

**BEFORE  
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of the East )  
Ohio Gas Company d/b/a Dominion )  
Energy Ohio for Authority to Adjust Its ) Case No. 22-619-GA-RDR  
Capital Expenditure Program Rider )  
Charges. )

**DIRECT TESTIMONY  
OF  
KERRY J. ADKINS**

**On Behalf of  
Office of the Ohio Consumers' Counsel**

*65 East State Street, Suite 700  
Columbus, Ohio 43215*

**August 31, 2022**

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**ATTACHMENTS:**

Attachment KJA-01

1 **I. INTRODUCTION**

2

3 ***Q1. PLEASE STATE YOUR NAME, BUSINESS ADDRESS, AND POSITION.***

4 ***A1.*** My name is Kerry J. Adkins. My business address is 65 East State Street, Suite  
5 700, Columbus, Ohio 43215. I am employed by the Office of the Ohio  
6 Consumers' Counsel ("OCC") as a Senior Regulatory Analyst.

7

8 ***Q2. PLEASE SUMMARIZE YOUR EDUCATION AND PROFESSIONAL***  
9 ***EXPERIENCE.***

10

11 ***A2.*** I earned a Bachelor of Arts degree in History with a pre-law option from Ohio  
12 Northern University in 1983. In 1988, I earned a Master of Public Administration  
13 degree with specializations in Regulatory Policy and Fiscal Administration from  
14 The Ohio State University. In addition, I have attended various utility regulatory  
15 seminars and training programs sponsored by the Public Utilities Commission of  
16 Ohio ("PUCO") and OCC.

17

18 My professional experience in the utility regulation field began when I was hired  
19 by the PUCO in August 1989 as a Researcher II in the Nuclear Division of what  
20 was then the Consumer Services Department. In that capacity, I monitored the  
21 financial and operating performance of utility-owned and operated nuclear power  
22 plants and made policy and recommendations regarding nuclear power issues in  
23 rate proceedings. In addition, I served as staff to the Utility Radiological Safety  
24 Board of Ohio ("URSB") and liaison to the URSB's Citizens Advisory Council.

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1       Around 1995, my career transitioned towards deregulation and the development  
2       of competitive options for formerly utility-supplied services. I was a PUCO Staff  
3       representative to various committees and working groups that oversaw the  
4       development of customer choice (“Choice”) pilot programs, and I analyzed and  
5       made recommendations concerning the pilot programs as they progressed. Later,  
6       as the pilot programs matured into legislatively-sponsored restructuring programs,  
7       I worked with the General Assembly’s Legislative Service Commission on draft  
8       bill language concerning the consumer protection provisions in Substitute Senate  
9       Bill 3 (122<sup>nd</sup> General Assembly) that restructured the electric industry in Ohio and  
10      Substitute House Bill 9 (124<sup>th</sup> General Assembly), which restructured the natural  
11      gas industry. After the restructuring laws were enacted, I managed PUCO Staff  
12      teams that were responsible for drafting and enforcing the PUCO’s rules  
13      governing certification of competitive energy suppliers and the competitive  
14      suppliers’ interactions with Ohio consumers. In 2008, I transferred to what was  
15      then the PUCO’s Utilities Department (now the Rates and Analysis Department)  
16      where I supervised Staff teams responsible for analyzing and making  
17      recommendations regarding utility rate filings, primarily related to the natural gas  
18      industry. I retired from the PUCO in September 2018. I began my current  
19      employment at OCC in November 2018. At OCC, I review and analyze utility  
20      filings at the PUCO and other regulatory agencies and make recommendations to  
21      protect the interests of residential utility consumers.

1 **Q3. HAVE YOU PREVIOUSLY SUBMITTED TESTIMONY OR TESTIFIED**  
2 **BEFORE THE PUBLIC UTILITIES COMMISSION OF OHIO?**

3  
4 **A3.** Yes. The cases in which I have submitted testimony or have testified before the  
5 PUCO can be found in Attachment KJA-01.

6

7 **II. PURPOSE/BACKGROUND**

8

9 **Q4. WHAT IS THE PURPOSE OF YOUR TESTIMONY?**

10 **A4.** The purpose of my testimony is to support the consumer protection comments that  
11 OCC filed in this case on August 15, 2022 (“Comments”), except for OCC’s  
12 comments pertaining to the appropriate rate of return that the PUCO should apply  
13 to Dominion’s Capital Expenditure Program (“CEP”) Rider (“CEP Rider”). OCC  
14 witness Dr. Daniel Duann will testify in support of OCC’s comments relating to  
15 the appropriate CEP Rider rate of return.

