

**BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of Duke)	
Energy Ohio, Inc., for an Increase in)	Case No. 21-887-EL-AIR
Electric Distribution Rates.)	

In the Matter of the Application of Duke)	Case No. 21-888-EL-ATA
Energy Ohio, Inc., for Tariff Approval.)	

In the Matter of the Application of Duke)	
Energy Ohio, Inc., for Approval to)	Case No. 21-889-EL-AAM
Change Accounting Methods.)	

**PREFILED TESTIMONY IN RESPONSE TO OBJECTIONS TO THE
STAFF REPORT**

OF

**DAVID M. LIPTHRATT
RATES AND ANALYSIS DEPARTMENT
PUBLIC UTILITIES COMMISSION OF OHIO**

STAFF EXHIBIT____

October 3, 2022

1 1. Q. Please state your name and business address.

2 A. My name is David M. Liphtratt. My address is 180 East Broad Street,
3 Columbus, Ohio 43215-3793.

4

5 2. Q. By whom are you employed and in what capacity?

6 A. I am employed by the Public Utilities Commission of Ohio (the Commis-
7 sion or PUCO) as a Public Utilities Administrator within the Rates and
8 Analysis Department.

9

10 3. Q. Please briefly describe your educational and professional background.

11 A. I earned a Bachelor of Arts Degree that included a Major in Political
12 Science and a Minor in History from the University of Georgia.
13 Subsequently, I earned a Masters in Public Administration degree with a
14 focus on public budgeting and finance and policy analysis from the
15 University of Georgia. In addition, I earned a post-baccalaureate Certificate
16 of Accounting Concentration at Columbus State Community College. I am
17 a Certified Public Accountant (Ohio License # CPA.48876). Moreover, I
18 have attended various seminars and rate case training programs sponsored
19 by this Commission, professional trade organizations, and the utility
20 industry community.

21

22

1 4. Q. Please describe your work experience.

2 A. I have previously served as a Budget/Management Analyst for the Ohio
3 Office of Budget and Management and a Fiscal Officer for the Ohio
4 Department of Commerce. In each of these roles I have been responsible
5 for various accounting and financial-related tasks and responsibilities.
6

7 5. Q. Have you testified in previous cases at the PUCO?

8 A. Yes.
9

10 6. Q. What are your responsibilities in this proceeding?

11 A. I am the case team manager and oversaw Staff's review of the Application.
12

13 7. Q. What is the purpose of your testimony in this proceeding?

14 A. The purpose of my testimony is to respond to the Ohio Consumers
15 Counsels' (OCC) objections 1, 2, 3, 4, 5, 6, 7, 16, and 23.
16

17 **OCC Objection 1 – Revenue Requirement**

18 8. Q. OCC objects to the revenue requirement for base rates and other charges to
19 Duke's customers claiming it is unjust and unreasonable. Please respond.

20 A. Given the components of the Stipulation and Recommendation filed in this
21 case (Stipulation), Staff believes the revenue requirement is reasonable.

22 After reviewing all parties' objections, Staff has made several corrections

1 and updates resulting in a revenue increase of \$22.6 million which Staff
2 deems to be reasonable. See Exhibit A which is the stipulated Schedule A-1
3 and Exhibit C which is the stipulated Schedule C-2.

4
5 9. Q. Explain the adjustments made from the Staff Report of Investigation to
6 arrive at the stipulated revenue requirement.

7 A. Embedded within the stipulated revenue requirement are the following
8 adjustments to the Staff Report of Investigation:

- 9 • The Stipulation reflects approximately an additional \$2.12 million
10 (\$1.75 million allocated to distribution) added to rate base associated
11 with land that was incorrectly recorded as land held for future use;
12 however, was used and useful. See Exhibit B which is the stipulated
13 Schedule B-1.
- 14 • The Stipulation reflects the elimination of \$509,771 in depreciation
15 expense on leased transportation equipment as it was already
16 accounted for in other operating expenses. The Stipulation also
17 addresses an Excel cell reference issue related to omission of the
18 Envision Center, which increases the depreciation expense by
19 \$1,722,248. Lastly, the Stipulation reflects an approximate \$1
20 million reduction in annualized test year depreciation expense
21 associated with these corrections. See Exhibit E for the stipulated
22 Schedule C-3.4.

