objections Nos. 2 (unduly burdensome), 4 (proprietary), 5 (inspection of business records), 10 (possession of DP&L's unregulated affiliate), 12 (seeks information that DP&L does not know at this time). Subject to all general objections, DP&L states that this interrogatory requests information held by unregulated affiliates of DP&L, and therefore the information will not be provided.

INT-481. If your response to INT-479 is negative, please state and explain each reason for not filing and paying Commercial Activity Tax as a group with other commonly owned entities and why such a filing basis should not be imputed for ratemaking purposes.

**RESPONSE:** General Objections Nos. 1 (relevance), 3 (privileged and work product), 4 (proprietary), 6 (calls for narrative answer), 10 (possession of DP&L's unregulated affiliate), 12 (seeks information that DP&L does not know at this time). Subject to all general objections, DP&L states please see the Company's response to INT-479.

Witness Responsible: Stephen Allamanno

INT-482. Regarding the testimony of Craig Forestal, page 12, line 5 (Miscellaneous Expense Adjustments). According to Mr. Forestal, "This adjustment includes the results of a detailed review of the operation and maintenance expense accounts activity for the test year." He also lists certain "[e]xamples of items included in this adjustment" in his testimony. What were the specific review criteria and sets of data reviewed by Mr. Forestal to determine the amounts included within his adjustment and to conclude that no other adjustments to test year data under such criteria were needed?

**RESPONSE:** General Objections Nos. 1 (relevance), 3 (privileged and work product), 4 (proprietary), 5 (inspection of business records), 7 (not in DP&L's possession or available on PUCO website), 9 (vague or undefined), 13 (mischaracterization). The information sought by this interrogatory is privileged and work product. OCC has not demonstrated good cause. OCC has not demonstrated that the information sought is directly at issue in the case, nor has it shown that the need for the information is compelling or cannot be obtained elsewhere.

INT-483. Please state all assumptions made and provide detailed calculations supportive of your response to INT-482, including supporting calculations for each individual element of the Company's Miscellaneous Expense Adjustments listed on Schedule C-3.21.

**RESPONSE:** General Objections Nos. 2 (unduly burdensome), 3 (privileged and work product), 4 (proprietary), 5 (inspection of business records), 6 (calls for narrative answer), 7 (not in DP&L's possession or available on PUCO website), 9 (vague or undefined). The information sought by this interrogatory is privileged and work product. OCC has not demonstrated good cause. OCC has not demonstrated that the information sought is directly at issue in the case, nor has it shown that the need for the information is compelling or cannot be obtained elsewhere.

INT-497.

[REDACTED]

**RESPONSE:**

[REDACTED]

[REDACTED]

INT-498. [REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

**RESPONSE:** [REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

[REDACTED]

INT-499. Regarding Schedule C-7, line 7; Supplemental Information (C)(15) (Informational and Instructional Expenses). What are the monthly expense amounts by payee of each test year non-labor expense element contained within the \$2,270,531 of total company expense proposed by the Company in Account 909?

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome), 4 (proprietary), 5 (inspection of business records), 9 (vague and undefined), 10 (possession of DP&L's unregulated affiliate). Subject to all general objections, DP&L states please see OCC 8<sup>th</sup> Set INT-499, Attachment 1, DP&L-AIR 0007417. \$2,219,303 of the \$2,270,531 of expenses in the test year is related to Energy Efficiency, which has been eliminated from the test year.

Witness Responsible: Kurt Tornquist and Emily Rabb

INT-500. Regarding Schedule C-7, line 7; Supplemental Information (C)(15) (Informational and Instructional Expenses). What is the business purpose of each test year non-labor expense element contained within the \$2,270,531 of total company expense proposed by the Company in Account 909?

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome), 3 (privileged and work product), 4 (proprietary), 6 (calls for narrative answer), 9 (vague or undefined), 10 (possession of DP&L's unregulated affiliate). DP&L objects because the term “business purpose” is not defined. DP&L further objects because this request seeks such information for a large number of entries set forth in OCC 8<sup>th</sup> Set INT-499 – Attachment 1, DP&L-AIR 0007417, which is not kept in the ordinary course of business and would be unduly burdensome to provide.

Witness Responsible: Kurt Tornquist and Emily Rabb



INT-501. Regarding Schedule C-7, line 9 (Miscellaneous Customer Service and Informational Expenses). What are the monthly expense amounts by payee of each test year non-labor expense element contained within the \$12,573,498 of total company expense proposed by the Company in Account 910?

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome), 4 (proprietary), 5 (inspection of business records), 10 (possession of DP&L's unregulated affiliate). Subject to all general objections, DP&L states please see OCC 8<sup>th</sup> Set INT-499, Attachment 1, DP&L-AIR 0007417. Out of the \$12,655,032 of expenses in the test year, \$12,573,498 are non-labor expenses. Moreover, \$12,640,904 is related to Energy Efficiency, which has been eliminated from the test year.

Witness Responsible: Kurt Tornquist and Emily Rabb

INT-502. Regarding Schedule C-7, line 9 (Miscellaneous Customer Service and Informational Expenses). What is the business purpose of each test year non-labor expense element contained within the \$12,573,498 of total company expense proposed by the Company in Account 910?

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome), 3 (privileged and work product), 4 (proprietary), 6 (calls for narrative answer), 9 (vague or undefined), 10 (possession of DP&L's unregulated affiliate). DP&L objects because the term “business purpose” is vague and not defined. DP&L further objects because this request seeks such information for a large number of entries set forth in OCC 8<sup>th</sup> Set INT-499 – Attachment 1, DP&L-AIR 0007417, which is not kept in the ordinary course of business and would be unduly burdensome to provide.

Witness Responsible: Kurt Tornquist and Emily Rabb

**REQUESTS FOR PRODUCTION OF DOCUMENTS**

RPD-167. In support of your response to INT-450, please provide supporting reports, analyses, workpapers and other documentation for individually significant transactions with such itemization.

**RESPONSE:** General Objections Nos. 2 (unduly burdensome), 9 (vague or undefined). Subject to all general objections, DP&L states please see DP&L-AIR 0007418 – DP&L-AIR 0007419.

RPD-172. [REDACTED]  
[REDACTED]  
[REDACTED]

**RESPONSE:** [REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
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[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

[REDACTED]

RPD-173.

[REDACTED]

**RESPONSE:**

[REDACTED]

RPD-174.

[REDACTED]

**RESPONSE:**

[REDACTED]

RPD-175. If your response to INT-471 is affirmative, please provide complete copies of flight logs and all other documents associated with or supportive of aircraft charges to DP&L in the test year.

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome), 4 (proprietary), 9 (vague or undefined), 10 (possession of DP&L's unregulated affiliate). Subject to all general objections, DP&L states please see the Company's response to OCC INT-471.

RPD-176.

[REDACTED]

**RESPONSE:**

[REDACTED]

RPD-177. If your response to INT-474 is affirmative, provide complete copies of all prior rate orders, accounting authority orders, and other documents associated with or relied upon by the Company to defer such costs.

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome), 3 (privileged and work product), 7 (not in DP&L's possession or available on PUCO website), 9 (vague or undefined). DP&L further objects to this request because it seeks an

answer to a pure legal question that would reveal trial preparation materials protected by the work product doctrine. OCC has not demonstrated good cause as required by Rule 26(B)(3). OCC has not demonstrated that the information sought is directly at issue in the case, nor has it shown that the need for the information is compelling or cannot be obtained elsewhere.

RPD-179. If your response to INT-479 is affirmative, please provide all calculations and source documents relied upon to determine the gross receipts that are subject to Commercial Activity Tax in each quarter of calendar year 2015 and provide copies of tax returns filed on behalf of the Company to determine the amounts of tax actually payable on such gross receipts.

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome), 3 (privileged and work product), 4 (proprietary), 9 (vague or undefined), 12 (seeks information that DP&L does not know at this time). Subject to all general objections, DP&L states that this RPD requests information held by unregulated affiliates of DP&L, and therefore the information will not be provided.

RPD-180. Please provide copies of all electronic files, workpapers and all other documents relied upon, and provide detailed calculations supportive of your response to INT-482, including supporting documentation and calculations for each individual element of the Company's Miscellaneous Expense Adjustments listed on Schedule C-3.21.

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome), 3 (privileged and work product), 4 (proprietary), 7 (not in DP&L's possession or available on

PUCO website), 9 (vague or undefined). The information sought by this document request is privileged and work product. OCC has not demonstrated good cause. OCC has not demonstrated that the information sought is directly at issue in the case, nor has it shown that the need for the information is compelling or cannot be obtained elsewhere.

RPD-186. Provide copies of vendor invoices, vendor contracts and other documentation supportive of any discrete charges exceeding \$50,000 associated with your responses to INT-497 and INT-498.

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome), 4 (proprietary), 9 (vague or undefined), 10 (possession of DP&L's unregulated affiliate). Subject to all general objections, DP&L states please see DP&L-AIR 0007413 – DP&L-AIR 0007416.

RPD-187. Provide copies of vendor invoices, vendor contracts and other documentation supportive of any discrete charges exceeding \$50,000 associated with your responses to INT-499 and INT-500.

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome), 4 (proprietary), 9 (vague or undefined), 10 (possession of DP&L's unregulated affiliate). Subject to all general objections, DP&L states that all discrete charges exceeding \$50,000 in response to INT-499 and INT-500 relate to Energy Efficiency, which has been eliminated from the test year and is not included in the Company's revenue requirement. Accordingly, the information requested is not relevant and will not

be provided. Subject to all general objections, DP&L has provided updated actual Energy Efficiency expenses set forth in WPC-3.5.

RPD-188. Provide copies of vendor invoices, vendor contracts and other documentation supportive of any discrete charges exceeding \$50,000 associated with your responses to INT-501 and INT-502.

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome), 4 (proprietary), 9 (vague or undefined), 10 (possession of DP&L's unregulated affiliate). Subject to all general objections, DP&L states that all discrete charges exceeding \$50,000 in response to INT-501 and INT-502 relate to Energy Efficiency, which has been eliminated from the test year and is not included in the Company's revenue requirement. Accordingly, the information requested is not relevant and will not be provided. Subject to all general objections, DP&L has provided updated actual Energy Efficiency expenses set forth in WPC-3.5.

RPD-193. Please provide a letter signed by a corporate officer attesting to the fact that the 2016 budget submitted in response to RPD-192 is the actual budget approved by the President and Board of Directors of the Company.

**RESPONSE:** General Objections Nos. 1 (relevance), 4 (proprietary), 9 (vague or undefined), 12 (seeks information that DP&L does not know at this time). DP&L further objects to this request to the extent that it attempts to use a document request to require a representative of DP&L to certify the existence of certain facts. Subject to all general objections, DP&L states please see PUCO Staff DR 03 Attachment 2, DP&L-AIR 0007305.



