

BEFORE

THE PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Application of Duke)	
Energy Ohio, Inc., for an Adjustment to)	Case No. 19-174-GA-RDR
Rider MGP Rates.)	

In the Matter of the Application of Duke)	
Energy Ohio, Inc., for Tariff Approval.)	Case No. 19-175-GA-ATA

DIRECT TESTIMONY OF

SARAH E. LAWLER

ON BEHALF OF

DUKE ENERGY OHIO, INC.

March 29, 2019

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ATTACHMENTS:

SEL-1: Detail of MGP Expense – 2018
SEL-2: Rider MGP charge – Rate Class

I. INTRODUCTION AND PURPOSE

1 **Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

2 A. My name is Sarah E. Lawler, and my business address is 139 East Fourth Street,
3 Cincinnati, Ohio 45202.

4 **Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?**

5 A. I am employed by Duke Energy Business Services LLC (DEBS) as Director,
6 Rates and Regulatory Planning for Duke Energy Ohio, Inc., (Duke Energy Ohio or
7 Company) and Duke Energy Kentucky, Inc. DEBS provides various
8 administrative and other services to Duke Energy Ohio and other affiliated
9 companies of Duke Energy Corporation (Duke Energy).

10 **Q. PLEASE SUMMARIZE YOUR EDUCATIONAL BACKGROUND AND**
11 **PROFESSIONAL EXPERIENCE.**

12 A. I earned a Bachelor of Science in Accountancy from Miami University, Oxford,
13 OH in 1993. I am also a Certified Public Accountant. I began my career in
14 September 1993 with Coopers & Lybrand, L.L.P. as an audit associate and
15 progressed to a senior audit associate. In August 1997, I moved to Kendle
16 International Inc., where I held various positions in the accounting department,
17 ultimately being promoted to Corporate Controller. In August 2003, I began
18 working for Cinergy Corp., the parent of Duke Energy Ohio, as External
19 Reporting Manager, where I was responsible for the Company's Securities &
20 Exchange Commission (SEC) filings. In August 2005, I then moved into the role
21 of Manager, Budgets & Forecasts. In June 2006, following the merger between
22 Cinergy Corp. and Duke Energy, I became Manager, Financial Forecasting. In

1 February 2015, I was promoted to Utility Strategy Director, Midwest where I was
2 responsible for the preparation of business plans and other internal managerial
3 reporting for Duke Energy Ohio and Duke Energy Kentucky, Inc. In December
4 2017 I began in my current role as Director, Rates and Regulatory Planning.

5 **Q. PLEASE SUMMARIZE YOUR RESPONSIBILITIES AS DIRECTOR,**
6 **RATES AND REGULATORY PLANNING.**

7 A. As Director, I am responsible for the preparation of financial and accounting data
8 used in Duke Energy Ohio and Duke Energy Kentucky, Inc., retail rate filings and
9 changes in various other rate recovery mechanisms.

10 **Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE THE PUBLIC**
11 **UTILITIES COMMISSION OF OHIO?**

12 A. Yes. I have provided written testimony in several proceedings before the
13 Commission regarding Duke Energy Ohio's various rates and mechanisms. Most
14 recently, I provided written testimony in Case No. 18-1452-GA-RDR and testified
15 in the Company's Electric Security Plan IV filing, Case No. 17-1263-EL-SSO, *et*
16 *al.*

17 **Q. WHAT IS THE PURPOSE OF YOUR DIRECT TESTIMONY IN THESE**
18 **PROCEEDINGS?**

19 A. I will explain the history of Rider MGP and describe the updated schedules filed
20 by Duke Energy Ohio in these proceedings. I will also support the reasonableness
21 of Duke Energy Ohio's request for revised Rider MGP rates.