- The Stipulation reflects a reduction of approximately \$5.9 million of revenue associated with updating the billing determinants to reflect weather normalized actual sales for the twelve months ending March 31, 2022. See Exhibit D for a stipulated Schedule C-3.1.
- The Stipulation reflects a reduction of approximately \$0.65 million of miscellaneous revenue associated with updating pole attachment revenue to actuals. See Exhibit D and Exhibit J for a stipulated Schedule C-3.1 and Schedule C-3.22.
- In response to OCC objection B.1, which is discussed in more detail below, the Stipulation reflects approximately an additional \$663,114 as result of updating the test year operating expenses using the average of the five-year period of calendar years 2017 through 2021. See Exhibit F for a stipulated Schedule C-3.8.
- The Stipulation reflects a decrease of approximately \$4.3 million in labor related test year operating expenses. See Exhibit G for a stipulated Schedule C-3.14.
- The Stipulation reflects approximately an additional \$34,469 associated with miscellaneous expenses. See Exhibit H for a stipulated Schedule C-3.20.

- The Stipulation reflects approximately an additional \$198,240 associated with out-of-period expenses. See Exhibit I for a stipulated Schedule C-3.21.

10. Q. Does the Stipulation make any other changes to the revenue requirement?

A. Yes. As a result of these adjustments, there were flow through impacts associated with taxes and uncollectible expenses. Additionally, the Signatory Parties have modified the recommended rate of return as discussed by Staff witness James Zell.

OCC Objection 2 – Revenue Requirement

11. Q. OCC objects that the Staff Report did not adjust the annual revenue cap for the Distribution Capital Investment Rider (Rider DCI) to reflect Duke's failure to meet its minimum Public Utilities Commission of Ohio (PUCO) required reliability standards. Please respond.

A. In Case No. 17-1263-EL-SSO, Rider DCI caps were set for years 2018 through 2025. In only two of those years were cap amounts dependent on Duke meeting their reliability goals, 2019 and 2020. Duke met their reliability goals in both years. From years 2021 through 2025, the Rider DCI cap amounts were not tied to reliability standards from the prior year. Staff does not believe Duke should be penalized in their caps in the instant

case for a reliability metric that the original Rider DCI caps were not tied to.

OCC Objection 3 – Rate Base and Operating Income

12. Q. OCC claims the Staff Report harms consumers by adopting Duke’s method of calculating normalization of major event day distribution storm recovery expense. OCC asserts the costs for the years from 2017 through 2021 are more recent; therefore, they can be expected to be more reflective of costs likely to be incurred during the rate effective period going forward. Please respond.

A. The Stipulation addresses this objection. The Stipulation reflects a reduction of approximately \$663,114 as a result of using the average of the five-year period of calendar years 2017 through 2021.

OCC Objection 4 – Rate Base and Operating Income

13. Q. OCC objects that the Staff Report did not remove all short-term incentive compensation expense from operating expense and rate base. Please respond.

A. During the course of the investigation, the Company provided information that indicated portions of the incentive compensation programs were based on stock-based compensation and financial metrics such as earnings per

1 share (EPS) and portions were based on operations and safety metrics.¹ The
2 Staff Report removed incentive compensation based on stock-based
3 compensation and financial metrics in order to create a reasonable balance
4 for allocating costs associated with incentive compensation between
5 ratepayers and shareholders. This is consistent with Staff past practices and
6 Commission rulings in prior rate cases.

7
8 Regarding Staff's adjustment to rate base, Staff removed the capitalized
9 financial incentives that were reflected as an offset to the revenue
10 requirement in Rider DCI, pursuant to the Commission's Order in the
11 Company's previous rate case. This adjustment was based on the portion of
12 incentive compensation attributable to financial performance. In addition,
13 Staff adjusted capitalized incentive compensation attributable to financial
14 performance to both general and common plant accounts using the same
15 methodology used in the Company's Rider DCI filings for the distribution
16 plant accounts.