Respectfully submitted,

/s/ Michael J. Schuler

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**CERTIFICATE OF SERVICE**

I certify that a copy of the foregoing The Dayton Power and Light Company's Supplemental Objections and Responses to The Office of the Ohio Consumers' Counsel's Interrogatories and Request for Production of Documents, Eighth Set, February 25, 2016, has been served via electronic mail upon the following counsel of record, this 30th day of March, 2016:

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/s/ Jeffrey S. Sharkey  
Jeffrey S. Sharkey

OCC's 9<sup>th</sup> Set of **CONFIDENTIAL** Discovery to Dayton Power and  
Light  
is Intentionally Omitted.



## Office of the Ohio Consumers' Counsel

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April 1, 2016

### VIA EMAIL

Jeffrey S. Sharkey  
Faruki Ireland & Cox P.L.L.  
110 North Main Street, Suite 1600  
Dayton, Ohio 45202  
jsharkey@ficlaw.com

Dear Mr. Sharkey,

Thank you for your responses and objections to OCC's eighth and ninth sets of discovery requests. Attached we have provided our follow-up to your objections and responses to OCC's interrogatories and requests for the production of documents. We reserve the right to send additional follow-up on any interrogatory or request for production of documents. Please contact me at your convenience if you would like to discuss any issues you have with the below.

Best regards,

Christopher Healey

CC: Martin A. Foos (mfoos@ficlaw.com)  
Jodi Bair (jodi.bair@occ.ohio.gov)  
Ajay Kumar (ajay.kumar@occ.ohio.gov)

OCC has identified the following interrogatories and requests for the production of documents that require additional information from DP&L:

**Set 8**

INT-454. Regarding Workpaper E-4.1a, page 1, line 5; Response to Staff 11-01, Attachment 1 (Residential Non-Heating KWH). According to this workpaper, the Company has forecasted test year KWH sales to Residential Non-Heating customers at levels lower than actual KWH sales to such customers in prior years 2012, 2013 and 2014. Please explain the basis for the Company's belief that its forecasted level of sales to this customer class is reasonable despite higher historical actual sales levels.

DP&L Response: General Objections Nos. 2 (unduly burdensome), 5 (inspection of business records), 6 (calls for narrative answer), 13 (mischaracterization). Subject to all general objections, DP&L states that as stated in Company Witness Adams' testimony, the billing determinants included in Workpaper E-4.1a are comprised of actuals for the period June through September 2015 and a forecast for the Period October 2015 through May 2016 based on the Company's LTFR as filed with the Commission in Case No. 15-663-EL-FOR. The forecasted part of the test year billing determinants was derived from five years of historical billing data, billing data that includes the years 2012, 2013 and 2014.

OCC Response: This response does not address the reasonableness of the forecasted level of sales.

INT-455. Regarding Workpaper E-4.1a, page 1, lines 15, 16 and 18; Response to Staff 11-01, Attachment 1 (Secondary Service KWH). According to this workpaper, the Company has forecasted test year KWH sales to Secondary Service customers at levels lower than actual KWH sales to such customers in prior years 2012, 2013 and 2014. Please explain the basis for the Company's belief that its forecasted level of sales to this customer class is reasonable despite higher historical actual sales levels.

DP&L Response: General Objections Nos. 2 (unduly burdensome), 5 (inspection of business records), 6 (calls for narrative answer), 13 (mischaracterization). Subject to all general objections, DP&L states please see the Company's response to OCC INT-454. In addition, the Secondary Service billing determinants presented on PUCO DR 11-01 Attachment 1, DP&L-AIR 0002671, include both Secondary and Secondary Max Charge data.

OCC Response: This response does not address the reasonableness of the forecasted level of sales.

INT-456. Regarding Workpaper E-4.1a, page 1, lines 21, 22 and 24; Response to Staff 11-01, Attachment 1 (Primary Service KWH). According to this workpaper, the Company has forecasted test year KWH sales to Primary Service customers at levels lower than actual KWH sales to such customers in prior years 2012, 2013 and 2014. Please explain the basis for the Company's belief that its forecasted level of sales to this customer class is reasonable despite higher historical actual sales levels.

DP&L Response: General Objections Nos. 2 (unduly burdensome), 5 (inspection of business records), 6 (calls for narrative answer), 13 (mischaracterization). Subject to all general objections, DP&L states please see the Company's response to OCC INT-454. In addition, the Primary Service billing determinants presented on PUCO DR 11-01 Attachment 1, DP&L-AIR 0002671, include both Primary and Primary Max Charge data.

OCC Response: This response does not address the reasonableness of the forecasted level of sales.



INT-460. Regarding Schedule B-6, page 1, line 13; Response to Staff 28, DP&L-AIR 0002144 (Unamortized Investment Tax Credits). Please explain the reasons that the Company has included all of the \$646,120 of unamortized ITC balances associated with its “Distribution” function as a reduction to rate base, but none of the \$723,748 of “General/Other” unamortized ITC balances shown in DP&L-AIR 0002144.

DP&L Response: General Objections Nos. 6 (calls for narrative answer), 13 (mischaracterization). Subject to all general objections, DP&L states it will supplement this response.

OCC Response: Under applicable PUCO precedent, a promise to “supplement” a response is considered non-responsive. Please provide a response.

INT-461. Regarding your response to INT-460, if an allocation of General/Other unamortized ITC should be in rate base, please provide calculations supportive of this revision.

DP&L Response: General Objections Nos. 1 (relevance), 2 (unduly burdensome), 5 (inspection of business records), 13 (mischaracterization). Subject to all general objections, DP&L states it will supplement this response.

OCC Response: Under applicable PUCO precedent, a promise to “supplement” a response is considered non-responsive. Please provide a response.

INT-462. Regarding Schedule C-4.1, page 2, line 17; Response to Staff 28, DP&L-AIR 0002144 (Unamortized Investment Tax Credits). For what reasons has the Company included only \$169,278 as “unadjusted jurisdictional” Amortization of Deferred Federal Investment Tax Credits in determining test year income tax expenses?

DP&L Response: General Objections Nos. 6 (calls for narrative answer), 13 (mischaracterization). Subject to all general objections, DP&L states it will supplement this response.

OCC Response: Under applicable PUCO precedent, a promise to “supplement” a response is considered non-responsive. Please provide a response.

INT-465. If your response to INT-464 is negative, please provide a detailed calculation showing the impacts upon Accumulated Deferred Income Taxes that would result from accounting for the PATH Act and explain whether and why the Company opposes reflecting such changes in test year rate base.

DP&L Response: General Objections Nos. 2 (unduly burdensome), 5 (inspection of business records), 9 (vague or undefined), 11 (calls for a legal conclusion). DP&L objects to this request because it requests information that is attorney-client privileged.

OCC Response: Please explain the basis for your assertion of the attorney-client privilege.

INT-477. Regarding response to Staff DR 12-01, Attachment 1 (Rate Case Expense). For what reasons has the Company proposed only a two year amortization of DRC and ESP expenses, rather than some longer period of time more consistent with the Company's historical frequency of filing rate cases?

DP&L Response: General Objections Nos. 1 (relevance), 3 (privileged and work product), 6 (calls for narrative answer), 9 (vague or undefined), 11 (calls for a legal conclusion), 13 (mischaracterization). DP&L further objects because the request is duplicative of INT-398 of OCC's Sixth Set of Interrogatories and Requests for Production of Documents. Subject to all general objections, please see the response the Company's response to OCC INT-398.

OCC Response: Please see OCC's response regarding INT-398 in OCC's March 25, 2016 letter to Mr. Sharkey.

INT-482. Regarding the testimony of Craig Forestal, page 12, line 5 (Miscellaneous Expense Adjustments). According to Mr. Forestal, “This adjustment includes the results of a detailed review of the operation and maintenance expense accounts activity for the test year.” He also lists certain “[e]xamples of items included in this adjustment” in his testimony. What were the specific review criteria and sets of data reviewed by Mr. Forestal to determine the amounts included within his adjustment and to conclude that no other adjustments to test year data under such criteria were needed?

DP&L Response: General Objections Nos. 1 (relevance), 3 (privileged and work product), 4 (proprietary), 5 (inspection of business records), 7 (not in DP&L's possession or available on PUCO website), 9 (vague or undefined), 13 (mischaracterization). The information sought by this interrogatory is privileged and work product. OCC has not demonstrated good cause. OCC has not demonstrated that the information sought is directly at issue in the case, nor has it shown that the need for the information is compelling or cannot be obtained elsewhere.

OCC Response: This question asks what criteria and data Mr. Forestal reviewed for his analysis. Please explain how identifying this criteria and data would be protected by attorney-client privilege or as work product.

INT-483. Please state all assumptions made and provide detailed calculations supportive of your response to INT-482, including supporting calculations for each individual element of the Company's Miscellaneous Expense Adjustments listed on Schedule C-3.21.

DP&L Response: General Objections Nos. 2 (unduly burdensome), 3 (privileged and work product), (proprietary), 5 (inspection of business records), 6 (calls for narrative answer), 7 (not in DP&L's possession or available on PUCO website), 9 (vague or undefined). The information sought by this interrogatory is privileged and work product. OCC has not demonstrated good cause. OCC has not demonstrated that the information sought is directly at issue in the case, nor has it shown that the need for the information is compelling or cannot be obtained elsewhere.

OCC Response: This question asks for assumptions and calculations to support Mr. Forestal's analysis. Please explain how these assumptions and calculations are protected by attorney-client privilege or the work product doctrine.

INT-484. Regarding Workpaper C-9.1c, page 3 (Payroll Hours/Costs data). What are the comparable calendar year 2015 amounts that can be used to expand the Lines 2-17 for “DP&L-Union” and Lines 21-36 for “DP&L Non-Union” so as to add calendar year 2015 data?

DP&L Response: General Objections Nos. 1 (relevance), 2 (unduly burdensome), 3 (privileged and work product), 4 (proprietary), 5 (inspection of business records), 9 (vague or undefined), 12 (seeks information that DP&L does not know at this time). DP&L further objects because the request is irrelevant and unduly burdensome, and DP&L has no obligation to update workpapers. Subject to all general objections, DP&L states it will supplement this response.

OCC Response: Under applicable PUCO precedent, a promise to “supplement” a response is considered non-responsive. Please provide a response.

INT-485. Regarding Workpaper C-9.1c, page 4 (Payroll Hours/Costs data). What are the comparable January 2015 through December 2015 monthly amounts that can be used to compare to the Lines 2-17 for “DP&L-Union” and Lines 21-36 for “DP&L Non-Union” shown for the 4&8 test year, so as to understand how calendar year 2015 data on a monthly basis compares to the proposed test year monthly values?

DP&L Response: General Objections Nos. 1 (relevance), 2 (unduly burdensome), 3 (privileged and work product), 4 (proprietary), 5 (inspection of business records), 9 (vague or undefined), 12 (seeks information that DP&L does not know at this time). DP&L further objects because the request is irrelevant and unduly burdensome, and DP&L has no obligation to update workpapers. Subject to all general objections, DP&L states it will supplement this response.