II. HISTORY OF RIDER MGP

1 **Q. PLEASE DESCRIBE THE HISTORY OF RIDER MGP.**

2 A. In Case No. 09-0712-GA-AAM, the Commission issued a Finding and Order, on
3 November 12, 2009, authorizing the Company to defer costs related to the
4 environmental investigation and remediation of two former manufactured gas
5 plant (MGP) sites. In that Finding and Order, the Commission specifically found
6 that the “environmental investigation and remediation costs are business costs
7 incurred by Duke [Energy Ohio] in compliance with Ohio regulations and federal
8 statutes.”¹ The Company was also allowed to accrue carrying costs on the deferred
9 amounts until the date when recovery would begin at the embedded cost of debt.
10 The Commission further observed that the recovery of these business costs would
11 be addressed in a subsequent base rate case.

12 On July 9, 2012, Duke Energy Ohio filed for an increase in its base rates in
13 Case Nos. 12-1685-GA-AIR, *et al.* (Base Rate Case). As part of the Base Rate
14 Case, Duke Energy Ohio followed the Commission’s instructions from the
15 Commission’s Finding and Order in Case No. 09-712-GA-AAM and requested to
16 recover amounts that had been deferred, plus carrying charges, from 2008 through
17 the end of the test period or December 31, 2012. As part of a settlement in the
18 Base Rate Case, the Company agreed to withdraw its request for base rate
19 recovery of the deferred MGP costs and to create a new rider, Rider MGP, to
20 recover Commission-approved deferrals for MGP remediation plus carrying costs.

21

¹ *In the Matter of the Application of Duke Energy Ohio, Inc., for Authority to Defer Environmental Investigation and Remediation Costs*, Case No. 09-712-GA-AAM, Finding and Order, (November 12, 2009).

1 After litigating the issues of whether MGP costs were recoverable and the amount
2 of MGP remediation costs to be recovered, the Commission issued an Opinion
3 and Order in the Base Rate Case that allowed the Company to begin recovery of
4 these costs (with certain adjustments) through Rider MGP. In its Opinion and
5 Order, Commission disallowed certain costs.

6 The initial tariff for Rider MGP was filed on February 21, 2014, with rates
7 effective in March of 2014. Collection under Rider MPG was temporarily
8 suspended by the Ohio Supreme Court in June 2014, but resumed in January
9 2015. In the Opinion and Order, the Commission also ordered Duke Energy Ohio
10 to update Rider MGP on an annual basis, presumably with the Company being
11 able to timely recover its incurred costs. The first such filing for calendar year
12 2013 costs was made on March 31, 2014, in Case Nos. 14-0375-GA-RDR, *et al.*
13 The second such filing for calendar year 2014 costs was made on March 31, 2015,
14 in Case Nos. 15-0452-GA-RDR, *et al.* The third such filing for calendar year 2015
15 costs was made on March 31, 2016, in Case Nos. 16-0542-GA-RDR, *et al.* The
16 fourth such filing for calendar year 2016 costs was made on March 31, 2017, in
17 Case Nos. 17-596-GA-RDR, *et al.* The fifth such filing for calendar year 2017
18 costs was made on March 28, 2018 in Case Nos. 18-283-GA-RDR, *et al.* In the
19 2015, 2016, 2017 and 2018 filings, the Company requested that all of the rider
20 update filings be consolidated.

21 On June 28, 2018, the Attorney Examiner granted the Company's motion
22 to consolidate the cases and issued a procedural schedule. Commission Staff filed
23 its Staff Report in the consolidated cases on September 28, 2018, recommending a

1 disallowance of \$11,867,900 of costs included in previous rider filings for
2 calendar years 2013-2017 on the incorrect conclusion that such costs were to
3 remediate areas outside of the former MGP operational sites. The Company filed
4 Reply Comments on October 30, 2018, opposing this disallowance, among other
5 things. Other intervening parties also filed comments. The Commission has not
6 yet established any further procedural schedule, held a hearing or issued an order.

7 **Q. DOES THE CALCULATION OF ANNUAL MGP DEFERRALS AND**
8 **RIDER MGP COSTS INCLUDE CARRYING CHARGES FOR THE**
9 **DEFERRED BALANCE?**

10 A. No. Although the Commission allowed Duke Energy Ohio to include carrying
11 costs on its deferred balance at the Company's embedded cost of debt when it
12 initially approved the deferral, the Commission reversed that decision in the
13 Opinion and Order in the Base Rate Case, denying the Company any carrying
14 costs, nor was it permitted to continue accruing carrying costs on the deferred
15 balance going forward.