17
18 **OCC Objection 5 – Rate Base and Operating Income**

19 14. Q. OCC objects that the Staff Report did not reflect gains on the disposition of
20 property. Please respond.

¹ Staff Data Request 4, Attachments F and G.

1 A. Staff believes that whether or not ratepayers should receive gains on
2 disposition of property should be evaluated on a case-by-case basis. OCC
3 has not sufficiently demonstrated the need to reflect the gains in the
4 revenue requirement in this case. Further, the Stipulation proposes that the
5 gains on disposition of property be approved as proposed in the Company's
6 Application. Staff believes that the Stipulation represents a fair and
7 reasonable compromise of issues raised among the signatory parties.
8 Therefore, Staff recommends that no modifications to the Stipulation be
9 made regarding this issue.

10
11 **OCC Objection 6 – Rate Base and Operating Income**

12 15. Q. OCC objects that the Staff Report did not remove costs and fees related to
13 the Board of Directors. Please respond.

14 A. Staff acknowledges that it did not consider the issue during its
15 investigation. The Stipulation proposes that the Board of Directors costs
16 issue be approved as proposed in the Company's Application. Staff
17 believes that the Stipulation represents a fair and reasonable compromise of
18 issues raised among the signatory parties. Therefore, Staff recommends that
19 no modifications to the Stipulation be made regarding this issue.

OCC Objection 16 – Riders

16. Q. OCC claims that the Staff Report harms consumers by failing to recommend that Duke be prohibited from modifying its existing riders or proposing new riders as part of this base distribution rate case. Does Staff agree?

A. The objection is a legal issue before the Commission. I am not an attorney and therefore do not have a response.

OCC Objection 23 - ESRR

17. Q. In Objection 23, OCC objects that Staff did not consider the necessity of the Electric Service Reliability Rider (ESRR) and did not propose new spending caps for the rider. Does Staff agree?

A. No, Staff does not agree. The Commission approved the ESRR, with spending caps, as part of Duke's most recent ESP case, Case No. 17-1263-EL-SSO. The ESRR provides an important benefit to ratepayers because it allows Staff to audit all of Duke's vegetation management expenses for prudence. While the Staff Report does not speak to the necessity of the ESRR, Staff supports its continuation.

18. Q. Does this conclude your testimony?

A. Yes. However, I reserve the right to submit supplemental testimony as new information subsequently becomes available.

CERTIFICATE OF SERVICE

The undersigned hereby certifies that a true and correct copy of the **Pre-filed Testimony of David M. Lipthratt** has been served upon the below-named counsel via electronic mail, this 3rd day of October 2022.

/s/ Robert Eubanks

Robert Eubanks

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DUKE ENERGY OHIO, INC.
CASE NO. 21-887-EL-AIR
OVERALL FINANCIAL SUMMARY
FOR THE TWELVE MONTHS ENDED MARCH 31, 2022

Schedule A-1

LINE NO.	DESCRIPTION	SUPPORTING SCHEDULE REFERENCE	JURISDICTIONAL PROPOSED TEST YEAR	STIPULATED
1	Rate Base	B-1	\$ 2,068,551,045	\$ 2,037,893,433
2	Current Operating Income	C-1	\$ 107,787,484	\$ 122,213,489
3	Earned Rate of Return (Line 2 / Line 1)		5.21%	6.00%
4	Requested Rate of Return	D-1A	7.26%	6.86%
5	Required Operating Income (Line 1 x Line 4)		\$ 150,176,806	\$ 139,735,001
6	Operating Income Deficiency (Line 5 - Line 2)		\$ 42,389,322	\$ 17,521,512
7	Gross Revenue Conversion Factor	A-2	1.2901147	1.2877642
8	Revenue Deficiency (Line 6 x Line 7)		<u>\$ 54,687,087</u>	<u>\$ 22,563,576</u>
9	Revenue Increase Requested	E-4	\$ 54,686,965	\$ 22,563,576
10	Adjusted Operating Revenues	C-1	\$ 546,778,619	\$ 555,522,154
11	Revenue Requirements (Line 9 + Line 10)		<u>\$ 601,465,584</u>	<u>\$ 578,085,730</u>