16

17 **III. ANALYSIS AND RECOMMENDATIONS**

18

19 **Q5. CAN YOU BRIEFLY SUMMARIZE OCC’S CONSUMER PROTECTION**  
20 **RECOMMENDATIONS INCLUDED IN OCC’S COMMENTS, OTHER**  
21 **THAN THOSE RELATING TO RATE OF RETURN?**

22

23 **A5.** Yes. OCC noted that the PUCO’s independent auditor in this case, Blue Ridge  
24 Consulting Services, Inc. (“Blue Ridge” or “Auditor”) advocates 26 specific  
25 adjustments to Dominion’s proposed capital expenditure program revenue  
26 requirement calculation. Blue Ridge also makes 10 additional, more general

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1 recommendations in its ‘Plant in Service and Capital Expenditure Audit of the  
2 East Ohio Gas Company d/b/a Dominion Energy Ohio’ that was filed on July 15,  
3 2022 (“Audit Report”). In addition, OCC noted that the PUCO Staff agreed with  
4 and adopted all of Blue Ridge’s adjustments and recommendations. The PUCO  
5 Staff also discusses some of Blue Ridge’s recommendations in greater detail in its  
6 Staff Review and Recommendation Report that was filed in this case on July 28,  
7 2022 (“Staff Report”). Some of the items discussed in greater detail in the Staff  
8 Report concerned: (1) Staff’s recommendation that \$100,145 in costs associated  
9 with renovation of two employee fitness centers should be removed from the CEP  
10 capital investments included in the Rider; (2) Staff noted that Blue Ridge  
11 identified certain capital expenditure program projects that did not generate  
12 incremental revenue in this case but warrant additional monitoring in future cases;  
13 and (3) Staff’s disagreement with Dominion’s proposal to capital expenditure  
14 program formula by including in the revenue requirement calculation  
15 Accumulated Deferred Income Taxes (“ADIT”) attributable to the depreciation  
16 offset. This adjustment was made due to a lack of evidence that failure to include  
17 ADIT attributable to the depreciation offset in the revenue requirement would  
18 result in an IRS tax normalization violation. In its Comments, OCC agreed with  
19 all of Blue Ridge’s adjustments and recommendations and the PUCO Staff  
20 recommendations summarized above.

1 **Q6. CAN YOU BRIEFLY SUMMARIZE BLUE RIDGE'S RECOMMENDED**  
2 **ADJUSTMENTS TO DOMINION'S PROPOSED CEP REVENUE**  
3 **REQUIREMENT?**

4  
5 **A6.** Yes. In Table-9 at page 39 of the Audit Report, Blue Ridge provided a summary  
6 of its recommended adjustments. I have grouped and further summarized the  
7 recommended adjustments in Table KA-1 below.

8 **Table KA-1**

| <b>Blue Ridge Adjustment No.</b> | <b>Description of Adjustments</b>   |
|----------------------------------|---|
| 1-5                              | Labeled as over accrued Allowance for Funds used During Construction or "AFUDC" |
| 6                                | Remove costs for double counted project   |
| 7                                | Include costs previously not allocated  |
| 8-9                              | Include delayed in-service entries not reflected in 2020 projects               |
| 10-13                            | Include costs not identified as CEP costs due to process issues                 |
| 14-24                            | Include retirements not reflected in the CEP Application                        |
| 25-26                            | Reversal of ADIT modifications advocated by Dominion                            |

9  
10 These adjustments netted to an approximate \$59.6 million rate base reduction and  
11 an approximate \$5.8 million reduction to the revenue requirement  
12 recommendations from Blue Ridge.<sup>1</sup>

13

14 **Q7. DOES OCC AGREE WITH BLUE RIDGE'S RECOMMENDED**  
15 **ADJUSTMENTS TO DOMINION'S PROPOSED CEP REVENUE**  
16 **REQUIREMENT FOR CONSUMER PROTECTION?**

17  
18 **A7.** Yes. Based on the description of Blue Ridge's audit of Dominion's 2021 CEP  
19 Application described in the Audit Report, Blue Ridge conducted a thorough audit

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<sup>1</sup> Case No. 22-619, Blue Ridge Audit Report (July 15, 2022) at 39.