16 **Q. WHAT WAS THE COMMISSION'S RATIONALE FOR DENYING THE**
17 **COMPANY CARRYING COSTS ON THE DEFERRED BALANCE OF**
18 **THE MGP DEFERRAL?**

19 A. In the Opinion and Order in the Base Rate Case, the Commission stated that "it is
20 incumbent upon the utility to commence its investigation and remediation, and
21 request recovery in a timely manner, so as to minimize the ultimate rate burden on
22 customers."

1 **Q. HAS THE COMPANY BEEN “REQUESTING RECOVERY IN A TIMELY**
2 **MANNER”?**

3 A. Yes. As noted above, the Company has filed each March after the year costs were
4 incurred for recovery going back to the 2013. Those expenses represent cash
5 outlays by the Company’s shareholders. While the Company understands the
6 Commission’s concern about the impact on customers associated with the time
7 value of money, there has to be some balance with shareholders. It has been five
8 years since the Company first sought recovery of 2013 remediation expenses (*i.e.*,
9 filed in March 2014 for 2013 expenses). Even if 100 percent of the 2013
10 remediation costs are recovered in the next twelve months, the Company’s
11 shareholders have lost five years worth of the time value of money. The same goes
12 for each subsequent Rider MGP annual filing.

13 The Company has complied with the Commission’s directive to request
14 timely recovery of the costs but, at least up until now, the Commission has not
15 approved any recovery of costs incurred after 2012. One could argue that this is
16 not a balanced approach when shareholders get no recognition of the time value of
17 money when the time between incurrence of costs and recovery of costs is five
18 years or more.

19 **Q. HAVE YOU QUANTIFIED THE IMPACT TO THE COMPANY OF NOT**
20 **BEING ABLE TO ACCRUE CARRYING COSTS ON ITS MGP**
21 **DEFERRAL?**

22 A. Yes. The Commission’s Opinion and Order in the Base Rate Case, resulted in an
23 immediate charge of over \$5 million for the carrying costs accrued through

1 December 31, 2012. For the costs that have been incurred and deferred after
2 December 31, 2012, the Commission's decision on carrying costs has cost the
3 Company and additional \$4.7 million through December 31, 2018.

4 **Q. IS THE COMPANY SEEKING A CHANGE TO BEGIN ACCRUING AND**
5 **RECOVERING CARRYING COSTS?**

6 A. No. The Company is only raising this issue to ensure that the Commission is
7 cognizant of all of the factors at issue when trying to balance the outcome in this
8 case. Balancing the Company's and the public's interest on the matter of
9 recovering MGP remediation costs was clearly an objective of the Commission as
10 evidenced by its statements to that effect in the Opinion and Order in the Base
11 Rate Case.

III. EXPLANATION OF SCHEDULES

12 **Q. PLEASE EXPLAIN ATTACHMENT SEL-1.**

13 A. Schedule SEL-1 is the detail of the MGP expense incurred in calendar year 2018 by
14 month and by activity. The total amount for calendar year 2018 is \$19,804,031.

15 **Q. DOES THE AMOUNT ON ATTACHMENT SEL-1 INCLUDE CARRYING**
16 **COSTS?**

17 A. No. Pursuant to the Opinion and Order in the Natural Gas Rate Case, there are no
18 carrying costs included in this Application.

19 **Q. PLEASE EXPLAIN ATTACHMENT SEL-2.**

20 A. Schedule SEL-2 provides the proposed Rider MGP charge by rate class using the
21 allocation percentages included in the Stipulation and Recommendation approved
22 by the Commission in the Natural Gas Rate Case. It also provides the number of

1 customer bills for the twelve months ended December 31, 2018.

