

**BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of Duke)
Energy Ohio, Inc., for an Adjustment to) Case No. 14-0375-GA-RDR
Rider MGP Rates.)

In the Matter of the Application of Duke) Case No. 14-0376-GA-ATA
Energy Ohio, Inc., for Tariff Approval.)

In the Matter of the Application of Duke)
Energy Ohio, Inc., for an Adjustment to) Case No. 15-0452-GA-RDR
Rider MGP Rates.)

In the Matter of the Application of Duke) Case No. 15-0453-GA-ATA
Energy Ohio, Inc., for Tariff Approval.)

In the Matter of the Application of Duke)
Energy Ohio, Inc., for an Adjustment to) Case No. 16-0542-GA-RDR
Rider MGP Rates.)

In the Matter of the Application of Duke) Case No. 16-0543-GA-ATA
Energy Ohio, Inc., for Tariff Approval.)

In the Matter of the Application of Duke)
Energy Ohio, Inc., for an Adjustment to) Case No. 17-0596-GA-RDR
Rider MGP Rates.)

In the Matter of the Application of Duke) Case No. 17-0597-GA-ATA
Energy Ohio, Inc., for Tariff Approval.)

In the Matter of the Application of Duke)
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Rider MGP Rates.)

In the Matter of the Application of Duke) Case No. 18-0284-GA-ATA
Energy Ohio, Inc., for Tariff Approval.)

In the Matter of the Application of Duke Energy Ohio, Inc., for Implementation of the Tax Cuts and Jobs Act of 2017.) Case No. 18-1830-GA-UNC

In the Matter of the Application of Duke Energy Ohio, Inc., for Approval of Tariff Amendments.) Case No. 18-1831-GA-UNC

In the Matter of the Application of Duke Energy Ohio, Inc., for an Adjustment to Rider MGP Rates.) Case No. 19-0174-GA-RDR

In the Matter of the Application of Duke Energy Ohio, Inc., for Tariff Approval.) Case No. 19-0175-GA-ATA

In the Matter of the Application of Duke Energy Ohio, Inc., for Authority to Defer Environmental Investigation and Remediation Costs.) Case No. 19-1085-GA-AAM

In the Matter of the Application of Duke Energy Ohio, Inc., for Tariff Approval.) Case No. 19-1086-GA-UNC

In the Matter of the Application of Duke Energy Ohio, Inc., for an Adjustment to Rider MGP Rates.) Case No. 20-0053-GA-RDR

In the Matter of the Application of Duke Energy Ohio, Inc., for Tariff Approval.) Case No. 20-0054-GA-ATA

**POST-HEARING BRIEF
SUBMITTED ON BEHALF OF THE STAFF OF
THE PUBLIC UTILITIES COMMISSION OF OHIO**

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On behalf of the Staff of
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December 9, 2021

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**POST-HEARING BRIEF
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INTRODUCTION

The Stipulation in these cases seek to resolve a significant number of issues, involving both significant costs and credits, in a large number of cases. The benefits of resolving those issues are uncontroverted. While there are issues that now require Commission decision, the Stipulation, as a package, is reasonable and meets the Commission's three-part test for approval for such agreements. It should be adopted.

STATEMENT OF THE CASE

The Stipulation in this matter seeks to resolve long-standing issues in 18 cases currently pending before the Commission. Most of these cases relate to Duke's efforts to recover costs associated with the environmental remediation of manufactured-gas-plant ("MGP") sites. That cost recovery had been the subject of earlier cases that were eventually appealed to the Ohio Supreme Court, which affirmed the Commission's order implementing Rider MGP and setting the amount of prudent costs that Duke could recover.¹

In a separate matter, not consolidate here, Duke requested an extension of its deferral authority for MGP investigation and remediation expenses. The Commission granted Duke a three-year extension, lasting until December 31, 2019, for continued deferral authority.²

¹ *In re Application of Duke Energy Ohio, Inc.*, 150 Ohio St.3d 437, 2017-Ohio-5536.

² *In re Application of Duke Energy Ohio, Inc. for Authority to Defer Environmental Investigation and Remediation Costs*, Case No. 16-1106-GA-AAM, *et al.*, Finding and Order (December 21, 2016).