1 of Dominion's CEP projects and related capital expenditures. The PUCO should  
2 adopt all of Blue Ridge's recommended adjustments.

3

4 **Q8. WHAT CONSUMER PROTECTION RECOMMENDATIONS DID BLUE**  
5 **RIDGE MAKE IN THE AUDIT REPORT REGARDING DOMINION'S CEP**  
6 **AND PROPOSED CEP REVENUE REQUIREMENT?**

7

8 **A8.** Blue Ridge made 10 recommendations regarding Dominion's CEP and proposed  
9 CEP revenue requirement. Blue Ridge outlined its recommendation on pages 40-  
10 42 of the Audit Report. This outline is reproduced below:

11 Recommendation #1: Regarding the methodology change in computing  
12 ADIT, Blue Ridge recommends that the parties to the settlement  
13 agreement in Case No. 19-0468-GA-ALT address this 33 W\_ADJ  
14 Attachment A-CEP Revenue Requirement R2, Schedule 1a. Case No. 22-  
15 619-GA-RDR Dominion Energy Ohio Plant-in-Service & Capital-  
16 Spending-Prudence Audit Blue Ridge Consulting Services, Inc. 41 issue in  
17 the Company's next base rate case, wherein the current CEP balances will  
18 transfer to general rate base and Rider CEP will reset.

19

20 Recommendation #2: Regarding ADIT—Deferred Depreciation  
21 Regulatory Asset, Blue Ridge recommends restoring the modified  
22 treatment consistent with Case Nos. 19-0468-GA-ALT and 21- 619-GA-  
23 RDR until the next base rate case when stakeholders can evaluate the  
24 Company's proposed refinements, as well as present their own  
25 modifications, in the context of the entire program.

26

27 Recommendation #3: Regarding ADIT—Tax Basis Inputs, Blue Ridge  
28 observed that the Company's ADIT calculation did not update certain  
29 inputs. The Company explained the data for 2021 would not be available  
30 until later in the year when the Company prepares its tax return. The  
31 Company stated it would true-up the basis differences to actual in the next  
32 filing. Blue Ridge recommends that the next audit follow-up on this issue.

33

34 Recommendation #4: As noted in the Variable Analysis section, Blue  
35 Ridge recommends that the Company identify the reason(s) for the failures  
36 of the BW report to accurately reflect what should be in the CEP Filing,  
37 correct the issues or explain why the issues were not corrected, and  
38 document what was done. We also recommend that this issue be reviewed  
39 in depth in the next audit.



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1           Recommendation #5: As noted in testing step T6C for IT-, TSG-, and  
2 HCA-related work, 34 Blue Ridge recommends that the Company make a  
3 more concerted effort to provide a scope document that will result in a  
4 more accurate budget for management to approve for these types of  
5 projects. Recommendation #6: As noted in testing step T6C for IT-related  
6 work, 35 Blue Ridge recommends that the Company conduct a more  
7 thorough review of the business requirements during the project planning  
8 process for IT-related projects.  
9

10           Recommendation #7: As noted in testing step T6C for facilities-, TSG-,  
11 and Distribution Infrastructure-related work, 36 Blue Ridge recommends  
12 that the Company make a concerted effort to plan projects so that the  
13 budgets are a fair representation of the estimates to perform the work for  
14 these types of projects.  
15

16           Recommendation #8: As noted in testing step T9A, Blue Ridge concludes,  
17 in accordance with the FERC code of accounts, that bank fees are not a  
18 cost of construction, and should not be recovered in the CEP. The  
19 Company is allowed to accrue AFUDC, which reimburses the Company  
20 for the cost of borrowed funds. Because the adjustment is de minimis with  
21 little or no impact on the CEP Filing, Blue Ridge does not recommend an  
22 adjustment. However, Blue Ridge recommends that in the future, this cost  
23 category be excluded from the CEP.  
24

25           Recommendation #9: As noted in the Unitization Backlog section, Blue  
26 Ridge recommends that the Company make a concerted effort to  
27 significantly reduce the backlog of work orders not unitized.  
28