OCC Response: Under applicable PUCO precedent, a promise to “supplement” a response is considered non-responsive. Please provide a response.

INT-486. Regarding Workpaper C-9.1c, Lines 2-4 at page 3 versus page 4 (Union Payroll Hours). From 2010 through 2014, the Company was able to reduce the required number of Union straight-time and union total labor hours (including overtime) each year, but for the proposed test year, the trend is reversed and proposed Union straight-time and total hours are higher than in all historical years since 2011. Please explain the basis for this change, including all applicable calculation in support of your response.

DP&L Response: General Objections Nos. 1 (relevance), 2 (unduly burdensome), 4 (proprietary), 5 (inspection of business records), 6 (calls for narrative answer), 9 (vague or undefined), 12 (seeks information that DP&L does not know at this time), 13 (mischaracterization). Subject to all general objections, DP&L states it will supplement this response.

OCC Response: Under applicable PUCO precedent, a promise to “supplement” a response is considered non-responsive. Please provide a response.

INT-490. Regarding Schedule C-10.1, page 2, line 28 (Miscellaneous Deferred Debits). Which of the individual Miscellaneous Deferred Debit items, as of Date Certain September 30, 2015, that sum to the \$31,248,458 total at that date, have been explicitly authorized by the PUCO or some other regulatory authority?

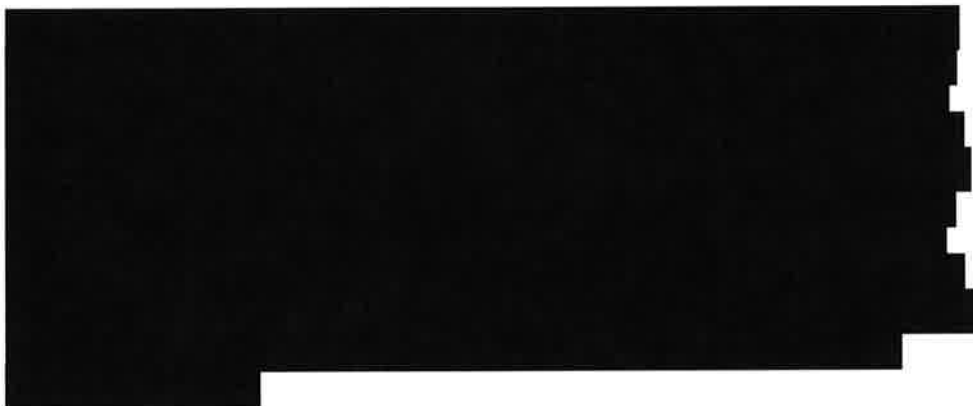
DP&L Response: General Objections Nos. 1 (relevance), 2 (unduly burdensome), 3 (privileged and work product), 6 (calls for narrative answer), 7 (not in DP&L's possession or available on PUCO website), 9 (vague or undefined), 11 (calls for a legal conclusion). DP&L objects because the information can be obtained as easily by OCC. DP&L further objects to this request because it seeks an answer to a pure legal question, that would reveal attorney-client privileged information and trial preparation materials protected by the work product doctrine. OCC has not demonstrated good cause as required by Rule 26(8)(3). OCC has not demonstrated that the information sought is directly at issue in the case, nor has it shown that the need for the information is compelling or cannot be obtained elsewhere.

OCC Response: DP&L provided a response to a similar request from Staff in Staff DR 5 (and OCC 488). Please explain why DP&L can provide a response to Staff DR 5 but not OCC INT-490.

INT-492.



DP&L Response:



OCC Response:



INT-494. Regarding Schedule C-10.1, page 4, line 23 (Other Regulatory Liabilities). Which of the individual Other Regulatory Liability items, as of Date Certain September 30, 2015, that sum to the \$24,938.230 total at that date, have been explicitly created by action of the PUCO or some other regulatory authority?

DP&L Response: General Objections Nos. 1 (relevance), 2 (unduly burdensome), 3 (privileged and work product), 6 (calls for narrative answer), 7 (not in DP&L's possession or available on PUCO website), 9 (vague or undefined), 11 (calls for a legal conclusion). DP&L objects because the information can be obtained as easily by OCC. DP&L further objects to this request because it seeks an answer to a pure legal question that would reveal attorney-client privileged information trial preparation materials protected by the work product doctrine. OCC has not demonstrated good cause as required by Rule 26(8)(3). OCC has not demonstrated that the information sought is directly at issue in the case, nor has it shown that the need for the information is compelling or cannot be obtained elsewhere.

OCC Response: DP&L provided a response to a similar request from Staff in Staff DR 5 (and OCC 488). Please explain why DP&L can provide a response to Staff DR 5 but not OCC INT-494.

INT-497.

DP&L Response:

OCC Response:

INT-498.

[REDACTED]

DP&L Response:

[REDACTED]

OCC Response:

[REDACTED]

INT-499. Regarding Schedule C-7, line 7; Supplemental Information (C)(15) (Informational and Instructional Expenses). What are the monthly expense amounts by payee of each test year non-labor expense element contained within the \$2,270,531 of total company expense proposed by the Company in Account 909?

DP&L Response: General Objections Nos. 1 (relevance), 2 (unduly burdensome), 4 (proprietary), 5 (inspection of business records), 9 (vague and undefined), 10 (possession of DP&L's unregulated affiliate). Subject to all general objections, DP&L states please see OCC 8th Set INT-499, Attachment 1, DP&L-AIR 0007417. \$2,219,303 of the \$2,270,531 of expenses in the test year is related to Energy Efficiency, which has been eliminated from the test year.

OCC Response: This attachment lists charges by vendor for only the four actual months of the test year and does not support the full test year. It also includes large amounts for "spreadsheet," "Mass Allocation," "Project Accounting," and "Manual," but without explanation, it is not clear what these lines mean. Please supplement your response to address these issues.



INT-500. Regarding Schedule C-7, line 7; Supplemental Information (C)(15) (Informational and Instructional Expenses). What is the business purpose of each test year non-labor expense element contained within the \$2,270,531 of total company expense proposed by the Company in Account 909?

DP&L Response: General Objections Nos. 1 (relevance), 2 (unduly burdensome), 3 (privileged and work product), 4 (proprietary), 6 (calls for narrative answer), 9 (vague or undefined), 10 (possession of DP&L's unregulated affiliate). DP&L objects because the term "business purpose" is not defined. DP&L further objects because this request seeks such information for a large number of entries set forth in OCC 8th Set INT-499 – Attachment 1, DP&L-AIR 0007417, which is not kept in the ordinary course of business and would be unduly burdensome to provide.

OCC Response: Please see OCC's response regarding INT-498 for "business purpose." Please explain why it would be unduly burdensome to respond to INT-500.

INT-501. Regarding Schedule C-7, line 9 (Miscellaneous Customer Service and Informational Expenses). What are the monthly expense amounts by payee of each test year non-labor expense element contained within the \$12,573,498 of total company expense proposed by the Company in Account 910?

DP&L Response: General Objections Nos. 1 (relevance), 2 (unduly burdensome), 4 (proprietary), 5 (inspection of business records), 10 (possession of DP&L's unregulated affiliate). Subject to all general objections, DP&L states please see OCC 8th Set INT-499, Attachment 1, DP&L-AIR 0007417. Out of the \$12,655,032 of expenses in the test year, \$12,573,498 are non-labor expenses. Moreover, \$12,640,904 is related to Energy Efficiency, which has been eliminated from the test year.

OCC Response: Please see OCC's response on INT-499 regarding DP&L-AIR 0007417 and supplement your response to INT-501 accordingly.

INT-502. Regarding Schedule C-7, line 9 (Miscellaneous Customer Service and Informational Expenses). What is the business purpose of each test year non-labor expense element contained within the \$12,573,498 of total company expense proposed by the Company in Account 910?

DP&L Response: General Objections Nos. 1 (relevance), 2 (unduly burdensome), 3 (privileged and work product), 4 (proprietary), 6 (calls for narrative answer), 9 (vague or undefined), 10 (possession of DP&L's unregulated affiliate). DP&L objects because the term "business purpose" is vague and not defined. DP&L further objects because this request seeks such information for a large number of entries set forth in OCC 8th Set INT-499 – Attachment 1, DP&L-AIR 0007417, which is not kept in the ordinary course of business and would be unduly burdensome to provide.

OCC Response: Please see OCC's response on INT-499 regarding DP&L-AIR 0007417 and supplement your response to INT-502 accordingly.

RPD-172.

DP&L Response:

OCC Response:

RPD-173.

[REDACTED]

DP&L Response:

[REDACTED]

OCC Response:

[REDACTED]

RPD-174.

[REDACTED]

DP&L Response:

[REDACTED]

OCC Response:

[REDACTED]

RPD-177. If your response to INT-474 is affirmative, provide complete copies of all prior rate orders, accounting authority orders, and other documents associated with or relied upon by the Company to defer such costs.

DP&L Response: General Objections Nos. 1 (relevance), 2 (unduly burdensome), 3 (privileged and work product), 7 (not in DP&L's possession or available on PUCO website), 9 (vague or undefined). DP&L further objects to this request because it seeks an answer to a pure legal question that would reveal trial preparation materials protected by the work product doctrine. OCC has not demonstrated good cause as required by Rule 26(B)(3). OCC has not demonstrated that the information sought is directly at issue in the case, nor has it shown that the need for the information is compelling or cannot be obtained elsewhere.

OCC Response: RPD-177 asks DP&L to identify orders and documents that it relied upon. Please explain how identifying these orders and documents is a legal question and how it is protected by the work product doctrine.

RPD-180. Please provide copies of all electronic files, workpapers and all other documents relied upon, and provide detailed calculations supportive of your response to INT-482, including supporting documentation and calculations for each individual element of the Company's Miscellaneous Expense Adjustments listed on Schedule C-3.21.

DP&L Response: General Objections Nos. 1 (relevance), 2 (unduly burdensome), 3 (privileged and work product), 4 (proprietary), 7 (not in DP&L's possession or available on PUCO website), 9 (vague or undefined). The information sought by this document request is privileged and work product. OCC has not demonstrated good cause. OCC has not demonstrated that the information sought is directly at issue in the case, nor has it shown that the need for the information is compelling or cannot be obtained elsewhere.

OCC Response: Please explain the basis for your assertion that these documents are protected by privilege or the work product doctrine.

RPD-181. Please explain and provide copies of all documents and calculations supportive of your response to INT-486.

DP&L Response: General Objections Nos. 1 (relevance), 2 (unduly burdensome), 4 (proprietary), 9 (vague or undefined), 12 (seeks information that DP&L does not know at this time). Subject to all general objections, DP&L states it will supplement this response.

OCC Response: Under applicable PUCO precedent, a promise to “supplement” a response is considered non-responsive. Please provide a response.

RPD-183. Please provide copies of, or complete references, to PUCO Orders and other sources of regulatory authority associated with or supportive of your response to INT-490.