DUKE ENERGY OHIO, INC.
CASE NO. 21-887-EL-AIR
JURISDICTIONAL RATE BASE SUMMARY
AS OF JUNE 30, 2021

SCHEDULE B-1
PAGE 1 OF 1

LINE NO.	RATE BASE COMPONENT	SUPPORTING SCHEDULE REFERENCE	COMPANY PROPOSED AMOUNT	STIPULATED
1	Plant In Service			
2	Distribution	B-2	\$ 3,107,662,041	\$ 3,104,918,512
3	General	B-2	460,604,544	447,237,242
4	Common	B-2	219,458,649	218,907,067
5	Total Plant In Service		<u>3,787,725,234</u>	<u>3,771,062,821</u>
6	Reserve for Accumulated Depreciation			
7	Distribution	B-3	(695,777,783)	(695,456,813)
8	General	B-3	(179,270,154)	(177,473,947)
9	Common	B-3	(92,346,221)	(92,173,977)
10	Total Reserve for Accumulated Depreciation		<u>(967,394,158)</u>	<u>(965,104,737)</u>
11	Net Plant In Service (Line 5 + Line 10)		2,820,331,076	2,805,958,084
12	Construction Work in Progress	B-4	0	0
13	Cash Working Capital Allowance	B-5	0	0
14	Material and Supplies	B-5	31,710,429	0
15	Other Items:			
16	Contributions in Aid of Construction (a)	B-6	0	
17	Customer Service Deposits	B-6	(13,932,491)	(13,932,491)
18	Postretirement Benefits	B-6	10,225,439	10,225,439
19	Investment Tax Credits	B-6	0	0
20	Excess Deferred Income Taxes	B-6	(195,368,779)	(195,368,779)
21	Deferred Income Taxes	B-6	(606,954,811)	(591,529,002)
22	Other Rate Base Adjustments	B-6	<u>22,540,182</u>	<u>22,540,182</u>
23	Rate Base (Line 11 through Line 22)		<u>\$ 2,068,551,045</u>	<u>\$ 2,037,893,433</u>

(a) Contributions in aid of construction are already netted against gross plant per FPC Order No. 490.

DUKE ENERGY OHIO, INC.
CASE NO. 21-887-EL-AIR
ADJUSTED TEST YEAR OPERATING INCOME
FOR THE TWELVE MONTHS ENDED MARCH 31, 2022

SCHEDULE C-2
PAGE 1 OF 1

LINE NO.	DESCRIPTION	UNADJUSTED REVENUE & EXPENSES	ADJUSTMENTS	ADJUSTED REVENUE & EXPENSES
1	OPERATING REVENUES			
2	Base Revenue and Riders	\$ 617,296,302	\$ (74,702,899)	\$ 542,593,403
3	Fuel Cost Revenue	0	0	-
4	Other Operating Revenue	8,680,178	4,248,573	12,928,751
5	Total Operating Revenues	625,976,480	(70,454,326)	\$ 555,522,154
6				
7	OPERATING EXPENSES			
8	Operation and Maintenance Expenses			
9	Production Expenses			
10	Fuel Cost	0	0	0
11	Other	0	0	0
12	Total Production Expense	0	0	0
13	Transmission Expense	0	0	0
14	Distribution Expense	74,067,154	(930,704)	73,136,450
15	Customer Accounts Expense	26,712,466	(6,897,863)	19,814,603
16	Customer Service & Information Expense	2,366,433	(76,096)	2,290,337
17	Sales Expense	4,614,766	(75,914)	4,538,852
18	Administrative & General Expense	44,379,267	(5,453,252)	38,926,015
19	Amortization of Deferred Expense	3,625,534	(306,590)	3,318,944
20	Total Operation and Maintenance Expense	155,765,620	(13,740,419)	142,025,201
21				
22	Depreciation Expense	123,683,601	(1,046,003)	122,637,598
23				
24	Taxes Other Than Income Taxes			
25	Other Federal Taxes	3,036,256	304,134	3,340,390
26	State and Other Taxes	211,647,376	(69,719,669)	141,927,707
27	Total Taxes Other Than Income Taxes	214,683,632	(69,415,535)	145,268,097
28				
29	State and Municipal Income Taxes			
30	Normal and Surcharge	37,463	78,491	115,954
31	Provision for Deferred Income Taxes	404,779	23,123	427,902
32	Total State Income Tax Expense	442,242	101,614	543,856
33				
34	Federal Income Taxes			
35	Normal and Surcharge	1,585,355	3,321,482	4,906,837
36	Provision for Deferred Income Taxes	16,948,392	978,684	17,927,076
37	Total Federal Income Tax Expense	18,533,747	4,300,166	22,833,913
38				
39	Total Operating Expenses and Taxes	513,108,842	(79,800,177)	433,308,665
40				
41	Net Operating Income	\$ 112,867,638	\$ 9,345,851	\$ 122,213,489