29           Recommendation #10: Last year's audit included General  
30 Recommendation 4 regarding a work order (O8000.1.2, Project:  
31 P400874370) that was supposed to be reimbursable, but no credits were  
32 identified in the cost detail. The Company had stated that the issue of  
33 reimbursement of costs associated with this project is a matter of dispute  
34 between Dominion and the contractor. No amount of reimbursement had  
35 been determined and applied to the project pending resolution of the  
36 dispute between Dominion and the contractor. Blue Ridge had  
37 recommended that the next CEP audit should follow up on this issue. In  
38 following up on the issue in this year's audit, Blue Ridge found that the  
39 dispute is still pending resolution. Blue Ridge, therefore, recommends that  
40 the next CEP audit follow up on this issue.

1 **Q9. DOES OCC AGREE WITH BLUE RIDGE'S CONSUMER PROTECTION**  
2 **RECOMMENDATIONS REGARDING DOMINION'S CEP AND CEP**  
3 **REVENUE REQUIREMENT?**  
4

5 **A9.** Yes. Based on the description of Blue Ridge's audit of Dominion's 2021 CEP  
6 Application described in the Audit Report, Blue Ridge conducted a thorough audit  
7 of Dominion's CEP projects and related capital expenditures. The PUCO should  
8 adopt all of Blue Ridge's recommendations.  
9

10 **Q10. CAN YOU SUMMARIZE THE PUCO STAFF'S POSITION ON COSTS FOR**  
11 **RENOVATION OF TWO EMPLOYEE FITNESS CENTERS THAT**  
12 **DOMINION INCLUDED IN THE REVENUE REQUIREMENT FOR THE**  
13 **CEP RIDER?**  
14

15 **A10.** Yes. The PUCO Staff reported that Dominion included \$100,145 in costs  
16 associated with renovation of two fitness centers.<sup>2</sup> The Staff maintains that:

17 The cost associated with these fitness centers do not fall within the  
18 categories set forth in R.C. 4929.111 or the Company's obligation to  
19 furnish necessary and adequate services and facilities. As such, Staff finds  
20 the inclusion of these cost in the CEP application to not be just and  
21 reasonable. Therefore, Staff recommends removing the costs associated  
22 with the fitness centers. This is consistent with Staff's prior adjustments to  
23 plant in both rate cases and other CEP audits. The Company should  
24 remove these costs from plant balances for review in the next CEP audit  
25 and for their next base rate case.<sup>3</sup>

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<sup>2</sup> *Id.*

<sup>3</sup> Staff Report at 4.

1 ***Q11. DOES OCC AGREE WITH THE PUCO STAFF'S CONSUMER***  
2 ***PROTECTION RECOMMENDATIONS REGARDING INCLUSION OF THE***  
3 ***FITNESS CENTER COSTS IN THE CEP REVENUE REQUIREMENT?***  
4

5 ***A11.*** Yes. Fitness centers for Dominion's employees are perks for the employees that  
6 are not related to Dominion's obligation to provide natural gas service to  
7 consumers. And employee fitness centers benefit only Dominion's employees and  
8 do not provide a direct and primary benefit to consumers in Dominion's natural  
9 gas service area. The PUCO Staff is correct to recommend that such costs should  
10 be removed from the CEP revenue requirement.  
11

12 ***Q12. WHAT DOES THE PUCO STAFF SAY ABOUT CERTAIN CAPITAL***  
13 ***EXPENDITURE PROGRAM PROJECTS THAT DID NOT GENERATE***  
14 ***INCREMENTAL REVENUE IN THIS CASE BUT WARRANT ADDITIONAL***  
15 ***MONITORING IN FUTURE CEP CASES AND DOES OCC AGREE?***  
16

17 ***A12.*** The PUCO Staff notes that Blue Ridge identified certain capital expenditure  
18 program projects that did not generate incremental revenue in this case but  
19 warrant additional monitoring in future cases.<sup>4</sup> OCC agrees and supports this  
20 recommendation. Any incremental revenue generated should offset capital  
21 expenditure program costs charge to consumers or not be included in the CEP for  
22 collection from consumers. Therefore, the projects identified by Blue Ridge that  
23 could potentially generate incremental revenue should be subject to increased  
24 monitoring and review in future CEP audits.

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<sup>4</sup> Staff Report at 5.