DP&L Response: General Objections Nos. 1 (relevance), 2 (unduly burdensome), 3 (privileged and work product), 7 (not in DP&L's possession or available on PUCO website), 9 (vague or undefined), 11 (calls for a legal conclusion). DP&L objects because the information can be obtained as easily by OCC. DP&L further objects to this request because it seeks an answer to a pure legal question that would reveal attorney-client privileged information and trial preparation materials protected by the work product doctrine. OCC has not demonstrated good cause as required by Rule 26(8)(3). OCC has not demonstrated that the information sought is directly at issue in the case, nor has it shown that the need for the information is compelling or cannot be obtained elsewhere.

OCC Response: Please see OCC's response regarding INT-490 and supplement your response to RPD-183 accordingly.

RPD-184. Please provide copies of, or complete references to, PUCO Orders and other sources of regulatory authority associated with or supportive of your response to INT-492.

DP&L Response: General Objections Nos. 1 (relevance), 2 (unduly burdensome), 7 (not in DP&L's possession or available on PUCO website), 9 (vague or undefined), 11 (calls for a legal conclusion). Subject to all general objections, DP&L states that it does not possess responsive documents.

OCC Response: Please see OCC's response regarding INT-492 and supplement your response to RPD-184 accordingly.

RPD-185. Please provide copies of, or complete references to, PUCO Orders and other sources of regulatory authority associated with or supportive of your response to INT-494.

DP&L Response: General Objections Nos. 1 (relevance), 2 (unduly burdensome), 3 (privileged and work product), 7 (not in DP&L's possession or available on PUCO website), 9 (vague or undefined), 11 (calls for a legal conclusion). DP&L objects because the information can be obtained as easily by OCC. DP&L further objects to this request because it seeks an answer to a pure legal question that would reveal attorney-client privileged information and trial preparation materials protected by the work product doctrine. OCC has not demonstrated good cause as required by Rule 26(8)(3). OCC has not demonstrated that the information sought is directly at issue in the case, nor has it shown that the need for the information is compelling or cannot be obtained elsewhere.

OCC Response: Please see OCC's response regarding INT-494 and supplement your response to RPD-185 accordingly.

**Set 9**

INT-506.

[REDACTED]

DP&L Response:

[REDACTED]

OCC Response:

[REDACTED]

INT-507.

[REDACTED]

DP&L Response:

[REDACTED]

OCC Response:

[REDACTED]

INT-508.

[REDACTED]

DP&L Response:

[REDACTED]

OCC Response:

[REDACTED]

INT-509.

[REDACTED]

DP&L Response:

[REDACTED]

OCC Response:

[REDACTED]



RPD-194.

[REDACTED]

DP&L Response:

[REDACTED]

OCC Response:

[REDACTED]

**BEFORE  
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of the	)	Case No. 15-1830-EL-AIR
Dayton Power and Light Company for an	)	
Increase in Electric Distribution Rates.	)	
In the Matter of the Application of the	)	Case No. 15-1831-EL-AAM
Dayton Power and Light Company for	)	
Approval to Change Accounting Methods.	)	
In the Matter of the Application of the	)	Case No. 15-1832-EL-ATA
Dayton Power and Light Company for Tariff	)	
Approval.	)	

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**DAYTON POWER AND LIGHT COMPANY'S SECOND SUPPLEMENTAL  
OBJECTIONS AND RESPONSES TO THE OFFICE OF THE OHIO CONSUMERS'  
COUNSEL'S INTERROGATORIES AND REQUESTS FOR PRODUCTION  
OF DOCUMENTS, EIGHTH SET, DATED FEBRUARY 25, 2016**

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The Dayton Power and Light Company ("DP&L") objects and responds to The  
Ohio Consumers' Counsel's Interrogatories and Requests for Production of Documents  
Propounded Upon Dayton Power and Light Company, Eighth Set, February 25, 2016, as follows.

**GENERAL OBJECTIONS**

1. DP&L objects to and declines to respond to each and every discovery request to the extent that it seeks information that is irrelevant and is not reasonably calculated to lead to the discovery of admissible evidence. Ohio Admin. Code § 4901-1-16(B).
  
2. DP&L objects to and declines to respond to each and every discovery request to the extent that it is harassing, unduly burdensome, oppressive or overbroad. Ohio Admin. Code §§ 4901-1-16(B) and 4901-1-24(A).

3. DP&L objects to each and every discovery request to the extent that it seeks information that is privileged by statute or common law, including privileged communications between attorney and client or attorney work product. Ohio Admin. Code § 4901-1-16(B). Such material or information shall not be provided, and any inadvertent disclosure of material or information protected by the attorney-client privilege, the attorney work product doctrine or any other privilege or protection from discovery is not intended and should not be construed to constitute a waiver, either generally or specifically, with respect to such information or material or the subject matter thereof.

4. DP&L objects to each and every discovery request to the extent that it seeks information that is proprietary, competitively sensitive or valuable, or constitutes trade secrets. Ohio Admin. Code § 4901-1-24(A).

5. To the extent that interrogatories seek relevant information that may be derived from the business records of DP&L or from an examination or inspection of such records and the burden of deriving the answer is the same for the party requesting the information as it is for DP&L, DP&L may specify the records from which the answer may be derived or ascertained and afford the party requesting the information the opportunity to examine or inspect such records. Ohio Admin. Code § 4901-1-19(D).

6. DP&L objects to each and every interrogatory that can be answered more efficiently by the production of documents or by the taking of depositions. Under the comparable Ohio Civil Rules, "[a]n interrogatory seeks an admission or it seeks information of major significance in the trial or in the preparation for trial. It does not contemplate an array of details or outlines of evidence, a function reserved by rules for depositions." Penn Cent. Transp.

Co. v. Armco Steel Corp., 27 Ohio Misc. 76, 77, 272 N.E.2d 877, 878 (Montgomery Cty. 1971).

As Penn further noted, interrogatories that ask one to "describe in detail," "state in detail," or "describe in particulars" are "open end invitation[s] without limit on its comprehensive nature with no guide for the court to determine if the voluminous response is what the party sought in the first place." Id., 272 N.E.2d at 878.

7. DP&L objects to each and every discovery request to the extent that it calls for information that is not in DP&L's current possession, custody, or control or could be more easily obtained through third parties or other sources. Ohio Admin. Code § 4901-1-19(C) and 4901-1-20(D). DP&L also objects to each and every discovery request that seeks information that is already on file with the Public Utilities Commission of Ohio or the Federal Energy Regulatory Commission. To the extent that each and every discovery request seeks information available in pre-filed testimony, pre-hearing data submissions and other documents that DP&L has filed with the Commission in the pending or previous proceedings, DP&L objects to it. Ohio Admin. Code § 4901-1-16(G).

8. DP&L reserves its right to redact confidential or irrelevant information from documents produced in discovery. All documents that have been redacted will be stamped as such.

9. DP&L objects to each and every discovery request to the extent that it is vague or ambiguous or contains terms or phrases that are undefined and subject to varying interpretation or meaning, and may, therefore, make responses misleading or incorrect.

10. DP&L objects to any discovery request to the extent that it calls for information not in its possession, but in the possession of DP&L's unregulated affiliates.

11. DP&L objects to each and every discovery request to the extent that it calls for a legal conclusion, and thus seeks information that cannot be sponsored by a witness.

12. DP&L objects because these discovery requests seek information that DP&L does not know at this time.

13. DP&L objects to the request to the extent that it mischaracterizes previous statements or information or is an incomplete recitation of past statements or information or takes those statements or information outside of the context in which they were made.

**INTERROGATORIES**

INT-484. Regarding Workpaper C-9.1c, page 3 (Payroll Hours/Costs data). What are the comparable calendar year 2015 amounts that can be used to expand the Lines 2-17 for "DP&L-Union" and Lines 21-36 for "DP&L Non-Union" so as to add calendar year 2015 data?

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome), 3 (privileged and work product), 4 (proprietary), 5 (inspection of business records), 9 (vague or undefined), 12 (seeks information that DP&L does not know at this time). DP&L further objects because the request is irrelevant and unduly burdensome, and DP&L has no obligation to update workpapers. Subject to all general objections, DP&L states please refer to the response to PUCO DR 108-01, which is an update of the C-9 schedules. The full year of actual 2015 is on page 3 of the tab WPC-9.1c. The actual 2015 amounts for the months of June through December 2015 can be found on that same tab, on page 4. For the monthly employee counts for 2015, please refer to OCC INT-323.

Witness Responsible: Yvonna K. Steadman

INT-485. Regarding Workpaper C-9.1c, page 4 (Payroll Hours/Costs data). What are the comparable January 2015 through December 2015 monthly amounts that can be used to compare to the Lines 2-17 for "DP&L-Union" and Lines 21-36 for "DP&L Non-Union" shown for the 4&8 test year, so as to understand how calendar year 2015 data on a monthly basis compares to the proposed test year monthly values?

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome), 3 (privileged and work product), 4 (proprietary), 5 (inspection of business records), 9 (vague or undefined), 12 (seeks information that DP&L does not know at this time). DP&L further objects because the request is irrelevant and unduly burdensome, and DP&L has no obligation to update workpapers, particularly those outside of the test year. Subject to all general objections, DP&L states please refer to the response to OCC INT-484.

Witness Responsible: Yvonna K. Steadman

INT-486. Regarding Workpaper C-9.1c, Lines 2-4 at page 3 versus page 4 (Union Payroll Hours). From 2010 through 2014, the Company was able to reduce the required number of Union straight-time and union total labor hours (including overtime) each year, but for the proposed test year, the trend is reversed and proposed Union straight-time and total hours are higher than in all historical years since 2011. Please explain the basis for this change, including all applicable calculation in support of your response.

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome), 4 (proprietary), 5 (inspection of business records), 6 (calls for narrative answer), 9 (vague or undefined), 12 (seeks information that DP&L does not know at this time), 13 (mischaracterization). Subject to all general objections, DP&L states please refer to the response to OCC INT-484. The actual overtime hours for 2015 reported on the updated WPC-9.1c in PUCO DR 108-01 Attachment 1 referenced therein are very much in line with the 2014 actual overtime hours. The overtime hours reported in the test year projected months were a computation based upon the projected overtime labor dollars; or, in other words, the overtime dollars drove the overtime hours, the hours did not drive the dollars. The basis used to determine the overtime dollars-to-hours relationship may have caused an overstatement of the projected overtime hours. But, because the overtime labor dollars (which are in line with the projections) drove the calculation for the test year, any possible overstatement of hours would have had no impact on the revenue requirement.

Witness Responsible: Yvonna K. Steadman



**REQUESTS FOR PRODUCTION OF DOCUMENTS**

RPD-181. Please explain and provide copies of all documents and calculations supportive of your response to INT-486.

RESPONSE: General Objections Nos. 1 (relevance), 2 (unduly burdensome), 4 (proprietary), 9 (vague or undefined), 12 (seeks information that DP&L does not know at this time). Subject to all general objections, DP&L states please refer to the response to INT-486. Additionally, DP&L already provided all relevant documents in response to PUCO DR 57.

