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February 17, 2022

Ms. Barcy F. McNeal, Secretary
Public Utilities Commission of Ohio
180 East Broad Street, 11th Floor
Columbus, Ohio 43215

Re: Case No. 20-1651-EL-AIR

Dear Ms. McNeal:

Pursuant to the recommendation of the Commission's Staff on page 16 of the Staff Report, AES Ohio hereby submits an updated rate case expense analysis.

Please let me know if you have any questions and thank you for your assistance with this matter.

Respectfully submitted,

/s/ Jeffrey S. Sharkey

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(Counsel of Record)

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Enclosure

cc: All Counsel of Record

1546189.1

The Dayton Power and Light Company
Case No.: 20-1651-EL-AIR

Rate Case Expense

Data: Actual & Projected
Type of Filing: Updated
Work Paper Reference No(s): None

Schedule C-8
Page 1 of 1

Comparison of Projected Expenses Associated with the Current Case to Original Estimate

Line No.	Description	Actual plus Projected	Original Estimate
(A)	(B)	(C)	(D)
Distribution Rate Case			
1	Legal	\$ 1,406,084	\$ 3,500,000
2	Accounting	\$ 287,846	\$ 500,000
3	Rate of Return Studies	\$ 53,500	\$ 35,000
4	Cost of Service Studies	\$ 120,822	\$ 152,000
5	Other Major Rate Case Expenses		
6	Depreciation Study	\$ 52,230	\$ 58,000
7	Postage & Printing	\$ 42,013	\$ 15,000
8	Pension	\$ 42,317	\$ 30,500
9	Total	<u>\$ 2,004,813</u>	<u>\$ 4,290,500</u>

**This foregoing document was electronically filed with the Public Utilities
Commission of Ohio Docketing Information System on**

2/17/2022 10:01:07 AM

in

Case No(s). 20-1651-EL-AIR, 20-1652-EL-AAM, 20-1653-EL-ATA

Summary: Exhibit Updated Rate Case Expense Analysis Exhibit electronically filed
by Mr. Jeffrey S. Sharkey on behalf of The Dayton Power and Light Company