Ten of these cases³, all concerning requests to adjust Rider MGP to recover annual costs from the preceding year, were consolidated by Entry on June 28, 2018. Two more⁴, to recover costs incurred during 2018, were consolidated by Entry on August 13, 2019. Those cases proceeded to hearing more than two years ago, in November 2019, and were fully briefed for decision.

Duke requested an additional extension to continue to defer environmental investigation and remediation costs subsequent to December 31, 2019.⁵ The Company subsequently filed to recover investigation and remediation costs incurred during 2019.⁶ Comments were filed by various parties in each of those cases, but no decision has been issued, and those cases have not, to date, been consolidated with the prior rider adjustment proceedings.

The final two cases⁷ included in this comprehensive settlement proposal were initiated in response to the Commission's October 24, 2018 Finding and Order in Case No. 18-47-AU-COI that Ohio's rate regulated utilities "file applications 'not for an increase in rates,' pursuant to R.C. 4909.18, in a newly initiated proceeding, to pass along to customer the tax savings from the Tax Cuts and Jobs Act of 2017 (TCJA)."⁸ A hearing was conducted in those cases in August 2019, and were likewise fully briefed for decision.

³ Case Nos. 14-0375-GA-RDR, 14-0376-GA-ATA, 15-0452-GA-RDR, 15-0453-GA-ATA, 16-0542-GA-RDR, 16-0543-GA-ATA, 17-0596-GA-RDR, 17-0597-GA-ATA, 18-0283-GA-RDR, and 18-0284-GA-ATA.

⁴ Case Nos. 19-0174-GA-RDR and 19-0175-GA-ATA.

⁵ Case Nos. 19-1085-GA-AAM and 19-1086-GA-UNC.

⁶ Case Nos. 20-0053-GA-RDR and 20-0054-GA-ATA.

⁷ Case Nos. 18-1830-GA-UNC and 18-1831-GA-UNC.

⁸ *In the Matter of the Commission's Investigation of the Financial Impact of the Tax Cuts and Jobs Act of 2017 on Regulated Ohio Utility Companies*, Case No. 18-47-AU-COI, Finding and Order, p. 18 (October 24, 2018).

ARGUMENT

I. THE STIPULATION SHOULD BE APPROVED.

Four (4) parties (the “Signatory Parties”) submitted a Stipulation and Recommendation for the Commission’s consideration in this case. Those parties include Duke, the Commission Staff⁹, the Office of the Ohio Consumers’ Counsel, and the Ohio Energy Group. In addition, three (3) parties signed the Stipulation indicating that they had agreed not to challenge its provisions. Those parties include the Ohio Manufacturers Association Energy Group, The Kroger Co., and Ohio Partners for Affordable Energy. The agreement represents a delicate balance among an unusually diverse group of customers and constituents that will produce an equally diverse range of benefits, both to customers and the public interest.

Interstate Gas Supply, Inc. (IGS) and the Retail Energy Supply Association (RESA) oppose the Stipulation. Those parties do not contest any of the provisions relating either to MGP costs or their recovery, or the provisions relating to the TCJA. Rather, they ask the Commission to remove certain “market-based provisions.”

Staff respectfully submits that many significant, benefits may be lost should the Commission tinker with this delicate balance. Staff urges the Commission to adopt the Stipulation as offered without modification, and respectfully submits that both the law and the record support such a result.

⁹ Staff took no position on Duke’s reservation of rights for seeking future deferral of river remediation expense. Stipulation, Joint Ex. 1, at fn. 17. Staff also took no position on the shadow billing provision. Stipulation, Joint Ex. 1, at fn. 18.

Ohio Admin, Code 4901-1-30 authorizes parties to Commission proceedings to enter into stipulations. Although not binding upon the Commission, the terms of such agreements are to be accorded substantial weight.¹⁰ The ultimate issue for the Commission's consideration is whether the agreement, which embodies considerable time and effort by the signatory parties, is reasonable and should be adopted. The standard of review for considering the reasonableness of a stipulation has been discussed in a number of prior Commission proceedings.¹¹ In considering the reasonableness of a stipulation, the Commission has used the following criteria:

- (1) Is the settlement a product of serious bargaining among capable, knowledgeable parties?
- (2) Does the settlement, as a package, benefit ratepayers and the public interest?
- (3) Does the settlement package violate any important regulatory principle or practice?