Respectfully submitted,

/s/ Michael J. Schuler

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**CERTIFICATE OF SERVICE**

I certify that a copy of the foregoing The Dayton Power and Light Company's Second Supplemental Objections and Responses to The Office of the Ohio Consumers' Counsel's Interrogatories and Request for Production of Documents, Eighth Set, February 25, 2016, has been served via electronic mail upon the following counsel of record, this 6th day of April, 2016:

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/s/ Jeffrey S. Sharkey  
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OCC's 9<sup>th</sup> Set of **CONFIDENTIAL** Discovery to Dayton Power and

Light

is Intentionally Omitted.

**BEFORE  
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of The ) Case No. 15-1830-EL-AIR  
Dayton Power and Light Company for )  
an Increase in Electric Distribution )  
Rates. )

In the Matter of the Application of The ) Case No. 15-1831-EL-AAM  
Dayton Power and Light Company for )  
Approval to Change Accounting )  
Methods. )

In the Matter of the Application of The ) Case No. 15-1832-EL-ATA  
Dayton Power and Light Company for )  
Tariff Approval. )

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**THE DAYTON POWER AND LIGHT COMPANY'S OBJECTIONS  
AND RESPONSES TO THE OFFICE OF THE OHIO CONSUMERS'  
COUNSEL'S INTERROGATORIES AND REQUEST FOR PRODUCTION  
OF DOCUMENTS, FIFTH SET, JANUARY 29, 2016**

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The Dayton Power and Light Company ("DP&L") objects and responds to The Office of the Ohio Consumers' Counsel's Interrogatories and Requests for Production of Documents Propounded Upon Dayton Power and Light Company, Fifth Set, January 29, 2016, as follows.

**GENERAL OBJECTIONS**

1. DP&L objects to and declines to respond to each and every discovery request to the extent that it seeks information that is irrelevant and is not reasonably calculated to lead to the discovery of admissible evidence. Ohio Admin. Code § 4901-1-16(B).



2. DP&L objects to and declines to respond to each and every discovery request to the extent that it is harassing, unduly burdensome, oppressive or overbroad. Ohio Admin. Code §§ 4901-1-16(B) and 4901-1-24(A).

3. DP&L objects to each and every discovery request to the extent that it seeks information that is privileged by statute or common law, including privileged communications between attorney and client or attorney work product. Ohio Admin. Code § 4901-1-16(B). Such material or information shall not be provided, and any inadvertent disclosure of material or information protected by the attorney-client privilege, the attorney work product doctrine or any other privilege or protection from discovery is not intended and should not be construed to constitute a waiver, either generally or specifically, with respect to such information or material or the subject matter thereof.

4. DP&L objects to each and every discovery request to the extent that it seeks information that is proprietary, competitively sensitive or valuable, or constitutes trade secrets. Ohio Admin. Code § 4901-1-24(A).

5. To the extent that interrogatories seek relevant information that may be derived from the business records of DP&L or from an examination or inspection of such records and the burden of deriving the answer is the same for the party requesting the information as it is for DP&L, DP&L may specify the records from which the answer may be derived or ascertained and afford the party requesting the information the opportunity to examine or inspect such records. Ohio Admin. Code § 4901-1-19(D).

6. DP&L objects to each and every interrogatory that can be answered more efficiently by the production of documents or by the taking of depositions. Under the comparable Ohio Civil Rules, "[a]n interrogatory seeks an admission or it seeks information of major significance in the trial or in the preparation for trial. It does not contemplate an array of details or outlines of evidence, a function reserved by rules for depositions." Penn Cent. Transp. Co. v. Armco Steel Corp., 27 Ohio Misc. 76, 77, 272 N.E.2d 877, 878 (Montgomery Cty. 1971). As Penn further noted, interrogatories that ask one to "describe in detail," "state in detail," or "describe in particulars" are "open end invitation[s] without limit on its comprehensive nature with no guide for the court to determine if the voluminous response is what the party sought in the first place." Id., 272 N.E.2d at 878.

7. DP&L objects to each and every discovery request to the extent that it calls for information that is not in DP&L's current possession, custody, or control or could be more easily obtained through third parties or other sources. Ohio Admin. Code § 4901-1-19(C) and 4901-1-20(D). DP&L also objects to each and every discovery request that seeks information that is already on file with the Public Utilities Commission of Ohio or the Federal Energy Regulatory Commission. To the extent that each and every discovery request seeks information available in pre-filed testimony, pre-hearing data submissions and other documents that DP&L has filed with the Commission in the pending or previous proceedings, DP&L objects to it. Ohio Admin. Code § 4901-1-16(G).

8. DP&L reserves its right to redact confidential or irrelevant information from documents produced in discovery. All documents that have been redacted will be stamped as such.

9. DP&L objects to each and every discovery request to the extent that it is vague or ambiguous or contains terms or phrases that are undefined and subject to varying interpretation or meaning, and may, therefore, make responses misleading or incorrect.

10. DP&L objects to any discovery request to the extent that it calls for information not in its possession, but in the possession of DP&L's unregulated affiliates.

11. DP&L objects to each and every discovery request to the extent that it calls for a legal conclusion, and thus seeks information that cannot be sponsored by a witness.

12. DP&L further objects because these discovery requests seek information that DP&L does not know at this time.

**OBJECTIONS AND RESPONSES TO INTERROGATORIES**

INT-108. Regarding Schedule B-6, line 4, Account 235; Schedule B-7, line 6 (Customer Deposits): For what reasons has the Company attributed only 10.34% of its recorded Customer Deposit balances to the jurisdictional rate base?

**RESPONSE:** General Objections Nos. 2 (unduly burdensome), 5 (inspection of business records). Subject to all general objections, DP&L states that the retail customer portion of the balance of customer deposits held by the company at September 30, 2015 was allocated to the jurisdictional rate base based on the ratio of base distribution revenues received during the period of October 2014 through September 2015 to the total revenues received during that period. The calculation of the jurisdictional allocation factor is provided in response to RPD-30. Please see DP&L-AIR 0003193.

Witness Responsible: Don Rennix

INT-109. Regarding Schedule B-6, line 4, Account 235; Schedule B-7, line 6 (Customer Deposits): Has the Company attributed any of its recorded Customer Deposit balances to any regulatory jurisdiction other than PUCO-regulated distribution services for ratemaking purposes in a rate change application submitted to the FERC?

**RESPONSE:** General Objection No. 1 (relevance). Subject to all general objections, DP&L states that there have been no rate change applications submitted to the FERC in which there was an assignment of customer deposits to a regulatory jurisdiction other than PUCO regulated distribution services.

Witness Responsible: Don Rennix

INT-110. Regarding Schedule B-6, line 13, Account 255; Workpaper B-6a, page 2, footnote (d) (Investment Tax Credits): For what reasons has the Company attributed only 3.14% of its recorded Investment Tax Credit balances to the jurisdictional rate base?

**RESPONSE:** General Objection No. 1 (relevance). Subject to all general objections, DP&L states that 3.14% is the mathematical result from dividing the Distribution-related unamortized ITC balance at the Date Certain of \$646,120 by the total unamortized ITC balance at the Date Certain of \$20,578,112. Please see DP&L-AIR 0002144.

Witness Responsible: Stephen Allamanno

INT-111. Regarding Workpaper B-6a (Accumulated Deferred Income Taxes and Investment Credits): Has the Company recorded any provisions for Uncertain Tax Positions on its books, pursuant to Generally Accepted Accounting Principles and Internal Revenue Code requirements, that have any impact upon the amounts of recorded September 30, 2015 Accumulated Deferred Income Taxes set forth in Workpaper B-6(a)?

**RESPONSE:** General Objection No. 9 (vague or undefined). Subject to all general objections, DP&L states that no provision for Uncertain Tax Positions impacts the amounts reported as jurisdictional accumulated deferred income taxes. Please refer to Workpaper B-6(a) lines 20 and 21. These lines contain the portion of Uncertain Tax Position reserve related to temporary differences and are not allocated to the Distribution jurisdiction. All other deferred tax balances are unaffected by the reserve analysis. In accordance with FERC Docket No. AI07-2-000, DP&L continues to recognize deferred income taxes for Commission accounting and reporting purposes based on the difference between positions taken in tax returns filed or expected to be filed and amounts reported in the financial statements.

Witness Responsible: Stephen Allamanno

INT-112. If your response to INT-111 is affirmative, please provide an itemized listing of the provisions for uncertain tax positions, indicating the dollar impact upon line items listed in Workpaper B-6a for each such provision.

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome), 3 (privileged and work product), 4 (proprietary), 9 (vague or undefined), 11 (calls for a legal conclusion). Please see response to INT-111. There is no dollar impact on Workpaper B-6a.

Witness Responsible: Stephen Allamanno



INT-113. Regarding Workpaper B-6a (Accumulated Deferred Income Taxes and Investment Credits): Is any Tax Allocation Agreement in place between the Company and its parent and/or affiliated companies that file income taxes on a consolidated group basis, that has caused any impact upon the amounts of recorded September 30, 2015 Accumulated Deferred Income Taxes set forth in Workpaper B-6(a)?

**RESPONSE:** General Objections Nos. 4 (proprietary), 5 (inspection of business records), 6 (calls for narrative answer), 10 (possession of DP&L's unregulated affiliate). Subject to all general objections, DP&L states the Company is party to a Tax Allocation Agreement between DPL, Inc. and its subsidiaries stipulating a separate company calculation. DP&L records all income taxes on a separate return basis. Workpaper B-6a reflects accumulated deferred taxes recorded accordingly.

Witness Responsible: Stephen Allamanno

INT-114. If your response to INT-113 is affirmative, please provide detailed calculations as of September 30, 2015 indicating the dollar impact upon each of the line items listed in Workpaper B-6a where recorded balances are affected.

**RESPONSE:** General Objections Nos. 2 (unduly burdensome), 3 (privileged and work product), 4 (proprietary), 9 (vague or undefined), 10 (possession of DP&L's unregulated affiliate), 11 (calls for a legal conclusion). Subject to all general objections, DP&L states that Workpaper B-6a is reported on a separate return basis. Please see response to INT-113.

Witness Responsible: Stephen Allamanno

INT-115. Regarding Workpaper B-6a, lines 1-21, Account 190 (Accumulated Deferred Income Taxes): Has the Company included in rate base, for each of the following debit Accumulated Deferred Income Tax balances included in its rate base, the corresponding “Jurisdictional” liability balance as a rate base reduction:

- a. Line 5 Accrued Vacation?
- b. Line 6 Accrued Post Retirement Benefits?
- c. Line 10 Equity Compensation?
- d. Line 11 Accrued Claims Normalized?
- e. Line 12 Deferred Compensation?

**RESPONSE:** General Objection No. 9 (vague or undefined). Subject to all general objections, DP&L states that it will supplement this response.

INT-116. If your response to any of the parts of INT-115 is affirmative, please identify the Schedule and Workpaper line item where the corresponding liability balance has been included in rate base.