DUKE ENERGY OHIO, INC.
CASE NO. 21-887-EL-AIR
ANNUALIZED REVENUE
FOR THE TWELVE MONTHS ENDED MARCH 31, 2022

WORK PAPER REFERENCE NO(S): WPC-3.1a, WPC-3.1b

SCHEDULE C-3.1
PAGE 1 OF 1

PURPOSE and DESCRIPTION	TOTAL	ALLOCATION		JURISDICTIONAL AMOUNT
		CODE	PERCENT	

PURPOSE and DESCRIPTION: To eliminate unbilled revenue
and to adjust test year base and other revenues to the amounts
calculated on Schedule E-4.

Billed Base Revenue Adjustments	\$ 2,956,998	DALL	100.000%	\$ 2,956,998
Unbilled Revenue	<u>(13,813,607)</u>	DALL	100.000%	<u>(13,813,607)</u>
Total Base Revenue	<u>\$ (10,856,609)</u>			<u>\$ (10,856,609)</u>

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To Sch C-3 Summary

Other Revenue	<u>\$ (1,107,084)</u>	DALL	100.000%	<u>\$ (1,107,084)</u>
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To Sch C-3 Summary

DUKE ENERGY OHIO, INC.
CASE NO. 21-887-EL-AIR
ANNUALIZED DEPRECIATION EXPENSE
FOR THE TWELVE MONTHS ENDED MARCH 31, 2022

SCHEDULE C-3.4
PAGE 1 OF 1

PURPOSE and DESCRIPTION	TOTAL AMOUNT	ALLOCATION		JURISDICTIONAL AMOUNT
		CODE	PERCENT	

PURPOSE and DESCRIPTION: To reflect the adjustment to annualized depreciation expense as shown on Schedule B-3.2 based on plant at June 30, 2021.

Total	<u>\$ (1,046,003)</u>	DALL	100.000%	<u>\$ (1,046,003)</u>
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To Sch C-3 Summary

DUKE ENERGY OHIO, INC.
CASE NO. 21-887-EL-AIR
NORMALIZATION OF MED DISTRIBUTION STORM RECOVERY EXPENSES
FOR THE TWELVE MONTHS ENDED MARCH 31, 2022

SCHEDULE C-3.8
PAGE 1 OF 1

PURPOSE and DESCRIPTION	TOTAL AMOUNT	ALLOCATION		JURISDICTIONAL AMOUNT
		CODE	PERCENT	

PURPOSE and DESCRIPTION: Normalization of MED distribution storm recovery expenses.

Total	\$	<u>117,666</u>	DALL	100.000%	\$	<u>117,666</u>
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To Sch C-3 Summary

DUKE ENERGY OHIO, INC.
CASE NO. 21-887-EL-AIR
ANNUALIZE TEST YEAR WAGES, PAYROLL TAXES, PENSION and BENEFITS, & INCENTIVE COMPENSATION
FOR THE TWELVE MONTHS ENDED MARCH 31, 2022

