

BEFORE

THE PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Regulation of the)	
Purchased Gas Adjustment Clause)	
Contained Within the Rate Schedules of)	Case No. 20-218-GA-GCR
Duke Energy Ohio, Inc.)	

In the Matter of the Uncollectible)	
Expense Rider of Duke Energy Ohio, Inc.)	Case No. 20-318-GA-UEX

In the Matter of the Percentage of Income)	
Payment Plan Rider of Duke Energy Ohio, Inc.)	Case No.20-418-GA-PIP

DIRECT TESTIMONY OF

BRYAN MANGES

ON BEHALF OF

DUKE ENERGY OHIO, INC.

July 14, 2021

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I. INTRODUCTION

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. My name is Bryan Manges and my business address is 4720 Piedmont Row Dr., Charlotte, North Carolina 28210.

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

A. I am employed by Duke Energy Business Services LLC (DEBS), an affiliate of Duke Energy Ohio, Inc. (Duke Energy Ohio or Company), as Director, Gas Utilities & Infrastructure Accounting. DEBS provides various administrative and other services to Duke Energy Ohio and other affiliated companies of Duke Energy Corporation (Duke Energy).

Q. PLEASE DESCRIBE YOUR EDUCATION AND PROFESSIONAL EXPERIENCE.

A. I have a BS in Accounting from Clemson University and a Master's in Business Administration from The University of North Carolina at Charlotte. I am a Certified Public Accountant (CPA) in North Carolina. I was the Director of Corporate Accounting at Piedmont Natural Gas (Piedmont) prior to Duke Energy's acquisition of Piedmont in 2016 and transitioned to my current role shortly after the acquisition. I had been at Piedmont since 2008 in various positions in Accounting and Legal. At present, my title is Director, Gas Utilities & Infrastructure Accounting. I am responsible for revenue accounting, gas accounting, and general accounting and reporting for Duke Energy's natural gas segment.

Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE THE PUBLIC UTILITIES COMMISSION OF OHIO (COMMISSION)?

BRYAN MANGES DIRECT

1 A. Yes. I filed testimony on August 20, 2020, in Case Nos. 19-218-GA-GCR, 19-318-GA-
2 UEX, 19-418-GA-PIP.

3 **Q. WHAT IS THE PURPOSE OF YOUR DIRECT TESTIMONY IN THIS**
4 **PROCEEDING?**

5 A. The purpose of my direct testimony is to support the Stipulation and Recommendation
6 (Stipulation) related to the Company's application in these proceedings; a Stipulation
7 filed by the Staff of the Public Utilities Commission of Ohio (Staff) and the Company on
8 June 15, 2021. I will discuss the criteria employed by the Public Utilities Commission of
9 Ohio (Commission) when reviewing stipulations. My testimony will confirm that the
10 Stipulation filed in this proceeding: (1) is the product of serious bargaining among
11 capable, knowledgeable parties; (2) does not violate any important regulatory principle or
12 practice; and (3) as a package, benefits ratepayers and the public interest. I will explain
13 that the Stipulation is a fair and reasonable resolution to the issues relevant to this
14 proceeding.

II. OVERVIEW OF THE STIPULATION

15 **Q. PLEASE IDENTIFY THE SIGNATORY PARTIES TO THE STIPULATION.**

16 A. There are no intervenors in any of these proceedings. Therefore, the only signatory
17 parties to the Stipulation are Commission Staff and the Company. These parties reflect
18 diverse interests. Both parties have significant experience and understanding of the
19 history of the Company with respect to providing distribution gas service and planning
20 and procurement of gas supply.

21 **Q. PLEASE PROVIDE AN OVERVIEW OF THE TERMS OF THE SETTLEMENT**
22 **AGREEMENT AS DETAILED IN THE STIPULATION.**

1 A. The Stipulation provides that Duke Energy Ohio's gas cost recovery (GCR) rates were
2 fairly determined, and accurately computed.¹ Further, the Stipulation accepts the
3 outcomes detailed in the Independent Accountants' Report on Applying Agreed-Upon
4 Procedures filed in Case No. 20-318-GA-UEx, and the Independent Accountants' Report
5 on Applying Agreed-Upon Procedures filed in Case No. 20-418-GA-PIP, thereby
6 concluding three pending matters and obviating the need for hearings in all of them.

III. CRITERIA FOR APPROVAL OF A STIPULATION

7 **Q. PLEASE IDENTIFY THE CRITERIA USED BY THE COMMISSION IN**
8 **REVIEWING A STIPULATION.**

9 A. As I understand it, the Commission will approve a stipulation when it (1) is the product
10 of serious bargaining among capable, knowledgeable parties; (2) does not violate any
11 important regulatory principle or practice, and (3) as a package, benefits ratepayers and
12 the public interest.

13 **Q. DOES THE STIPULATION REPRESENT THE PRODUCT OF SERIOUS**
14 **BARGAINING AMONG CAPABLE, KNOWLEDGEABLE PARTIES?**

15 A. Yes. The capability and knowledge of the parties and their counsel is readily apparent.
16 The signatory parties regularly participate in rate proceedings before the Commission, are
17 very knowledgeable in regulatory matters, and were represented by experienced,
18 competent counsel.

19 **Q. DOES THE STIPULATION VIOLATE ANY IMPORTANT REGULATORY**
20 **PRINCIPLE OR PRACTICE?**

¹ See Stipulation, pp. 4-6.

1 A. No. Based upon my experience, involvement in this proceeding, and review of the
2 Stipulation, I believe that it complies with all relevant and important principles and
3 practices.

4 **Q. DOES THE STIPULATION BENEFIT CONSUMERS AND THE PUBLIC**
5 **INTEREST?**

6 A. Yes. As set forth in the Stipulation, and as agreed to by the signatory parties, the
7 Stipulation provides benefits for all customer groups and interested stakeholders, while
8 advancing and remaining consistent with state policy.

9 **Q. IS THE STIPULATION A JUST AND REASONABLE RESOLUTION OF THE**
10 **ISSUES IN THE PROCEEDING?**

11 A. Yes. As described above, the Stipulation affords benefits to our customers and the public
12 and is consistent with established regulatory policy and practice. The Stipulation
13 represents a timely and efficient resolution of all of the issues in this proceeding, after
14 thoughtful deliberation and discussion by the parties.

IV. CONCLUSION

15 **Q. DOES THIS CONCLUDE YOUR TESTIMONY?**

16 A. Yes, it does.

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Summary: Testimony Direct Testimony of Bryan Manges on Behalf of Duke Energy Ohio, Inc. electronically filed by Dianne Kuhnell on behalf of Duke Energy Ohio, Inc. and Rocco D'Ascenzo and Kingery, Jeanne W. and Vaysman, Larisa M.