1 **Q13. WHAT DID PUCO STAFF RECOMMEND REGARDING TREATMENT OF**  
2 **ADIT ASSOCIATED WITH THE CEP DEPRECIATION OFFSET?**

3

4 **A13.** The Staff states that Dominion is proposing the change to the CEP formula  
5 because of its view that failure to include ADIT attributable to the depreciation  
6 offset in the revenue requirement would result in an IRS tax normalization  
7 violation.<sup>5</sup> Staff maintains that it “agrees with the auditor that the capital  
8 expenditure program formula should not be modified outside of a base rate case  
9 proceeding. Dominion has been ordered to file a base rate case no later than  
10 October 2023. Staff suggests that any structural changes to the mechanics of the  
11 capital expenditure program are more appropriately modified in conjunction with  
12 a rate base proceeding and the Company may propose a change to the capital  
13 expenditure program formula at that time.”<sup>6</sup> Staff further says that it is:

14           Staff’s intention is to enact rates that are in compliance with IRS  
15           normalization requirements, however, in the absence of a private letter  
16           ruling (PLR) from the Internal Revenue Service (IRS) that opines on the  
17           unique facts and circumstances in this case, it is not certain the revenue  
18           requirement formula created in Case No. 19-468-GAALT creates a  
19           normalization violation. Therefore, Staff recommends the CEP formula be  
20           unchanged at this time.<sup>7</sup>

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<sup>5</sup> *Id.*

<sup>6</sup> *Id.*

<sup>7</sup> *Id.*

1 **Q14. DOES OCC AGREE WITH PUCO STAFF'S CONSUMER PROTECTION**  
2 **RECOMMENDATIONS REGARDING TREATMENT OF ADIT**  
3 **ASSOCIATED WITH THE CEP DEPRECIATION OFFSET?**  
4

5 **A14.** Yes. OCC agrees with PUCO Staff and Blue Ridge. Dominion has not shown that  
6 failure to include ADIT associated with the capital expenditure program  
7 depreciation offset in the capital expenditure program revenue requirement  
8 formula is indeed an IRS tax normalization violation. Therefore, the PUCO  
9 should not adopt Dominion's proposed change to the capital expenditure program  
10 formula.  
11

12 **IV. CONCLUSION**  
13

14 **Q15. DOES THIS CONCLUDE YOUR TESTIMONY?**

15 **A15.** Yes. However, I reserve the right to incorporate new information that may  
16 subsequently become available through outstanding discovery or otherwise, or to  
17 supplement my testimony in response to testimony filed by the PUCO Staff or  
18 other parties to this case.

**CERTIFICATE OF SERVICE**

I hereby certify that a true copy of the foregoing *Direct Testimony of Kerry J. Adkins on Behalf of Office of the Ohio Consumers' Counsel* was served via electronic transmission to the persons listed below on this 31st day of August 2022.

/s/ William J. Michael  
William J. Michael  
Assistant Consumers' Counsel

The PUCO's e-filing system will electronically serve notice of the filing of this document on the following parties:

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**Testimony of Kerry J. Adkins**  
**Filed at the Public Utilities Commission of Ohio**

