

**BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In The Matter of the Commission’s Investigation)
of the Financial Impact of the Tax Cuts and Jobs) Case No. 18-47-AU-COI
Act of 2017 on Regulated Ohio Utility)
Companies.

THE DAYTON POWER AND LIGHT COMPANY'S POST-HEARING BRIEF

In its April 25, 2018 Second Entry on Rehearing, this Commission directed the Attorney Examiner to conduct a hearing “on the *narrow question* of whether the utilities should be required to establish a deferred tax liability, effective January 1, 2018.” Second Entry on Rehearing at ¶31 (emphasis added). In accordance with that directive, the Attorney Examiners issued an Entry permitting the electric distribution utilities (“EDUs”) and intervenors to file testimony and scheduled a hearing for July 10, 2018 reaffirming that it “should be limited to the narrow question of whether the utilities should be required to establish a deferred tax liability, effective January 1, 2018.” Entry at ¶9 (May 24, 2018). DP&L did not file testimony in this matter, nor did DP&L substantively participate in the hearing.¹ But two EDUs and four intervenors filed testimony and actively engaged in the July 10, 2018 hearing. Some of the intervenor testimony filed in advance of this limited hearing, however, went well beyond the scope of the Second Entry on Rehearing and into the merits of *how* the utilities should treat the impact of the Tax Cuts and Jobs Act (“TCJA”) in its entirety, as opposed to *whether* the utilities should be required to establish a deferred liability effective January 1, 2018.

To eliminate any potential confusion and ensure administrative efficiency, DP&L

¹ In the Stipulation and Recommendation filed in its distribution rate case (Case No. 15-1830-EL-AIR), DP&L has made specific commitments regarding how the TCJA impacts will be resolved in their entirety, including the regulatory liability ordered by the Commission in this proceeding.

respectfully requests that the Commission in its Order in this case maintain the limited scope of this proceeding to the narrow question of whether the utilities should be required to establish a deferred tax liability, effective January 1, 2018, as provided for in the Second Entry on Rehearing at ¶31.

Respectfully submitted,

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(willing to accept electronic service)

CERTIFICATE OF SERVICE

It is hereby certified that a true copy of the foregoing was served upon the persons listed below via electronic transmission this 13th day of August 2018.

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Summary: Brief electronically filed by Mrs. Jessica E Kellie on behalf of The Dayton Power and Light Company