

**BEFORE  
THE PUBLIC UTILITIES COMMISSION OF OHIO**

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

PREFILED TESTIMONY  
IN RESPONSE TO OBJECTIONS TO THE STAFF REPORT  
OF  
**CARLA SWAMI**  
CAPITAL RECOVERY AND FINANCIAL ANALYSIS DIVISION  
RATES AND ANALYSIS DEPARTMENT  
PUBLIC UTILITIES COMMISSION OF OHIO

**Staff Exhibit**\_\_\_

**June 7, 2019**

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

2 A. My name is Carla Swami, and my business address is 180 East Broad  
3 Street, Columbus, OH 43215.

4  
5 2. Q. By whom are you employed?

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

8  
9 3. Q. What is your present position with the PUCO and what are your duties?

10 A. I am currently a Utility Specialist in the Capital Recovery and Financial  
11 Analysis division of the Rates and Analysis department. My primary duties  
12 focus on matters pertaining to public utility depreciation accounting theory  
13 and application. I started with the PUCO in 2011 as a Utility Analyst.

14  
15 4. Q. Please summarize your educational background.

16 A. I hold the following degrees: a Bachelor of Arts (BA) from the Ohio  
17 Dominican University, Master of Business Administration (MBA), Master  
18 of Accounting and Financial Management (MAFM), and Master of Public  
19 Administration (MPA) from the Keller Graduate School of Management. I  
20 also hold membership with the Society of Depreciation Professionals (SDP)  
21 and have completed the following courses sponsored by the SPD:

22 *Depreciation Fundamentals, Life and Net Salvage Analysis, Preparing and*

1                    *Supporting a Depreciation Study, and Analyzing the Life of Real-World*  
2                    *Property.* Additionally, I have completed the *Practical Regulatory Training*  
3                    *for the Electric Industry* program sponsored by the New Mexico State  
4                    University's Center for Public Utilities as well as the Michigan State  
5                    University Institute of Public Utilities *IPU Grid School* program.  
6

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

8                    A.    The purpose of my testimony is to respond to objections regarding  
9                    depreciation issues as they relate to operating income and rate base.  
10

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

12                    A.    Yes  
13

14   7.    Q.    Please summarize OCC's Objection 14.

15                    A.    OCC objects that the Staff Report's calculation of the depreciation expense  
16                    is overstated because Staff included the Del-Mar pipeline and pipeline  
17                    extension as part of plant-in-service.  
18

19   8.    Q.    How does Staff respond to OCC's Objection 14?

20                    A.    Based on the Del-Mar pipeline extension phase-in proposal found in the  
21                    Stipulation and Recommendation filed in this case, Staff made an  
22                    adjustment to the depreciation expense, as it is a flow-through calculation

1 from plant-in-service, that will follow the stipulated percentages of 50%,  
2 80% and 100% of plant for the respective three-year phase-in. Staff's  
3 adjusted depreciation expense will continue to include the Del-Mar pipeline  
4 as annual depreciation expense.

5  
6 9. Q. Does this conclude your testimony?

7 A. Yes it does. However, I reserve the right to submit supplemental testimony  
8 as described herein, as new information subsequently becomes available or  
9 in response to positions taken by other parties.

## CERTIFICATE OF SERVICE

The undersigned hereby certifies that a true and correct copy of the Pre-filed Testimony Responding to Objections to the Staff Report of Carla Swami has been served upon the below-named counsel via electronic mail, this 7<sup>th</sup> day of June, 2019.

*/s/Robert A. Eubanks*

**Robert A. Eubanks**

Assistant Attorney General

### **Parties of Record:**

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**This foregoing document was electronically filed with the Public Utilities**

**Commission of Ohio Docketing Information System on**

**6/7/2019 2:29:59 PM**

**in**

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

Summary: Testimony of Carla Swami electronically filed by Ms. Tonnetta Scott on behalf of PUC