2 **Q. DOES THE CALCULATION IN ATTACHMENT SEL-2 INCLUDE**
3 **AMOUNTS INCURRED IN PRIOR YEARS?**

4 A. Yes. It includes costs incurred in calendar years 2013, 2014, 2015, 2016 and 2017,
5 which were filed with the Commission in Case Nos. 14-0375-GA-RDR, *et al.*, Case
6 Nos. 15-0452-GA-RDR, *et al.*, Case Nos. 16-0542-GA-RDR, *et al.*, Case Nos. 17-
7 596-GA-RDR, *et al.*, and Case Nos. 18-0283-GA-RDR, *et al.* which have not yet
8 been ruled upon, along with costs for calendar year 2018 (Vintage 2 Costs).

9 **Q. WHY DOES THE CALCULATION IN ATTACHMENT SEL-2 NOT**
10 **INCLUDE COSTS INCURRED THROUGH DECEMBER 31, 2012.**

11 A. The costs incurred through December 31, 2012 (Vintage 1 Costs) are estimated to
12 be fully collected from customers by the summer of 2019. Once those amounts are
13 fully collected from customers, the rate for Vintage 1 Costs will be set to zero. The
14 rate proposed in Attachment SEL-2 is for Vintage 2 Costs only and is proposed to
15 be incremental to the rate being collected for Vintage 1 Costs.

16 **Q. IS THE COMPANY PROPOSING THE SAME AMORTIZATION PERIOD**
17 **FOR VINTAGE 2 COSTS AS WAS USED FOR VINTAGE 1 COSTS?**

18 A. No. Vintage 1 Costs are currently being amortized over five years. Based on this
19 amortization period, the current rates in effect are as follows: Residential \$1.62 per
20 month, GS/FT Small \$3.37 per month, GS/FT Large \$28.25 per month and IT
21 \$158.54 per month.

22 The Company is proposing a four-year amortization of Vintage 2 Costs for
23 two reasons. First, this allows the rate to approximate the current rate being

1 collected from customers for Vintage 1 Costs. It is likely that an order in this case
2 will not be received until after the Vintage 1 Costs are fully collected and therefore
3 this allows for the closest approximation of a continuation of existing rates.
4 Secondly, the costs in Vintage 2 date back as far as 2013 (over six years old) and as
5 I've mentioned earlier, the Company is not accruing carrying costs. Some
6 consideration should be given to the timely recovery of such costs and shortening
7 the amortization period by one year somewhat accomplishes that, albeit small.

IV. REASONABLENESS OF REQUESTED INCREASE

8 **Q. HAVE YOU REVIEWED DUKE ENERGY OHIO'S APPLICATION IN**
9 **THESE PROCEEDINGS?**

10 A. Yes.

11 **Q. DO YOU HAVE AN OPINION REGARDING WHETHER DUKE**
12 **ENERGY OHIO'S REQUEST FOR NEW RIDER MGP RATES IS**
13 **REASONABLE?**

14 A. Yes.

15 **Q. PLEASE STATE YOUR OPINION.**

16 A. Duke Energy Ohio's rate request is fair and reasonable. I believe that the costs of
17 service are properly allocated to customer classes and the rate design was properly
18 performed in accordance with the terms and conditions of the Stipulation and
19 Recommendation in the Natural Gas Rate Case, as approved by the Commission.