1. *In the Matter of the Complaint and Appeal of the Cleveland Electric Illuminating Company from Ordinance 21-1994 of the Council of the City of Garfield Heights, Ohio Passed March 10, 1994, entitled "An Emergency Ordinance to Establish and Fix a Schedule of Rates, Terms and Conditions for Electric Service Being Provided by the Cleveland Electric Illuminating Company to its Electric Customers in the City of Garfield Heights, Ohio, Case No. 94-578-EL-CMR (March 20, 1995).*
2. *In the Matter of the Application of The Toledo Edison Company for Authority to Amend and Increase Certain of Its Rates and Charges for Electric Service, Case No. 95-299-EL-AIR (January 22, 1996).*
3. *In the Matter of the Application of The Cleveland Electric Illuminating Company for Authority to Amend and Increase Certain of Its Rates and Charges for Electric Service, Case No. 95-300-EL-AIR (January 22, 1996)*
4. *In the Matter of the Conjunctive Electric Guidelines Proposed by Participants of the Commission Roundtable on Competition in the Electric Industry, Case No. 96-406-EL-COI (February 10, 1998).*
5. *In the Matter of the Application Not for an Increase in Rates of The Dayton Power and Light Company for Approval to Modify Its Existing Alternative Generation Supplier (AGS) Tariff Sheet No. G8., Case No. 03-2341-EL-ATA (September 22, 2004)*
6. *In the Matter of the Commission Staff's Investigation into the Alleged MTSS Violations of Buzz Telecom., Case No. 06-1443-TP-UNC (February 7, 2007).*
7. *In the Matter of the Application of The East Ohio Gas Company dba Dominion East Ohio to Adjust Its Pipeline Infrastructure Replacement (PIR) Cost Recovery Charge and Related Matters, Case No. 09-458-GA-UNC (October 14, 2009)*
8. *In the Matter of the Application of Vectren Energy Delivery of, Inc. for Authority to Adjust its Distribution Replacement Rider Charges, Case No. 11-2776-GA-RDR (August 10, 2011).*
9. *In the Matter of Application of The East Ohio Gas Company d/b/a Dominion East Ohio for Approval of Tariffs to Adjust its Automated Meter Reading Cost Recovery Charge and Related Matters., Case No. 11-5843-GA-RDR (April 27, 2012)*
10. *In the Matter of the Application of Vectren Energy Delivery of, Inc. for Authority to Adjust its Distribution Replacement Rider Charges, Case No. 12-1423-GA-RDR (August 28, 2012).*

11. *In the Matter of Duke Energy Ohio, Inc., for an Increase in Electric Distribution Rates*, Case No. 12-1682-EL-AIR (March 20, 2013).
12. *In the Matter of Duke Energy Ohio, Inc., for an Increase in Gas Rates.*, Case No. 12-1685-GA-AIR (April 22, 2013).
13. *In the Matter of the Application of Duke Energy Ohio Inc., for Approval of an Alternate Rate Plan Pursuant to Section 4929.05, Revised Code, for an Accelerated Service Line Replacement Program*, Case No. 14-1622-GA-ALT (November 6, 2015).
14. *In the Matter of the Application of Northeast Natural Gas Corp. for an Increase in Gas Distribution Rates*, Case No. 18-1720-GA-AIR (July 25, 2019).
15. *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 (July 31, 2019).
16. *In the Matter of the Commission's Investigation into PALMco Power OH, LLC d/b/a Indra Energy's Compliance with the Ohio Administrative Code and Potential Remedial Actions for Non-Compliance*, Case No. 19-957-GE-COI (September 4, 2019).
17. *In the Matter of the Application of The East Ohio Gas Company d/b/a Dominion Energy Ohio re: Implementation of the Tax Cuts and Jobs Act of 2017*, Case No. 18-1908-GA-UNC (September 10, 2019).
18. *In the Matter of the Application of Duke Energy Ohio, Inc. for an Adjustment to Rider MGP Rates*, Case No. 14-375-GA-RDR (Confidential) (October 8, 2019).
19. *In the Matter of the East Ohio Gas Company d/b/a Dominion Energy Ohio for Approval of an Alternative Form of Regulation*, Case No. 19-468-GA-ALT (September 11, 2020).
20. *In the Matter of the Application of Duke Energy Ohio, Inc. for Approval of an Alternative Form of Regulation to Establish a Capital Expenditure Program Rider Mechanism*, Case No. 19-791-GA-ALT (January 13, 2021).
21. *In the Matter of the Application of the East Ohio Gas Company d/b/a Dominion Energy Ohio for Authority to Adjust Its Capital Expenditure Program Rider Charges*, Case No. 21-619-GA-RDR (September 14, 2021).
22. *In the Matter of the Annual Application of Duke Energy Ohio, Inc. for an Adjustment to the Capital Expenditure Rider Rate*, Case No. 21-618-GA-RDR (January 25, 2022).
23. *In the Matter of the Application of Columbia Gas of Ohio, Inc. for Authority to Amend its Filed Tariffs to Increase the Rates and Charges for Gas Services and Related Matters*, Case No. 21-637-GA-AIR *et al.* (May 13, 2022).



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Commission of Ohio Docketing Information System on**

**8/31/2022 1:37:12 PM**

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**Case No(s). 22-0619-GA-RDR**

Summary: Testimony Direct Testimony of Kerry J. Adkins on Behalf of Office of the Ohio Consumers' Counsel electronically filed by Mrs. Tracy J. Greene on behalf of Michael, William J.