The Ohio Supreme Court has endorsed the Commission's analysis using these criteria to resolve cases.¹² When the Commission reviews a contested stipulation, as is the case here, the Court has also been clear that the requirement of evidentiary support remains operative. While the Commission "may place substantial weight on the terms of a stipulation," it "must determine, from the evidence, what is just and reasonable."¹³ The

¹⁰ *Consumers' Counsel v. Pub. Util. Comm.* (1992), 64 Ohio St, 3d 123, at 125, citing *Akron v. Pub. Util. Comm.* (1978), 55 Ohio St, 2d 155.

¹¹ See, e.g., *Cincinnati Gas & Electric Co.*, Case No. 91-410-EL-AIR (April 14, 1994); *Ohio Edison Co.*, Case No. 92-1463-GA-AIR, *et al.* (August 26, 1993); *Ohio Edison Co.*, Case No. 89-1001-EL-AIR (August 19, 1993); *The Cleveland Electric Illumination Co.*, Case No. 88-170-EL-AIR (January 31, 1989); and *Restatement of Accounts and Records (Zimmer Plant)*; Case No, 84-1187-EL-UNC (November 26, 1985).

¹² *Indus. Energy Consumers of Ohio Power Co. v. Pub. Util. Comm.* (1994), 68 Ohio St. 3d 559, citing, *Consumers' Counsel*, *supra*, at 126.

¹³ *Consumers' Counsel v. Pub. Util. Comm.* (1992), 64 Ohio St.3d 123, 126, 592 N.E.2d 1370.

agreement of some parties is no substitute for the procedural protections reinforced by the evidentiary support requirement.¹⁴

Staff respectfully submits that the stipulation here satisfies the reasonableness criteria, and that the evidence of record supports and justifies a finding that its terms are just and reasonable.

A. The stipulation is the product of serious bargaining among knowledgeable parties.

There should be no question that the first prong is met. The list of signatory parties is diverse, and made up of entities that have been involved in Commission matters previously.¹⁵ The signatory and non-opposing parties are knowledgeable on regulatory matters before the Commission, regularly participate in proceedings before the Commission, employ experts in the industry, and are represented by experienced and knowledgeable counsel.¹⁶ Every party that intervened in any of the 18 cases resolved by the Stipulation had the opportunity to participate. Settlement meetings were held where all were invited.¹⁷ Serious bargaining went on, including multiple meetings via telephone, video conference, and e-mail, over many months, resulting in the drafting of the Stipulation which is the focus of this case.¹⁸ In sum, there should be no dispute that the first prong of the test is met.

¹⁴ *In re Application of Columbus S. Power Co.* (2011), 129 Ohio St.3d 46.

¹⁵ Direct Testimony of Amy B. Spiller, Duke Ex. 7 at 22.

¹⁶ *Id.*

¹⁷ Direct Testimony of Sarah E. Lawler, Duke Ex. 6 at 16.

¹⁸ Direct Testimony of Sarah E. Lawler, Duke Ex. 6 at 16.

B. The stipulation benefits the public interest.

The Stipulation provides numerous benefits. The testimony of Company witness

Spiller identified numerous benefits, including:

- (1) Resolving multiple complex proceedings that have been before the Commission for several years;¹⁹
- (2) “Zeroing out” all recoverable MGP costs through 2019 (including agreeing to reduce those costs, to be recovered through a combination of tax credits and insurance proceeds, from \$85,217,593 to \$73,860,014) without any additional charges to customers;²⁰
- (3) Eliminating Rider MGP and customers’ exposure to specific MGP investigation and remediation costs that may be incurred in the future;²¹
- (4) Withdrawal of Duke’s Deferral Extension Application, with Duke to write off the approximately \$19 million reserve previously accounted for as part of ongoing investigation and eventual remediation of inaccessible areas;²²
- (5) Providing certainty for customers and the Company relative to the Company’s ability to recover environmental investigation and remediation costs related its former MGPs, specifying the manner by which Duke’s may seek Commission approval to defer certain necessary remediation costs in the future;²³.
- (6) Resolving the TCJA case in its entirety;²⁴
- (7) Reducing natural gas base rates by an approximate 5.3558 percent for all-natural gas customers until such base rates may be adjusted in the future, and provides a bill credit for all customers;²⁵

¹⁹ Spiller Direct, Company Ex. 7 at 3.