V. CONCLUSION

20 **Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?**

21 A. Yes.

Duke Energy Ohio, Inc.
Detail of MGP expense
12 Months ended December 31, 2018

Attachment SEL-1
Page 1 of 1

Line No.	Description													Total 2018
East End - 2018		January	February	March	April	May	June	July	August	September	October	November	December	
1	Investigation	\$ 73,605.23	\$ 4,995.75	\$ 143,064.65	\$ 240,202.66	\$ -	\$ 42,601.15	\$ 249,575.21	\$ 36,979.87	\$ (0.00)	\$ 369,895.25	\$ 16,000.00	\$ 641,288.04	\$ 1,818,207.81
2	Air Monitoring	\$ 29,500.00	\$ 27,716.15	\$ 44,271.75	\$ -	\$ 59,480.75	\$ 25,400.00	\$ -	\$ 58,150.00	\$ 33,000.00	\$ -	\$ 5,585.00	\$ 98,400.00	\$ 381,503.65
3	Analytical Laboratory	\$ 7,273.01	\$ 3,780.50	\$ 87,461.37	\$ 4,417.88	\$ 8,750.52	\$ 6,376.30	\$ 18,160.63	\$ 71,861.34	\$ 23,371.77	\$ 23,822.00	\$ 23,572.75	\$ 32,355.32	\$ 311,203.41
4	Contractor Support	\$ 1,382.25	\$ 2,100.00	\$ 2,100.00	\$ 2,295.00	\$ -	\$ 3,627.50	\$ -	\$ -	\$ 2,080.00	\$ 2,382.25	\$ -	\$ 1,908.25	\$ 17,875.25
5	Constr. Mgmt./Detailed Design	\$ 613,015.58	\$ 23,996.68	\$ 1,250,861.62	\$ 849,946.30	\$ 18,240.75	\$ 3,764,380.98	\$ 44,141.90	\$ 37,237.26	\$ 1,041,962.55	\$ 1,872,142.48	\$ (891,649.40)	\$ 4,130,197.60	\$ 12,754,474.30
6	Vibration Monitoring	\$ 13,662.00	\$ 11,964.00	\$ 12,684.00	\$ 14,955.00	\$ 15,889.00	\$ 16,388.40	\$ 15,412.00	\$ 15,412.00	\$ 26,852.00	\$ 15,348.00	\$ 15,348.00	\$ 15,348.00	\$ 189,262.40
7	Miscellaneous	\$ 230.00	\$ 48,107.43	\$ (13,648.68)	\$ 10,275.00	\$ 25,566.50	\$ (6,282.08)	\$ 615.00	\$ 1,600.00	\$ 60,128.04	\$ (59,658.04)	\$ 27,400.56	\$ (26,190.56)	\$ 68,143.17
8	Soil Disposal/Landfill	\$ 73,130.10	\$ 16,990.03	\$ 109,675.29	\$ 197,981.87	\$ 46,607.33	\$ 67,961.32	\$ 63,869.18	\$ 67,380.23	\$ -	\$ 187,874.24	\$ 16,360.15	\$ 57,009.94	\$ 904,839.68
9	Duke Internal Expenses	\$ 1,294.53	\$ 2,192.34	\$ 5,857.51	\$ 3,965.55	\$ 6,577.10	\$ 8,146.71	\$ 4,444.70	\$ 847.21	\$ 2,642.92	\$ 5,232.02	\$ 3,296.43	\$ 954.19	\$ 45,451.21
10	Duke Laboratory Labor	\$ 1,011.75	\$ 567.08	\$ 12,756.79	\$ 445.50	\$ 1,312.58	\$ 473.85	\$ 2,533.59	\$ 10,726.70	\$ 3,383.06	\$ 3,342.53	\$ 3,047.04	\$ 4,359.22	\$ 43,959.67
11	Duke MGP PM/Construction Oversight	\$ 31,764.88	\$ 35,589.96	\$ (251,263.86)	\$ 348,678.72	\$ 53,925.44	\$ 47,900.76	\$ 40,518.25	\$ 49,468.55	\$ 37,467.78	\$ 30,015.47	\$ 30,735.32	\$ 33,253.90	\$ 488,055.17
12	EAST END TOTALS	\$ 845,869.33	\$ 177,999.92	\$ 1,403,820.44	\$ 1,673,163.48	\$ 236,349.97	\$ 3,976,974.89	\$ 439,270.46	\$ 349,663.16	\$ 1,230,888.12	\$ 2,450,396.20	\$ (750,304.15)	\$ 4,988,883.90	\$ 17,022,975.72
West End - 2018		January	February	March	April	May	June	July	August	September	October	November	December	Total
13	Investigation	\$ 408,862.06	\$ (0.00)	\$ 44,546.31	\$ 74,762.28	\$ 86,945.00	\$ 13,493.50	\$ 48,152.30	\$ 128,387.42	\$ 70,019.98	\$ 2,230.00	\$ 72,780.41	\$ 250,812.22	\$ 1,200,991.48
14	Air Monitoring	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,387.50	\$ 34,387.50
15	Sediment Investigation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Analytical Laboratory	\$ 53,031.01	\$ 17,772.01	\$ 124,280.00	\$ -	\$ 2,856.73	\$ 3,926.20	\$ 4,403.53	\$ 4,189.00	\$ 34,732.00	\$ 6,262.00	\$ 26,376.20	\$ 4,799.20	\$ 282,627.88
17	Contractor Support	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Constr. Mgmt./Detailed Design	\$ -	\$ -	\$ -	\$ 19,837.96	\$ 14,777.00	\$ 100,780.39	\$ -	\$ 60,947.56	\$ 66,200.01	\$ 16,505.87	\$ 44,005.90	\$ 676,461.87	\$ 999,516.56
19	Miscellaneous	\$ -	\$ -	\$ -	\$ 39.81	\$ 100.00	\$ 1,864.00	\$ -	\$ 945.00	\$ 485.00	\$ 15.71	\$ 14,930.00	\$ 2,310.00	\$ 20,689.52
20	Soil Disposal/Landfill	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	Duke Internal Expenses	\$ 134.34	\$ -	\$ 1,360.30	\$ 1,345.89	\$ 652.56	\$ 439.21	\$ 2,053.45	\$ 303.75	\$ 8,298.52	\$ 2,629.29	\$ 9,524.88	\$ 1,102.39	\$ 27,844.58
22	Duke Laboratory Labor	\$ 7,954.65	\$ 2,665.80	\$ 18,642.00	\$ -	\$ 185.40	\$ 365.85	\$ 550.80	\$ 511.35	\$ 5,085.00	\$ 814.50	\$ 3,475.95	\$ 645.00	\$ 40,896.30
23	Duke MGP PM/Constr. Oversight	\$ 8,505.81	\$ 8,422.80	\$ 7,105.99	\$ 10,447.23	\$ 7,677.11	\$ 11,679.34	\$ 13,045.84	\$ 30,296.74	\$ 22,650.57	\$ 26,015.17	\$ 14,869.45	\$ 13,385.14	\$ 174,101.19
24	WEST END TOTALS	\$ 478,487.87	\$ 28,860.61	\$ 195,934.60	\$ 106,433.17	\$ 113,193.80	\$ 132,548.49	\$ 68,205.92	\$ 225,580.82	\$ 207,471.08	\$ 54,472.54	\$ 185,962.79	\$ 983,903.32	\$ 2,781,055.01
25	Grand Total	\$ 1,324,357.20	\$ 206,860.53	\$ 1,599,755.04	\$ 1,779,596.65	\$ 349,543.77	\$ 4,109,523.38	\$ 507,476.38	\$ 575,243.98	\$ 1,438,359.20	\$ 2,504,868.74	\$ (564,341.36)	\$ 5,972,787.22	\$ 19,804,030.73