**RESPONSE:** General Objections Nos. 2 (unduly burdensome), 9 (vague or undefined).

Subject to all general objections, DP&L states that it will supplement this response.

INT-117. If your response to any of the parts of INT-115 is negative, please explain and reconcile why the ADIT balance and any associated liability balance are not consistently included in rate base.

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome), 6 (calls for narrative answer), 9 (vague or undefined). Subject to all general objections, DP&L states that it will supplement this response.

INT-118. Regarding Workpaper B-6a, lines 27, 29-34, Account 282 (Property Related Accumulated Deferred Income Taxes): For what reasons has the Company included in rate base only 30.49% of its Account 282 credit Accumulated Deferred Income Tax balances as Jurisdictional?

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome), 5 (inspection of business records). Subject to all general objections, DP&L states that Account 282 includes accumulated deferred income taxes for both jurisdictional and non-jurisdictional property. Please see DP&L-AIR 0002137 through DP&L-AIR 0002143 for supporting documents calculating the Plant, Property & Equipment jurisdictional deferred taxes.

Witness Responsible: Stephen Allamanno

INT-119. Regarding Workpaper B-6a, line 5, Account 283 (Accumulated Deferred Income Taxes – Interest & Dividends): For what reasons has the Company excluded from rate base the \$1,087,382 credit deferred tax balance for accrued interest and dividend payments, treating such amounts as “non-utility” per footnote (b)?

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome), 6 (calls for narrative answer), 10 (possession of DP&L's unregulated affiliate). Subject to all general objections, DP&L states that the accumulated deferred tax contained in Account 2830101 is due to dividend and interest income from a separate Master Trust that holds assets that can be used for the benefit of employees participating in employee benefit plans. The assets in the Trust are primarily comprised of open-ended mutual funds. The underlying book values of the Master Trust are not included in rate base as part of the utility business.

Witness Responsible: Stephen Allamanno

INT-120. Regarding Workpaper B-6a, line 7, Account 283 (Accumulated Deferred Income Taxes – Regulatory Deferral – LT): For what reasons has the Company excluded from rate base the \$5,811,901 credit deferred tax balance for regulatory deferrals, treating such amounts as “not recognized for ratemaking” per footnote (a)?

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome), 6 (calls for narrative answer), 11 (calls for a legal conclusion). Subject to all general objections, DP&L states that these deferred income taxes are directly related to the long-term book regulatory asset and liabilities (182 and 254 accounts). These underlying book items are not included in rate base; therefore, the related deferred income taxes are not included.

Witness Responsible: Stephen Allamanno



INT-121. Regarding Workpaper B-6a, line 9, Account 283 (Accumulated Deferred Income Taxes – Regulatory Deferral – ST): For what reasons has the Company excluded from rate base the \$3,029,952 credit deferred tax balance for regulatory deferrals, treating such amounts as “not recognized for ratemaking” per footnote (a)?

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome), 6 (calls for narrative answer), 11 (calls for a legal conclusion). Subject to all general objections, DP&L states that these deferred income taxes are directly related to the short-term book regulatory asset and liabilities (182 and 254 accounts). These underlying book items are not included in rate base; therefore, the related deferred income taxes are not included.

Witness Responsible: Stephen Allamanno

INT-122. Regarding Workpaper B-6a, line 8, Account 283 (Accumulated Deferred Income Taxes – Accrued Bonus): For what reasons has the Company included in rate base the \$1,064,509 debit deferred tax balance for accrued bonus, and to what extent is the related bonus accrual liability included as a reduction to rate base?

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome), 6 (calls for narrative answer). Subject to all general objections, DP&L states that the Accrued Bonus liability is included in the Working Capital component of rate base on Schedule B-5.1, Page 3 of 3, Line 14.

Witnesses Responsible: Kurt Tornquist, Emily Rabb, and Stephen Allamanno

INT-123. Regarding Workpaper C-11.3 (Average kWh Sales per Customer).\_\_According to this workpaper, the Company's proposed 13,844 GWH of test year sales reflects an "AVERAGE kWh Sales per Customer," of 11,179; 73,662; and 2,146,949 for Residential, Commercial and Industrial classes, respectively. Does the Company contend that these average kWh sales per customer values compare reasonably to recent actual sales per average customer data in the past several calendar years?

**RESPONSE:** General Objections Nos. 5 (inspection of business records), 9 (vague or undefined). Subject to all general objections, DP&L states yes. Please see Schedule C-11.3 which shows this data for the most recent five calendar years. This schedule provides the total Average kWh Sales per Customer for the test year of 2,231,790, which is in line with the average for the five previous years of the total Average kWh Sales per Customer of 2,143,794.

Witness Responsible: Emily Rabb (forecast) / Lauren Whitehead (actuals)

INT-124. Regarding the Direct Testimony of Robert J. Adams, pages 5-6 (Forecasted Billing Determinants). According to Mr. Adams, “[t]he forecasted billing determinants were derived from five years of historical billing data. The historical data was used to develop allocators that represent the percentage of total for each respective kWh, kW and kVar rate block. The respective allocators were then applied to the Company’s Long term Forecast Report filed in case No. 15-663-EL-FOR.” Were any workpapers or electronic spreadsheet files developed to document this process and the resulting forecasted billing determinants?

**RESPONSE:** General Objection No. 9 (vague or undefined). Subject to all general objections, DP&L states yes.

Witness Responsible: Robert J. Adams

INT-125. Regarding Workpaper E-4.1a, page 1, line 1; DP&L's Long term Forecast Report filed in case No. 15-663-EL-FOR, Form FE-D1). The Company appears to have included 13,790,060,536 of total kWh sales in its test year forecast. What information and/or calculations are required to reconcile this value with the generally higher "Total End User Consumption" values in 2015 and 2016 within Form FE-D1 of the Company's filed Long term Forecast Report?

**RESPONSE:** General Objections Nos. 2 (unduly burdensome), 5 (inspection of business records), 9 (vague or undefined). DP&L further objects because the request is unduly burdensome, and can be performed by OCC. Subject to all general objections, DP&L states that the Company's test year is comprised of 4 months of actual sales combined with 8 months of forecasted sales. The forecasted period of the test year was derived using the Company's Long Term Forecast Report. As illustrated in DP&L-AIR 0003091, the Company's forecasted sales values reflect those reported in the LTFR (Form FE-D1).

Witness Responsible: Robert J. Adams

INT-126. Regarding Schedule C-2.1, page 1, line 9 (Forfeited Discounts). For what reasons has the Company attributed only 27.92% of its proposed test year total utility Forfeited Discounts revenues to PUCO jurisdictional revenue requirement?

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome), 5 (inspection of business records), 6 (calls for narrative answer). Subject to all general objections, DP&L states that a portion of the Forfeited Discounts revenues was allocated to the PUCO jurisdictional revenue requirement based on the ratio of jurisdictional Forfeited Discounts during the 12-months ended September 2015 to the total Forfeited Discounts during the period as shown on Schedule B-7.1. The calculation of the jurisdictional allocation factor is provided in response to RPD-42. Please see DP&L-AIR 0003207.

Witness Responsible: Kurt Tornquist

INT-127. Ref: Schedule C-2.1, page 1, line 9 (Forfeited Discounts). Has the Company attributed any of its test year Forfeited Discounts revenues to any regulatory jurisdiction [other than] PUCO-regulated distribution services for ratemaking purposes in a rate change application submitted to the FERC or any other regulatory authority?

**RESPONSE:** General Objection No. 1 (relevance). Subject to all general objections, DP&L states that there have been no rate change applications submitted to the FERC that included an assignment of Forfeited Discount revenues to a regulatory jurisdiction other than PUCO regulated distribution services.

Witness Responsible: Kurt Tornquist

INT-128. Regarding Schedule C-2.1, page 1, line 11 (Rental Income). For what reasons has the Company attributed only 55.95% of its proposed test year total utility Rental Income revenues to PUCO jurisdictional revenue requirement?

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome), 5 (inspection of business records), 6 (calls for narrative answer). Subject to all general objections, DP&L states that a portion of the Rental Income was allocated to the PUCO jurisdictional revenue requirement based on the ratio of jurisdictional Rental Income during the 12-months ended September 2015 to the total Rental Income during the period as shown on Schedule B-7.1. The calculation of the jurisdictional allocation factor is provided in response to RPD-44. Please see DP&L-AIR 0003208.

Witness Responsible: Kurt Tornquist



INT-129. Regarding Schedule C-2.1, page 1, line 11 (Rental Income). Has the Company attributed any of its test year Rental Income revenues to any regulatory jurisdiction other than PUCO-regulated distribution services for ratemaking purposes in a rate change application submitted to the FERC or any other regulatory authority?

**RESPONSE:** General Objection No. 1 (relevance). Subject to all general objections, DP&L states that there have been no rate change applications submitted to the FERC that included an assignment of Rental Income to a regulatory jurisdiction other than PUCO regulated distribution services.

Witness Responsible: Kurt Tornquist

INT-130. Regarding Schedule C-2.1, page 1, line 12 (Other Electric Revenues). For what reasons has the Company attributed 84.66% of its proposed test year total utility Other Electric Revenues to PUCO jurisdictional revenue requirement?

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome), 5 (inspection of business records), 6 (calls for narrative answer). Subject to all general objections, DP&L states that a portion of the Other Electric Revenue was allocated to the PUCO jurisdictional revenue requirement based on the ratio of jurisdictional Other Electric Revenue during the 12-months ended September 2015 to the total Other Electric Revenue during the period as shown on Schedule B-7.1. The calculation of the jurisdictional allocation factor is provided in response to RPD-46. Please see DP&L-AIR 0003208.

Witness Responsible: Kurt Tornquist

INT-131. Regarding Schedule C-2.1, page 1, line 12 (Other Electric Revenues). Has the Company attributed any of its test year Other Electric Revenues to any regulatory jurisdiction other than PUCO-regulated distribution services for ratemaking purposes in a rate change application submitted to the FERC or any other regulatory authority?

**RESPONSE:** General Objection No. 1 (relevance). Subject to all general objections, DP&L states that there have been no rate change applications submitted to the FERC that included an assignment of Other Electric Revenue to a regulatory jurisdiction other than PUCO regulated distribution services.

Witness Responsible: Kurt Tornquist

INT-132. Regarding Schedule C-2.1, page 1, line 13 (Transmission Revenues). For what reasons has the Company attributed only 1.19% of its proposed test year total utility Revenues from Transmission of Electricity of Others to the PUCO jurisdictional revenue requirement?

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome), 5 (inspection of business records), 6 (calls for narrative answer). Subject to all general objections, DP&L states that a portion of the Transmission Revenue was allocated to the PUCO jurisdictional revenue requirement based on the ratio of jurisdictional Transmission Revenue during the 12-months ended September 2015 to the total Transmission Revenue during the period as shown on Schedule B-7.1. The calculation of the jurisdictional allocation factor is provided in response to RPD-48. Please see DP&L-AIR 0003208.