WORK PAPER REFERENCE NO(S).: WPC-3.14a through WPC-3.14f

SCHEDULE C-3.14
PAGE 1 OF 1

PURPOSE and DESCRIPTION	Schedule/ Work Paper Reference	TOTAL AMOUNT	ALLOCATION CODE PERCENT		JURISDICTIONAL AMOUNT
PURPOSE and DESCRIPTION: To annualize test year payroll costs, payroll taxes and pension and benefits using 12 months ended June 2021					
Total Annualized Test Year Wages	Staff WPC-3.14a	\$ (480,765)	DALL	100.000%	\$ (480,765)
Total Incentive Compensation Adjustment	Staff WPC-3.14c	\$ (6,696,448)			\$ (5,165,841)
Total FERC 912 Demonstrating and Selling Adjusment	Staff WPC-3.14c	\$ (2,706,172)			\$ (63,641)
Total Annualized Pension and Benefits Adjustment	Staff WPC-3.14d	<u> 856,674</u>	DALL	100.000%	<u> 856,674</u>
		<u><u>\$ (9,026,711)</u></u>			<u><u>\$ (4,853,573)</u></u>
					↓ To Sch C-3 Summary
Total Annualized Payroll Taxes Adjustment	Staff WPC-3.14e	<u><u>\$ 124,049</u></u>	DALL	100.000%	<u><u>\$ 304,134</u></u>
					↓ To Sch C-3 Summary

DUKE ENERGY OHIO, INC.
CASE NO. 21-887-EL-AIR
RESERVED FOR FUTURE USE
FOR THE TWELVE MONTHS ENDED MARCH 31, 2022

SCHEDULE C-3.20
PAGE 1 OF 1

PURPOSE and DESCRIPTION	TOTAL AMOUNT	ALLOCATION		JURISDICTIONAL AMOUNT
		CODE	PERCENT	

PURPOSE and DESCRIPTION: To adjust test year for removal
of expenses associated with dues to various organizations.

Total	<u>\$0</u>	DLAB	82.585%	<u>\$0</u>
				↓ To Sch C-3 Summary

DUKE ENERGY OHIO, INC.
CASE NO. 21-887-EL-AIR
OUT OF PERIOD EXPENSES
FOR THE TWELVE MONTHS ENDED MARCH 31, 2022

WORK PAPER REFERENCE NO(S): WPC-3.21a,b,c,d

SCHEDULE C-3.21
PAGE 1 OF 1

PURPOSE and DESCRIPTION	TOTAL AMOUNT	<u>ALLOCATION</u>		JURISDICTIONAL AMOUNT
		CODE	PERCENT	
PURPOSE and DESCRIPTION: To adjust test year for removal of expenses incurred prior to the test year.				
O&M Accounts Full Jurisdiction	0	DALL	100.000%	0
O&M Accounts Partial Jurisdiction	0	DLAB	82.585%	0
Total	<u>\$0</u>			<u>\$0</u>



To Sch C-3 Summary

DUKE ENERGY OHIO, INC.
CASE NO. 21-887-EL-AIR
POLE ATTACHMENT REVENUES
FOR THE TWELVE MONTHS ENDED MARCH 31, 2022

WORK PAPER REFERENCE NO(S): Staff WPC-3.22

SCHEDULE C-3.22
PAGE 1 OF 1

PURPOSE and DESCRIPTION	TOTAL AMOUNT	ALLOCATION		JURISDICTIONAL AMOUNT
		CODE	PERCENT	

PURPOSE and DESCRIPTION: To adjust test year pole attachment revenue to reflect normalized revenue and to reflect an increase in the pole attachment tariff rate.

Adjusted Pole Attachment Revenue	3,086,882			
Test Year Pole Attachment Revenue	1,988,254			
Adjustment to Pole Attachment Revenue	<u>\$ 1,098,628</u>	DALL	100.000%	<u>\$ 1,098,628</u>

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To Sch C-3 Summary

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Case No(s). 21-0887-EL-AIR, 21-0888-EL-ATA, 21-0889-EL-AAM

Summary: Testimony Prefiled Testimony In Response To Objections To The Staff
Report Of David M. Lipthrott. Rates And Analysis Department, Public Utilities
Commission Of Ohio electronically filed by Mrs. Kimberly M. Naeder on behalf of
PUCO