Duke Energy Ohio
Per Bill Rates Based On Recovering MGP Deferral Over Four Years

Vintage 2				
	Allocation % ^(a)	Annual Allocated \$	Bills ^(a)	\$/Bill
Calendar Year 2013-2018 Activity				
RS/RFT/RSL/RSP	68.26%	\$7,812,693	4,836,307	\$1.62
GS/FT Small	7.76%	\$888,170	255,797	\$3.47
GS/FT Large	21.68%	\$2,481,383	85,973	\$28.86
IT	2.30%	\$263,246	1,296	\$203.12
	<u>100.00%</u>	<u>\$11,445,492</u>	<u>5,179,373</u>	
Total 2013-2018 Activity		\$45,781,966		
2013 Activity		\$8,282,890		
2014 Activity Per Schedule PAL-1		\$686,031		
2015 Activity Per Schedule PAL-1		\$1,061,056		
2016 Activity Per Schedule SEL-1		\$1,296,160		
2017 Activity Per Schedule SEL-1		\$14,651,798		
2018 Activity Per Schedule SEL-1		\$19,804,031		

Notes: (a) From CMS customer count statistics for 12 months ended December 31, 2018

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Case No(s). 19-0175-GA-ATA

Summary: Testimony Testimony of Sarah E. Lawler electronically filed by Mrs. Debbie L Gates on behalf of Duke Energy Ohio Inc. and D'Ascenzo, Rocco O. Mr. and Watts, Elizabeth H