Witness Responsible: Kurt Tornquist

INT-133. Regarding Schedule C-2.1, page 1, line 13 (Transmission Revenues). Has the Company attributed its Revenues from Transmission of Electricity of Others to any regulatory jurisdiction other than PUCO-regulated distribution services for ratemaking purposes in a rate change application submitted to the FERC or any other regulatory authority?

**RESPONSE:** General Objection No. 1 (relevance). Subject to all general objections, DP&L states that there have been no rate change applications submitted to the FERC that included an assignment of Transmission Revenue to a regulatory jurisdiction other than PUCO regulated distribution services.

Witness Responsible: Kurt Tornquist

INT-134. Regarding Direct Testimony of Daniel Santacruz, page 6, line 10 (O&M Forecast). In his testimony, Mr. Santacruz describes the development of the Company's O&M forecast, stating, "Underlying the O&M forecast are projections for various items such as projected salary increases and inflationary factors. Each area's O&M forecast includes staffing plans, labor costs, and other operational costs necessary to perform the functions of the specific area. Has the Company produced within its filing or responses to discovery complete and detailed workpapers, staffing analyses, non-labor expense analyses and other documentation supportive of the development of "each area's" forecast?

**RESPONSE:** General Objections Nos. 4 (proprietary), 9 (vague or undefined). Subject to all general objections, DP&L states that DP&L will supplement this response.

INT-135. Regarding Workpaper C-2.1, lines 13-55 (Monthly Forecasted O&M Expenses). What specific reviews of historical spending, staffing plans, inflation guidelines, analyses, workpapers, business planning documents, forecast system reports and other information was relied upon to develop the Company's monthly test year forecasted O&M expense amounts, as set forth in columns I through P of Workpaper C-2.1?

**RESPONSE:** General Objections Nos. 2 (unduly burdensome), 3 (privileged and work product), 4 (proprietary), 5 (inspection of business records), 9 (vague or undefined). Subject to all general objections, DP&L states that DP&L will supplement this response.

INT-136. Regarding DP&L Response to OCC RPD-18, Attachment 2; Schedule C-2.1, page 2, line 9 (Account 580). The Company's "Unadjusted Total Utility" test year expense in this account of \$2,697,287 exceeds the comparable recorded actual expense for the 12 months ended September 30, 2015 by approximately \$0.8 million, or more than 38 percent. For what reasons has the Company forecasted such an increase in this expense account when projecting costs forward only 8 months beyond the actual period referenced, and for what specific reasons should the Company's proposed test year expense amount be considered reasonable in spite of this large variance?

**RESPONSE:** General Objections Nos. 6 (calls for narrative answer), 9 (vague or undefined), 11 (calls for a legal conclusion). DP&L further objects to the "large variance" characterization. Subject to all general objections, DP&L states that DP&L will supplement this response.



INT-137. Regarding DP&L Response to OCC RPD-18, Attachment 2; Schedule C-2.1, page 2, line 19 (Total Distribution Operations Expense). The Company's "Unadjusted Total Utility" test year Total Distribution Operations expense of \$5,141,076 exceeds the comparable recorded actual expense for the 12 months ended September 30, 2015 by approximately \$0.7 million, or more than 16 percent. For what reasons has the Company forecasted such an increase in these expense accounts when projecting costs forward only 8 months beyond the actual period referenced, and for what specific reasons should the Company's proposed test year expense amount be considered reasonable in spite of this large variance?

**RESPONSE:** General Objections Nos. 6 (calls for narrative answer), 9 (vague or undefined), 11 (calls for a legal conclusion). DP&L further objects to the "large variance" characterization. Subject to all general objections, DP&L states that DP&L will supplement this response.

INT-138. Regarding DP&L Response to OCC RPD-18, Attachment 2; Schedule C-2.1, page 3, lines 25 and 26 (Accounts 920 and 921). The Company's "Unadjusted Total Utility" test year expense Account 921, Office Supplies and Expenses, of \$19.4 million does not have comparable accounts within OCC RPD-18, Attachment 2, while the test year Account 920 expense of \$13.148 million does not appear to be reconcilable to the 920xxx subaccounts listed in the Attachment. Which subaccount line items on OCC RPD-18, Attachment 2 are comparable to Account 920 and which, if any, line items in Attachment 2 should instead be compared to Account 921?

**RESPONSE:** General Objections Nos. 2 (unduly burdensome), 5 (inspection of business records), 6 (calls for narrative answer), 9 (vague or undefined), 11 (calls for a legal conclusion). DP&L further objects because the request is unduly burdensome, and can be performed by OCC. Subject to all general objections, DP&L states that the company does not use a subaccount for tracking costs that are to be reported in FERC 921. Instead, all FERC 920 and 921 expenses are recorded to various 920 subaccounts and accounts 6710000, 6700004 and 6750000, and then the non-labor portion of such expenses are reclassified for FERC reporting purposes to account 921.

Witness Responsible: Craig Forestal

INT-139. Regarding DP&L Response to OCC RPD-18, Attachment 2; Schedule C-2.1, page 3, line 28 (Account 924). The Company's "Unadjusted Total Utility" test year expense in this account of \$5.18 million exceeds the comparable recorded actual expense for the 12 months ended September 30, 2015 by approximately \$1.1 million, or more than 27 percent. For what reasons has the Company forecasted such a large increase in this expense account when projecting costs forward only 8 months beyond the actual period referenced, and for what specific reasons should the Company's proposed test year expense amount be considered reasonable in spite of this large variance?

**RESPONSE:** General Objections Nos. 6 (calls for narrative answer), 9 (vague or undefined), 11 (calls for a legal conclusion), DP&L further objects to the "large variance" characterization. Subject to all general objections, DP&L states that DP&L will supplement this response.

INT-140. Regarding DP&L Response to OCC RPD-18, Attachment 2; Schedule C-2.1, page 3, line 29 (Account 925). The Company's "Unadjusted Total Utility" test year expense in this account of \$3.48 million exceeds the comparable recorded actual expense for the 12 months ended September 30, 2015 by approximately \$1.8 million, or more than 106 percent. For what reasons has the Company forecasted such a large increase in this expense account when projecting costs forward only 8 months beyond the actual period referenced, and for what specific reasons should the Company's proposed test year expense amount be considered reasonable in spite of this large variance?

**RESPONSE:** General Objections Nos. 6 (calls for narrative answer), 9 (vague or undefined), 11 (calls for a legal conclusion). DP&L further objects to the "large variance" characterization. Subject to all general objections, DP&L states that DP&L will supplement this response.

INT-141. Regarding DP&L Response to OCC RPD-18, Attachment 2; Schedule C-2.1, page 4, line 1 (Account 926). **The Company's "Unadjusted Total Utility" test year** expense in this account of \$30.8 million exceeds the comparable recorded actual expense for the 12 months ended September 30, 2015 by approximately \$10.4 million, or more than 50 percent. For what reasons has the Company forecasted such a large increase in this expense account when projecting costs forward only 8 months beyond the actual period referenced, and for what specific reasons should the Company's proposed test year expense amount be considered reasonable in spite of this large variance?

**RESPONSE:** General Objections Nos. 6 (calls for narrative answer), 9 (vague or undefined), 11 (calls for a legal conclusion). DP&L further objects to the "large variance" characterization. Subject to all general objections, DP&L states that DP&L will supplement this response.

INT-142. Regarding DP&L Response to OCC RPD-18, Attachment 2; Schedule C-2.1, page 4, line 3 (Account 928). The Company's "Unadjusted Total Utility" test year expense in this account of \$4.0 million exceeds the comparable recorded actual expense for the 12 months ended September 30, 2015 by approximately \$0.5 million, or more than 14 percent. For what reasons has the Company forecasted such an increase in this expense account when projecting costs forward only 8 months beyond the actual period referenced, and for what specific reasons should the Company's proposed test year expense amount be considered reasonable in spite of this significant variance?

**RESPONSE:** General Objections Nos. 6 (calls for narrative answer), 9 (vague or undefined), 11 (calls for a legal conclusion). DP&L further objects to the "significant variance" characterization. Subject to all general objections, DP&L states that DP&L will supplement this response.

INT-143. Regarding DP&L Response to OCC RPD-18, Attachment 2; Schedule C-2.1, page 4, line 5 (Account 930.1). The Company's "Unadjusted Total Utility" test year expense in this account of \$1.5 million exceeds the comparable recorded actual expense for the 12 months ended September 30, 2015 by approximately \$0.5 million, or more than 59 percent (assuming subaccounts 9300020 and 9300027 map to Account 930.1). For what reasons has the Company forecasted such a large increase in this expense account when projecting costs forward only 8 months beyond the actual period referenced, and for what specific reasons should the Company's proposed test year expense amount be considered reasonable in spite of this large variance?

**RESPONSE:** General Objections Nos. 6 (calls for narrative answer), 9 (vague or undefined), 11 (calls for a legal conclusion). DP&L further objects to the "large variance" characterization. Subject to all general objections, DP&L states that DP&L will supplement this response.

INT-144. Ref: DP&L Response to OCC RPD-18, Attachment 2; Schedule C-2.1, page 4, line 6 (Account 930.2). The Company's "Unadjusted Total Utility" test year expense in this account of \$4.8 million exceeds the comparable recorded actual expense for the 12 months ended September 30, 2015 by approximately \$1.6 million, or more than 50 percent (assuming all 930xxxx subaccounts except 9300030 and 9300027 map to Account 930.2). For what reasons has the Company forecasted such a large increase in this expense account when projecting costs forward only 8 months beyond the actual period referenced, and for what specific reasons should the Company's proposed test year expense amount be considered reasonable in spite of this large variance?

**RESPONSE:** General Objections Nos. 6 (calls for narrative answer), 9 (vague or undefined), 11 (calls for a legal conclusion). DP&L further objects to the "large variance" characterization. Subject to all general objections, DP&L states that DP&L will supplement this response.



**OBJECTIONS AND RESPONSES TO REQUESTS FOR  
PRODUCTION OF DOCUMENTS**

RPD-30. Please provide complete copies of all supporting analyses, workpapers, studies, reports and other documentation associated with your response to INT-108.

**RESPONSE:** General Objection No. 2 (unduly burdensome). Subject to all general objections, DP&L states that it will produce responsive unprivileged documents. Please see DP&L-AIR 0003193.

RPD-31. If your response to INT-109 is affirmative, please provide complete copies of all rate change application schedules, testimony, rate orders and other documents indicating each instance where Customer Deposit balances were recognized as jurisdictional anywhere other than before the PUCO.

**RESPONSE:** General Objection No. 1 (relevance). Subject to all general objections, DP&L states that it does not possess responsive documents.

RPD-32. Please provide complete copies of all supporting analyses, workpapers, studies, reports and other documentation associated with your response to INT-110.

**RESPONSE:** General Objection No. 1 (relevance). Subject to all general objections, DP&L states that it will supplement this response.

RPD-33. Please provide a complete copy of the AES Tax Allocation Agreement.

