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October 2, 2020

Tanowa Troupe
Secretary, Docketing Division
Public Utilities Commission of Ohio
180 East Broad Street
Columbus, Ohio 43215

Re: Case No. 20-0220-GA-EXR

Dear Secretary Troupe:

On September 18, 2020, Deloitte & Touche LLP (“D&T”) filed its Audit Report regarding Vectren Energy Delivery of Ohio, Inc.’s (“VEDO”) Exit Transition Cost (“ETC”) rider. In Section 5 of the report, D&T reported the following exception regarding the audit of the bad debts written off by VEDO during the period July 1, 2019 to June 30, 2020:

5. We obtained the ETC regulatory asset balance and reconciliation at June 30, 2020 for the Company’s general ledger account number 1905924 and compared it to the balance in Exhibit A of the Filing. We noted a difference of \$80,927 between the ETC regulatory asset general ledger balance and Exhibit A of the Filing, which was identified in management’s reconciliation of general ledger account 1905924 and Exhibit A to the Filing.

Response: During the 2020 ETC rider audit, the audit report findings noted a variance totaling \$80,927 between the ETC filing and the general ledger regulatory asset account 1905924. VEDO management agrees that there is a variance between the filing and the general ledger asset account 1905924. The variance was comprised of two reconciling items that were previously identified during filing preparation and deemed to be non-recoverable. The reconciling items were properly excluded from the filing in order to only capture expenses considered recoverable within the ETC rider. VEDO’s management concludes that the ETC rider filing is accurate as filed.

C0115742:2

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Thank you for your attention to this matter.

Sincerely,

/s/ Matt Pritchard
Matthew R. Pritchard

**Attorney for Vectren Energy Delivery
of Ohio, Inc.**

This foregoing document was electronically filed with the Public Utilities

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in

Case No(s). 20-0220-GA-EXR

Summary: Correspondence Exception Regarding the Audit of Bad Debts Written Off by Vectren Energy Delivery of Ohio, Inc. electronically filed by Mr. Matthew R. Pritchard on behalf of Vectren Energy Delivery of Ohio, Inc.