

**BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of	:	
Suburban Natural Gas Company	:	Case No. 18-1205-GA-AIR
for an Increase in Gas Distribution	:	
Rates.	:	
	:	
In the Matter of the Application of	:	Case No. 18-1206-GA-ATA
Suburban Natural Gas Company	:	
for Tariff Approval	:	
	:	
In the Matter of the Application of	:	Case No. 18-1207-GA-AAM
Suburban Natural Gas Company	:	
for Approval of Certain	:	
Accounting Authority	:	

**PREPARED TESTIMONY
IN RESPONSE TO OBJECTIONS TO THE STAFF REPORT
OF**

**TORNAIN MATTHEWS
SUBMITTED ON BEHALF OF THE STAFF OF
RESEARCH AND POLICY DIVISION
RATES AND ANALYSIS DEPARTMENT
THE PUBLIC UTILITIES COMMISSION OF OHIO**

Staff Ex. ____

June 7, 2019

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

2 A. My name is Tornain Matthews. My business address is 180 East
3 Broad Street, Columbus, Ohio 43215.
4

5 2. Q. By whom are you employed?

6 A. I am employed by the Public Utilities Commission of Ohio
7 (PUCO or Commission).
8

9 3. Q. What is your current position and what are your duties?

10 A. I am a Utility Specialist 2 in the Research and Policy Division in
11 the Rates and Analysis Department. My duties include
12 conducting investigations of assigned phases of rate case
13 applications and other financial audits of public utility companies
14 subject to the jurisdiction of the PUCO.
15

16 4. Q. Would you briefly state your educational background?

17 A. I graduated from Columbus State Community College in 2011
18 with an Associate of Science Degree in Computer Science. In
19 addition, I have completed various courses in finance and
20 accounting from Franklin University and Columbus State
21 Community College. I have also attended various regulatory
22 training courses and seminars.

1 5. Q. Please outline your work experience.

2 A. I have been employed by the PUCO since November 2004, and
3 in that time I have served as a customer service representative on
4 the Consumer Services Hotline, and the Docketing division. In
5 September 2009 I was promoted to a Utility Auditor in the
6 Accounting and Electric Division and later promoted to a Utility
7 Specialist 1 in October 2013. I was promoted to my current
8 position as a Utility Specialist 2 in August 2017.

9

10 6. Q. Have you previously testified before the Commission?

11 A. Yes.

12

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

14 A. The purpose of my testimony is to address Objection 15 by the
15 Ohio Consumers' Counsel (OCC) related to Staff's failure to
16 exclude property taxes related to the existing Del-Mar pipeline
17 and pipeline extension in plant-in-service.

18

19 **The Ohio Consumers' Counsel Objection 15**

20 8. Q. In the OCC's Objection 15, the OCC objects to Staff's inclusion
21 of property taxes for the Del-Mar 20-mile pipeline and pipeline
22 extension, arguing that, because they should be excluded from

1 plant-in-service, the associated property tax expense should also
2 be excluded. Do you agree?

3 A. Staff disagrees as to the Del-Mar 20-mile pipeline. At the time of
4 the Staff Report, Suburban had not purchased the Del-Mar 20-
5 mile pipeline. However, Suburban purchased the pipeline in
6 February 2019, which occurred within the test year. Therefore,
7 Staff believes property taxes related to the Del-Mar pipeline
8 should be included.

9 Staff also disagrees with OCC's objection as to the exclusion of
10 property taxes associated with the Del-Mar pipeline extension.

11 Staff has determined that the Del-Mar extension is used and
12 useful and included it in plant-in-service; therefor, Staff has also
13 made the adjustment to include the associated property tax
14 expense.

15
16 9. Q. Does this conclude your pre-filed direct testimony?

17 A. Yes.

PROOF OF SERVICE

I hereby certify that a true copy of the foregoing Testimony of Tornain Matthews submitted on behalf of the Staff of the Public Utilities Commission of Ohio via electronic mail upon the following parties of record, this 7th day of June, 2019.

/s/Robert A. Eubanks

Assistant Attorney General

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Case No(s). 18-1205-GA-AIR, 18-1206-GA-ATA, 18-1207-GA-AAM

Summary: Testimony of Tornain Matthews electronically filed by Ms. Tonnetta Scott on behalf of PUC