²⁰ *Id.* at 15.

²¹ *Id.* at 14.

²² *Id.* at 16.

²³ *Id.* at 17.

²⁴ *Id.* at 18.

²⁵ *Id.* at 14.

- (8) Allocating \$3,309,458 in insurance proceeds to provide bill assistance for qualifying senior and low-income residential natural gas customers who have been adversely affected by the COVID epidemic;²⁶
- (9) Enhancing the competitive market for retail natural gas service through a proposed transition to an auction format for gas supply for the Company's non-shopping customers;²⁷
- (10) Supporting Duke Energy Ohio's financial health, which is fundamental to maintaining good credit standings and ultimately mitigating against abrupt cost increases for customers.²⁸

As summarized by Company witness Lawler:

The Stipulation contains numerous benefits for ratepayers. Most significantly, it resolves complex regulatory proceedings that involve significant recoverable costs for MGP remediation and investigation that have been pending for nearly eight years, but in a way that actually results in customers not paying anything and in fact, receiving an overall natural gas base rate reduction and bill credits. The Stipulation enables customers to receive benefits of the natural gas TCJA on an accelerated basis, even faster than some other Ohio-utilities have agreed. The Stipulation provides immediate and significant bill credits, resulting in timely relief for its customers as the State of Ohio transitions out of the COVID-19 pandemic.²⁹

Staff supports these benefits, and believes that the Stipulation results in a just and reasonable resolution of the matters pending in these dockets. In sum, the benefits offered by the Stipulation are many and broad. All aspects of the public are helped by the various components. The Stipulation meets the second prong of the test.

²⁶ *Id.* at 19.

²⁷ *Id.* at 20.

²⁸ *Id.* at 14.

²⁹ Direct Testimony of Sarah E. Lawler, Duke Ex. 6 at 17-18

C. The stipulation does not violate any important regulatory principle or practice.

Staff respectfully submits that the Stipulation is consistent with, and complies with, all relevant and important regulatory principles and practices. Both Company witnesses opined that the Stipulation advances rather than violated important regulatory policies. When asked to explain, Company witness Lawler opined that:

[T]he Stipulation does not result in any anti-competitive subsidies, it is consistent with principles of gradualism, will not produce rate shock, and will enhance competitive natural gas market in Ohio. This settlement results in an overall rate decrease to customers. Customers will receive the intended benefits of the natural gas TCJA insofar as funds that are capable of flexibility in terms of timing of passing the benefits back, will be on an accelerated basis, whether through a direct bill credit or to use to offset and eliminate other cost increases. This settlement provides certainty for all stakeholders, including the Company, in resolving complex regulatory proceedings that have been pending for many years. The settlement also provides an opportunity for the Company to request deferral authority, if the Commission permits, for future remediation required under the law if necessary in the Ohio River with agreed upon limitations.

Based upon my experience with regulatory matters, my involvement in these proceedings, and my examination of the Stipulation, I have concluded that the Stipulation does not violate any regulatory ratemaking principle, and in fact, furthers important regulatory principles.³⁰

Company witness Spiller echoed that opinion, adding that the Stipulation encouraged compromise as an alternative to litigation, and “provides certainty to all stakeholders by resolving complex regulatory proceedings that have been pending before the Commission for many years.”³¹

³⁰ *Id.* at 16-17.

³¹ Direct Testimony of Amy B. Spiller, Duke Ex. 7 at 22.

CONCLUSION

The parties in these 18 cases have reached a Stipulation that resolves the issues among the signatory and non-opposing parties. That Stipulation satisfies the Commission's three-part test for reasonableness.

Staff respectfully requests that the Stipulation should be approved without modification.

Respectfully submitted,

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CERTIFICATE OF SERVICE

I hereby certify that a true copy of the foregoing **Post-Hearing Brief** submitted on behalf of the Staff of the Public Utilities Commission of Ohio was served via e-mail upon the following parties of record, this 9th day of December, 2021.

/s/ Werner L. Margard III

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Utilities Commission of Ohio electronically filed by Mrs. Kimberly M. Naeder on
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