**RESPONSE:** General Objections Nos. 1 (relevance), 4 (proprietary), 10 (possession of DP&L's unregulated affiliate). DP&L objects to production of this Agreement because it is not in the possession or custody of DP&L.

RPD-34. Please provide complete copies of all studies, reports, analyses, workpapers and other documents associated with or supportive of your response to INT-118.

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome). Subject to all general objections, DP&L states that it will produce responsive unprivileged documents. Please see DP&L-AIR 0002137 through DP&L-AIR 0002143.

RPD-35. Please provide complete copies of all studies, reports, analyses, workpapers and other documents associated with or supportive of your response to INT-119.

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome). Subject to all general objections, DP&L states that OCC already has access to Workpaper B-6a, and that it does not possess other responsive documents.

RPD-36. Please provide complete copies of all studies, reports, analyses, workpapers and other documents associated with or supportive of your response to INT-120.

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome), 11 (calls for a legal conclusion). Subject to all general objections, DP&L states OCC already has access to Workpaper B-6a, and that it does not possess other responsive documents.

RPD-37. Please provide complete copies of all studies, reports, analyses, workpapers and other documents associated with or supportive of your response to INT-121.

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome). Subject to all general objections, DP&L states OCC already has access to Workpaper B-6a, and that it does not possess other responsive documents.

RPD-38. Please provide complete copies of all studies, reports, analyses, workpapers and other documents associated with or supportive of your response to INT-122.

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome). Subject to all general objections, DP&L states that it will produce responsive unprivileged documents. Please see DP&L-AIR 0003204.

RPD-39. Please provide complete copies of all studies, reports, analyses, workpapers and other documents associated with or supportive of your response to INT-123.  
Include with your response native Excel files with all formulae intact.

**RESPONSE:** General Objection No. 2 (unduly burdensome). Subject to all general objections, DP&L states that it will produce responsive unprivileged documents. Please see DP&L-AIR 0003205.

RPD-40. Please provide complete copies of all studies, reports, analyses, workpapers and other documents associated with or supportive of your response to INT-124.  
Please provide a breakdown by sub-account of test year proposed Other Electric

Revenues, indicating the Company's basis for attribution of all or part of the test year amounts within each sub-account to the PUCO jurisdiction.

**RESPONSE:** General Objections Nos. 2 (unduly burdensome), 9 (vague or undefined). Subject to all general objections, DP&L states that it will produce responsive unprivileged documents. Please see DP&L-AIR 0003206.

RPD-41. Please provide complete copies of all studies, reports, analyses, workpapers and other documents associated with or supportive of your response to INT-125.

**RESPONSE:** General Objections Nos. 2 (unduly burdensome), 9 (vague or undefined). Subject to all general objections, DP&L states that it will produce responsive unprivileged documents. Please see DP&L-AIR 0003091.

RPD-42. Please provide complete copies of all studies, reports, analyses, workpapers and other documents associated with or supportive of your response to INT-126.

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome), 9 (vague or undefined). Subject to all general objections, DP&L states that it will produce responsive unprivileged documents. Please see DP&L-AIR 0003207.

RPD-43. If your response is affirmative to INT-127, please provide complete copies of all rate change application schedules, testimony, rate orders and other documents indicating each instance where Forfeited Discount revenues were recognized as jurisdictional anywhere other than before the PUCO.

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome). Subject to all general objections, DP&L states that it does not possess responsive documents.

RPD-44. Please provide complete copies of all studies, reports, analyses, workpapers and other documents associated with or supportive of your response to INT-128.

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome). Subject to all general objections, DP&L states that it will produce responsive unprivileged documents. Please see DP&L-AIR 0003208.

RPD-45. If your response is affirmative to INT-129, please provide complete copies of all rate change application schedules, testimony, rate orders and other documents indicating each instance where Rental Income revenues were recognized as jurisdictional anywhere other than before the PUCO.

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome). Subject to all general objections, DP&L states that it does not possess responsive documents.

RPD-46. Please provide complete copies of all studies, reports, analyses, workpapers and other documents associated with or supportive of your response to INT-130.

Please provide a detailed breakdown by sub-account of test year proposed Other Electric Revenues, indicating the Company's basis for attribution of all or part of the test year amounts within each sub-account to the PUCO jurisdiction

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome). Subject to all general objections, DP&L states that it will produce responsive unprivileged documents. Please see DP&L-AIR 0003208.

RPD-47. If your response is affirmative to INT-131, please provide complete copies of all rate change application schedules, testimony, rate orders and other documents indicating each instance where the Company's Other Electric Revenues within each subaccount were recognized as jurisdictional anywhere other than before the PUCO.

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome). Subject to all general objections, DP&L states that it does not possess responsive documents.

RPD-48. Please provide complete copies of all studies, reports, analyses, workpapers and other documents associated with or supportive of your response to INT-132. Please provide a breakdown by sub-account of test year proposed Revenues from Transmission of Electricity of Others, indicating the Company's basis for attribution of all or part of each sub-account to the PUCO jurisdiction.

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome). Subject to all general objections, DP&L states that it will produce responsive unprivileged documents. Please see DP&L-AIR 0003208.

RPD-49. If your response is affirmative to INT-133, please provide complete copies of all rate change application schedules, testimony, rate orders and other documents indicating each instance where the Company's Revenues from Transmission of Electricity of Others in each subaccount were recognized as jurisdictional anywhere other than before the PUCO.

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome). Subject to all general objections, DP&L states that it does not possess responsive documents.

RPD-50. If your response to OCC Interrogatory INT-134 is affirmative, please provide citation to where such documents can be found. If the response is negative, please provide complete copies of all such information, including supporting analysis and workpapers for the data entered into forecast systems and all intermediate and final reports associated with the development of the monthly test year forecast and distribution of forecasted O&M direct and indirect expenses across FERC Accounts and Subaccounts.

**RESPONSE:** General Objections Nos. 1 (relevance), 2 (unduly burdensome), 3 (privileged and work product), 4 (proprietary), 9 (vague or undefined). Subject to all general objections, DP&L states it will supplement this response.

RPD-51. Please provide complete copies of all studies, reports, analyses, workpapers and other documents associated with or supportive of your response to INT-135.

**RESPONSE:** General Objections Nos. 2 (unduly burdensome), 3 (privileged and work product), 4 (proprietary). Subject to all general objections, DP&L states it will supplement this response.

RPD-52. Please provide complete copies of all studies, reports, analyses, workpapers and other documents associated with or supportive of your response to INT-136.

**RESPONSE:** General Objections Nos. 9 (vague or undefined), 11 (calls for a legal conclusion). Subject to all general objections, DP&L states it will supplement this response.

RPD-53. Please provide complete copies of all studies, reports, analyses, workpapers and other documents associated with or supportive of your response to INT-137.

Please provide a comparison of test year proposed expense by detailed subaccount, in a format comparable to the expense details provided by the Company within OCC RPD-18, Attachment 2.

**RESPONSE:** General Objections Nos. 2 (unduly burdensome), 9 (vague or undefined), 11 (calls for a legal conclusion). Subject to all general objections, DP&L states it will supplement this response.

RPD-54. Please provide complete copies of all studies, reports, analyses, workpapers and other documents associated with or supportive of your response to INT-138.

Please provide all additional information in the format of OCC RDP-18,



Attachment 2, needed to compare and reconcile Account 921 and Account 920 to corresponding recorded actual expense amounts for the 12 months ending 9/30/2015.

**RESPONSE:** General Objections Nos. 2 (unduly burdensome), 9 (vague or undefined), 11 (calls for a legal conclusion). Subject to all general objections, DP&L states that it will produce responsive unprivileged documents. Please see DP&L-AIR 0003209 though DP&L-AIR 0003220.

RPD-55. Please provide complete copies of all studies, reports, analyses, workpapers and other documents associated with or supportive of your response to INT-139. Please provide a detailed breakdown of premium amortizations for each element of policy/coverage for each month of the test year.

**RESPONSE:** General Objections Nos. 2 (unduly burdensome), 9 (vague or undefined), 11 (calls for a legal conclusion). Subject to all general objections, DP&L states it will supplement this response.

RPD-56. Please provide complete copies of all studies, reports, analyses, workpapers and other documents associated with or supportive of your response to INT-140. Regarding INT-140, please provide a breakdown of projected monthly test year Account 925 expense by detailed subaccount, in a format comparable to the expense details provided by the Company within OCC RPD-18, Attachment 2.

**RESPONSE:** General Objections Nos. 2 (unduly burdensome), 9 (vague or undefined), 11 (calls for a legal conclusion). Subject to all general objections, DP&L states it will supplement this response.

RPD-57. Please provide complete copies of all studies, reports, analyses, workpapers and other documents associated with or supportive of your response to INT-141.

Please provide a breakdown of projected monthly test year Account 926 expense by detailed subaccount, in a format comparable to the expense details provided by the Company within OCC RPD-18, Attachment 2.

**RESPONSE:** General Objections Nos. 2 (unduly burdensome), 9 (vague or undefined), 11 (calls for a legal conclusion). Subject to all general objections, DP&L states it will supplement this response.

RPD-58. Please provide complete copies of all studies, reports, analyses, workpapers and other documents associated with or supportive of your response to INT-142.

Please provide a breakdown of projected monthly test year Account 928 expense by detailed subaccount, in a format comparable to the expense details provided by the Company within OCC RPD-18, Attachment 2.

**RESPONSE:** General Objections Nos. 2 (unduly burdensome), 9 (vague or undefined), 11 (calls for a legal conclusion). Subject to all general objections, DP&L states it will supplement this response.

RPD-59. Please provide complete copies of all studies, reports, analyses, workpapers and other documents associated with or supportive of your response to INT-143.

**RESPONSE:** General Objections Nos. 9 (vague or undefined), 11 (calls for a legal conclusion). Subject to all general objections, DP&L states it will supplement this response.

RPD-60. Please provide complete copies of all studies, reports, analyses, workpapers and other documents associated with or supportive of your response to INT-144.

Please provide a breakdown of projected monthly test year Account 930.2 expense by detailed subaccount, in a format comparable to the expense details provided by the Company within OCC RPD-18, Attachment 2.

**RESPONSE:** General Objections Nos. 2 (unduly burdensome), 9 (vague or undefined), 11 (calls for a legal conclusion). Subject to all general objections, DP&L states it will supplement this response.

Respectfully submitted,

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**CERTIFICATE OF SERVICE**

I certify that a copy of the foregoing The Dayton Power and Light Company's Objections and Responses to The Office of the Ohio Consumers' Counsel's Interrogatories and Request for Production of Documents, Fifth Set, January 29, 2016, has been served via electronic mail upon the following counsel of record, this 18<sup>th</sup> day of February, 2016:

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Summary: Reply Reply in Support of the Office of the Ohio Consumers' Counsel Motion to Compel Responses to Discovery (Public Version) electronically filed by Ms. Jamie Williams on behalf of Bair, Jodi Mrs.